

# Hastings Area Public Schools - ISD 200

## School Board Meeting Agenda

Wednesday, November 20, 2024  
Regular Meeting  
Middle School Media Center

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- I. **Call Meeting to Order**
  - a. Attendance
- II. **Pledge of Allegiance**
- III. **Motion to Approve the Agenda/Table File**
- IV. **Approval of the Minutes from the 10.23.2024 Regular Board Meeting and the 11.07.2024 Special Board Meeting.**
- V. **Recognition of Visitors**
- VI. **Raider Spotlight**
  - Erik Dietz
  - MSBA Director Awards - Mark Zuzek and Jessica Dressely
- VII. **Public Comment Session**
- VIII. **Reports and Discussions**
  - a. Superintendent Report
    - i. Cadence of Accountability
      1. Goal Review by Directors/Principals
  - b. Student School Board Representative Reports
  - c. School Perceptions Survey Results
  - d. Second SRO Recommendation
  - e. Kennedy Privacy Restroom Update
  - f. Audit Presentation
  - g. Comprehensive Achievement and Civic Readiness (formerly known as World's Best Workforce)
  - h. Thailand Trip Request
  - i. Pathways Update
  - j. OPEB Review
  - k. Athletic/Activity Transportation
  - l. School Board One Year Work Plan
  - m. Building Construction Fund Project Update
  - n. Legal: Data Request Update
  - o. School Board Representatives/Committees
    - i. ISD 917 School Board Representative Update
    - ii. AMSD Update
    - iii. Community Collaboration Committee Update
    - iv. Facilities Committee Update
    - v. Finance Committee Update
    - vi. NAPAC Committee Update
    - vii. Joint Powers Committee Update
    - viii. Student School Board Committee Update
    - ix. Policy Committee Update
  - p. Policies
    - i. First Readings
      - Policy 524 Internet and Technology Acceptable Use and Safety Policy
      - Policy 524.1 Cell Phones and Electronic Devices

- Policy 533 Wellness
- ii. Second Readings
  - Policy 530 - Immunization Requirements
- iii. Third Readings
  - Policy 516 Student Medication and Telehealth

**IX. Action Items**

- a. Consent Agenda
  - i. Bills Payable
  - ii. Personnel Report
  - iii. Change Orders
    - 1. Change Order # 2 - Districtwide Hardware
  - iv. Fundraising Report
  - v. Policies for Approval after Third Reading
    - 514 Bullying Prohibition Policy
    - 526 Hazing Prohibition
    - 531 The Pledge of Allegiance
    - 909 Memorials and Memorial Activities for Students and Staff
- b. Items for Individual Action
  - i. Kennedy Privacy Restroom Decision
  - ii. Athletic/ Activity Transportation Decision
  - iii. Second SRO Decision
  - iv. Audit Report
  - v. Comprehensive Achievement and Civic Readiness Approval
  - vi. Thailand Trip Request
  - vii. OPEB Approval
    - 1. PERA Irrevocable Trust (Fund 45)
    - 2. Pension/ASL Funds per the Liability Study
  - viii. One Year Work Plan
  - ix. Policy for approval after Third Reading
    - Policy 516 Student Medication and Telehealth

**X. Future Meetings**

**XI. Adjournment**

**Board of Education  
Independent School District 200  
Hastings, Minnesota**

A Regular Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota, was held on Wednesday, October 23, 2024 at the Hastings Middle School Media Center.

The Meeting was called to order at 6:02 PM by Chairperson Carrie Tate.

The following board members were present: Jenny Wiederholt-Pine, Phillip Biermaier, Mark Zuzek, Jessica Dressely, Carrie Tate, and Melissa Millner. Matt Bruns was absent. Roll call attendance was taken by Melissa Millner. Superintendent Champa was also present at the meeting. The following Student School Board Representatives were present: Briseis Rusnacko, Aidan Suarez Garcia, Jenevieve Behnke, and Victoria Steinke.

A motion was made by Jessica Dressely to approve the agenda. This motion was seconded by Philip Biermaier. Upon no discussion, the motion was brought to a vote. With 6 ayes, 0 nays, the motion carried unanimously.

A motion to approve the minutes from the 09.25.24 Regular Board Meeting with suggested and made changes of the Hastings School Board was made by Mark Zuzek and seconded by Jessica Dressely. With 6 ayes, 0 nays, the motion carried unanimously.

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

Superintendent Champa presented the Raider Spotlight, which recognized our custodians for National Custodian Day and a Rotary Presentation of Rivertown Live.

The Public Comment Session was held with one person speaking.

Superintendent Champa provided the Board with the Superintendent report.

Director of Facilities & Safety, Scott Stockdale and Director of Finance & Operations, Jennifer Seubert presented to the Board their individual goals for the 2024-2025 school year.

The Building and Construction Fund Project update was presented by Jennifer Seubert.

The Data Request update was presented by Cathy Moen.

The Student Representatives provided their school updates.

The ISD 917 update was given by Mark Zuzek.

The Community Collaboration Committee update was given by Jenny Wiederholt-Pine.

The Facilities Committee update was given by Melissa Millner, no meeting held since the last update.

The Finance Committee update was given by Mark Zuzek, no meeting held since the last update.

The Student School Board Committee update was given by Jessica Dressely, no meeting held since the last update.

Matt Bruns was not present to give updates on AMSD and NAPAC, information was provided in Board Book.

The Policy Committee update was given by Jessica Dressely, on policies 516 and 533 including the first reading of policy 530. The update also included second readings of policies: 514, 526, 531, 909.

A motion to approve the Consent Agenda was made by Mark Zuzek, and seconded by Philip Biermaier. With a vote of 6 ayes, and 0 nays, the motion carried unanimously. The following items were approved under the consent agenda:

- Personnel Report
- Bills Payable
- Change Order No. 1 - Multisite Grounds Improvement Project
- Change Order No. 2 – Middle School Door Replacements
- Approval of Agreement for Educational Staffing with Teachers on Call
- Policies for Approval after Third reading: 516.5

A motion was made by Jessica Dressely to approve the 2024-2025 District Vision Card and seconded by Melissa Milner. With a vote of 6 ayes and 0 nays, the motion carried unanimously.

A motion was made by Melissa Millner to approve the Donations received and seconded by Jessica Dressely. The roll call vote was taken, those voting in favor: Philip Biermaier, Jessica Dressely, Melissa Millner, Carrie Tate, Jenny Wiederholt-Pine and Mark Zuzek. Those voting against: none. Matt Bruns was absent for the vote. Motion carried unanimously.

Future meetings were presented and discussed by Carrie Tate.

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

The meeting was adjourned at 7:00 PM.

**Board of Education  
Independent School District 200  
Hastings, Minnesota**

A Special Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota, was held on Thursday, November 7, 2024, at the Hastings Middle School Media Center.

The meeting was called to order at 6:03 PM by Chairperson Carrie Tate.

The following board members were present: Melissa Millner, Jessica Dressely, Philip Biermaier, Matt Bruns, Mark Zuzek, and Carrie Tate. Jenny Wiederholt-Pine was absent. Roll call attendance was taken by Melissa Millner. Superintendent Champa was also present at the meeting. The following Student School Board Representative was present: Briseis Rusnacko.

A motion was made by Mark Zuzek to approve the agenda. This motion was seconded by Jessica Dressely. Upon no discussion, the motion was brought to a vote. With 6 ayes, 0 nays, the motion carried unanimously.

A motion was made by Jessica Dressely and seconded by Philip Biermaier to approve the HESA Agreement. Upon no discussion, the motion was brought to a vote. With 6 ayes, 0 nays, the motion carried unanimously.

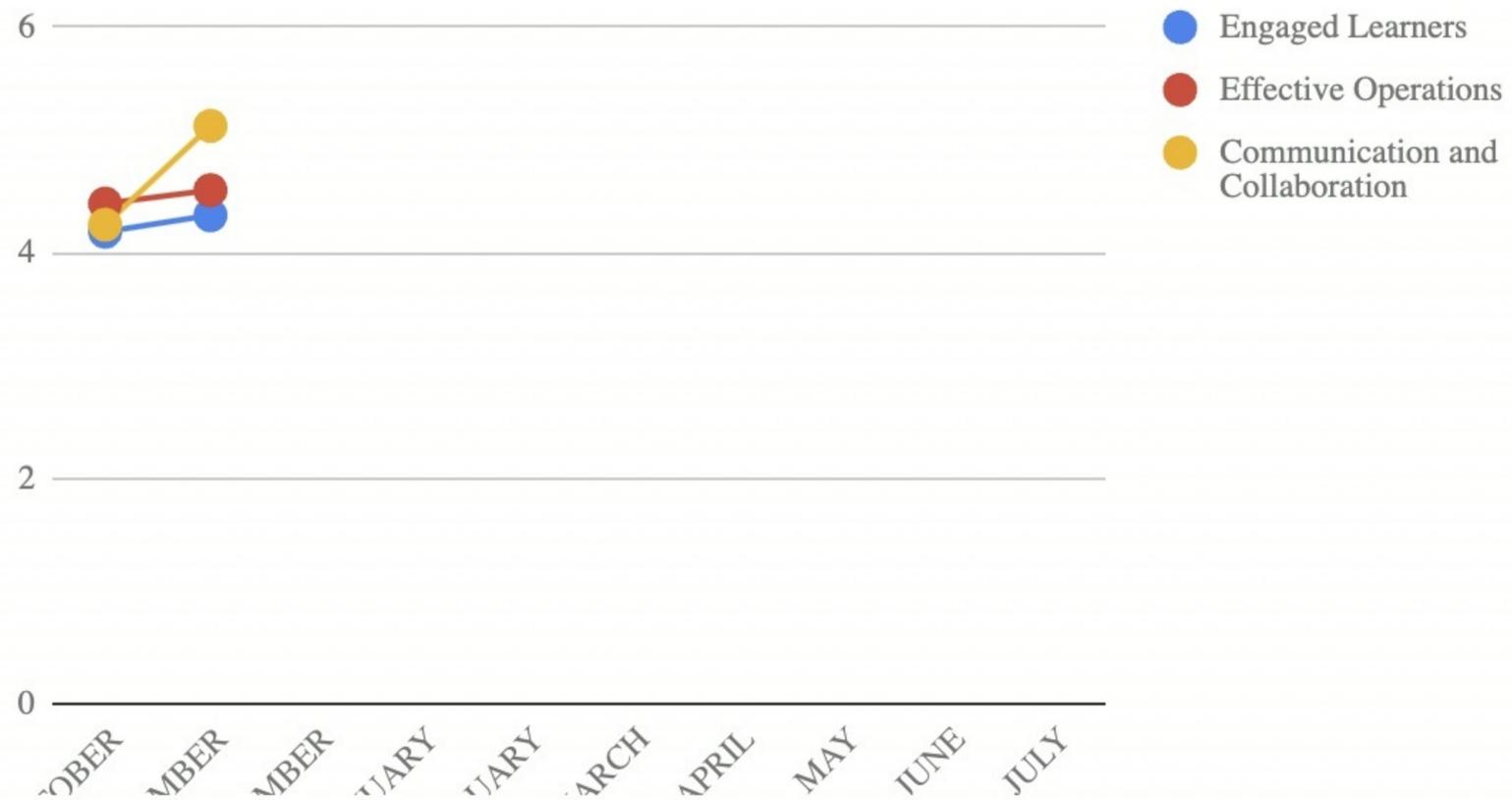
A motion was made by Jessica Dressely and seconded by Mark Zuzek to approve the Custodial Union MOU. Upon no discussion, the motion was brought to a vote. With 6 ayes, 0 nays, the motion carried unanimously.

A motion was made by Jessica Dressely and seconded by Melissa Millner to approve the Personnel Report. Upon no discussion, the motion was brought to a vote. With 6 ayes, 0 nays, the motion carried unanimously.

With no further business to discuss, a motion was made to adjourn the meeting by Mark Zuzek and seconded by Philip Biermaier. Upon no discussion, the motion was brought to a vote. With 6 ayes, 0 nays, the motion carried unanimously. The meeting was adjourned at 6:06 PM.

# CADENCE OF RAIDER RESPONSIBILITY

Cadence of Raider Responsibility





BRIDGE TO SUCCESS

# Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200  
1000 11<sup>TH</sup> STREET WEST  
HASTINGS, MN 55033-2597  
Phone (651) 480-7000  
Fax (651) 480-7004

## November 20, 2024 Student Representative Reports

### Jen Behnke

Kennedy and Pinecrest had some great things going on this month!

#### Kennedy:

- Students started their Book Buddy program a few weeks ago! Community volunteers help out to support students 1 on 1 during grade-level intervention time.
- The first-grade students got to go on their first field trip this month to the MN zoo!
- 12 students were recognized this month for their absolutely outstanding artwork!
- On November 8th, 3rd graders got to have a worthwhile experience on Veterans Day. They got to meet with Vets, who shared personal stories from their time in the U.S. Military. Students could ask questions and learn about the dedication made by those who protect their freedoms.
- Update on the earnings from the Run-n-fun fundraiser: Kennedy was able to bring in \$29,065.96!



#### Pinecrest:

- 75 families attended a movie night in the gym! On election day students voted for their favorite movie. Out of the choices, Despicable Me 4 won!
- The 4th graders had multiple opportunities for some really fun field trips! They went to Orchestra Hall for a performance of music from Star Wars, followed by a trip to Carpenter Nature Center to learn some winter survival skills!
- Students celebrated Veterans Day by recognizing “America’s White Table”, with an example of the table by Wendy Livingston and an explanation on the morning announcements! Students were also able to bring in photos of relatives that have served!
- K-4th grades have been participating in “Socratic Seminars”, which we see a lot of at the High School! It is in tandem with their new Wit and Wisdom resource.



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## Briseis Rusnacko

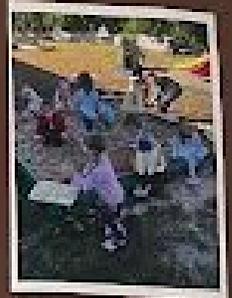
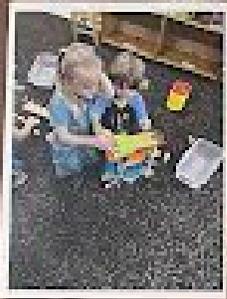
### November School Board Reports: HHS + Tilden Preschool

#### Hastings High School:

- This Month, our Athletic Department Administrative Assistant, **Jackie Kranz**, retired after 30 years. **Kristina Cook** is now our new Athletic Administrative Assistant as there is still a lot of athletics to look forward to this school year!
- With that, let's get into a few **sports**! Girls Hockey kicked off their season and have won their past 2 games. The Volleyball and Football seasons ended towards the end of October, with the Raiders ending with a 4-6 season.
- There has been lots and lots of rehearsing for the **arts department** this month. Dynamic Edition and Riverside Company have been working hard to learn new songs and choreography to get ready for the upcoming Show Choir season. All of our choirs have been getting into the holiday spirit rehearsing for the Holiday Choir Concert on December 14th. Taking a step away from the music, the cast of Clue the Play put on a wonderful performance this past weekend, and I even went out to go see it twice.
- On October 29th, me, Representative Suarez Garcia, Principal Doran, and a few others on the board all went to Shakopee High School for the MSBA Student Representative Event. This was a great experience and we had some amazing conversations with each other, and other student representatives from school boards all over the state. A big takeaway from the day was communication and making sure we are vocal with our wants, needs, and opinions. I felt there was a lot to reflect on from the event and it was a ton of fun. Plus, the food was phenomenal.

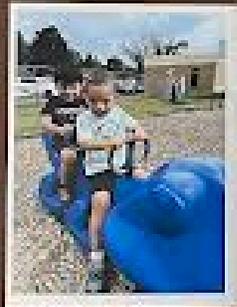
#### Tilden:

- Tilden has preschool classes joining the Senior Center during the Thanksgiving luncheon to sing some songs.
- They are having an intergenerational activity with preschoolers pairing up with seniors to play bingo and cards.
- Tilden has continued to have mystery guests who do reading and craft activities with our preschoolers this month.
- Recently, they received a generous donation for a new climbing structure for the playground.



**play**  
 PLAY IS THE MOST EFFECTIVE AND  
 ENJOYABLE WAY OF LEARNING  
 FOR CHILDREN OF ALL AGES AND  
 ABILITIES

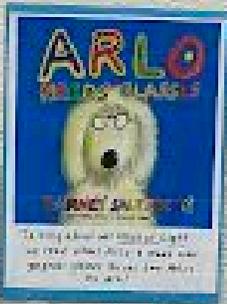
**play**  
 PLAY IS THE MOST EFFECTIVE AND  
 ENJOYABLE WAY OF LEARNING  
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 ABILITIES



148



Multi-use  
Room





The new rock-climbing wall!

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## **Aidan Suarez-Garcia**

### **McAuliffe Elementary**

- In November, the McAuliffe students participated in the creation of their veteran's wall. The students put pictures of veterans in their lives to personalize them and connect them to the students to make a personal connection. Also, the 1st graders had the Carpenter Nature Center come to them to save on cost. Speaking of cost, this field trip was funded through the Power of 100 Women. But most importantly this field trip is connected to the curriculum about what they are learning in class. To deepen understanding in a safe and fun way.
- On another note, Alyssa Cherry is meeting with our native students to make sure that they feel respected and appreciated in the culture at McAuliffe and their own that they bring from home.
- The Climb Theater presented an anti-bullying skit to teach and encourage students on how to handle situations. Then, the ambassadors for respect came and presented them to Mrs Howd's class. The next step in this process is introducing the STARs Program to raise awareness of special needs students. Lastly, there was the Admin walkthrough where the Admin would analyze the kinds of questions asked and the types of responses. And all of this is to support lower-level goals.

### **ALC (Alternative Learning Center)**

- The Music Production class has been going strong pushing students to do their very best and explore their passions. Not only do they create music they get to produce it through the laptops they got through a grant.
- Switching topics in the science department their core focus is and has been hands-on learning in and outside the classroom. This month the students were able to build structures of atoms to help the students grasp how and why the atoms are built how it is.
- Both departments allow the students to showcase what they have created and maybe pique the interest of another student to take that elective. These students get to show the amazing work that they have worked so hard to create.
- Lastly, to wrap things up; the ALC has a tradition to have a Thanksgiving meal between the students and teachers alike. The teachers provide the food and they set up the tables to be in a huge circle so everyone has a place at the table. The students feel a genuine connection to the teachers which creates a wonderful classroom community or the feeling of a family. This is such a great thing, especially for the student who may not get this at home.

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**Victoria Steinke**

**Hastings Middle School Student Activities**

**Athletics**

- Congrats to the HMS girls on the HS swim and dive team in sections!
- Girls basketball season going strong with games throughout the month
- Wrestling (grades 6-8) matches also throughout November
- Players on the girls hockey teams participated in girls hockey day on Saturday

**Arts**

- November 12th: 7th and 8th grade band concert
- November 21st: Orchestra concert
- November 7th and 8th: Seussical performance

**Achievements**

- Rockstar awards: recognized role models in safety, responsibility, and respect

**More student events**

- 8th grade trip to Eagle Bluff where students get to experience hands-on learning and a connection with nature.



# Hastings Public School District

Parent Survey Report

11/20/2024

# Contents



**Background**



**Respondent  
Information**



**Results & Analysis**



**Wrap-up/Questions**





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

- Founded in **2002** to provide independent research
- Conducted over **3 million** staff, parent, student, and community surveys for school improvement
- Helped more than **1,000** districts navigate the strategic planning and referendum planning process

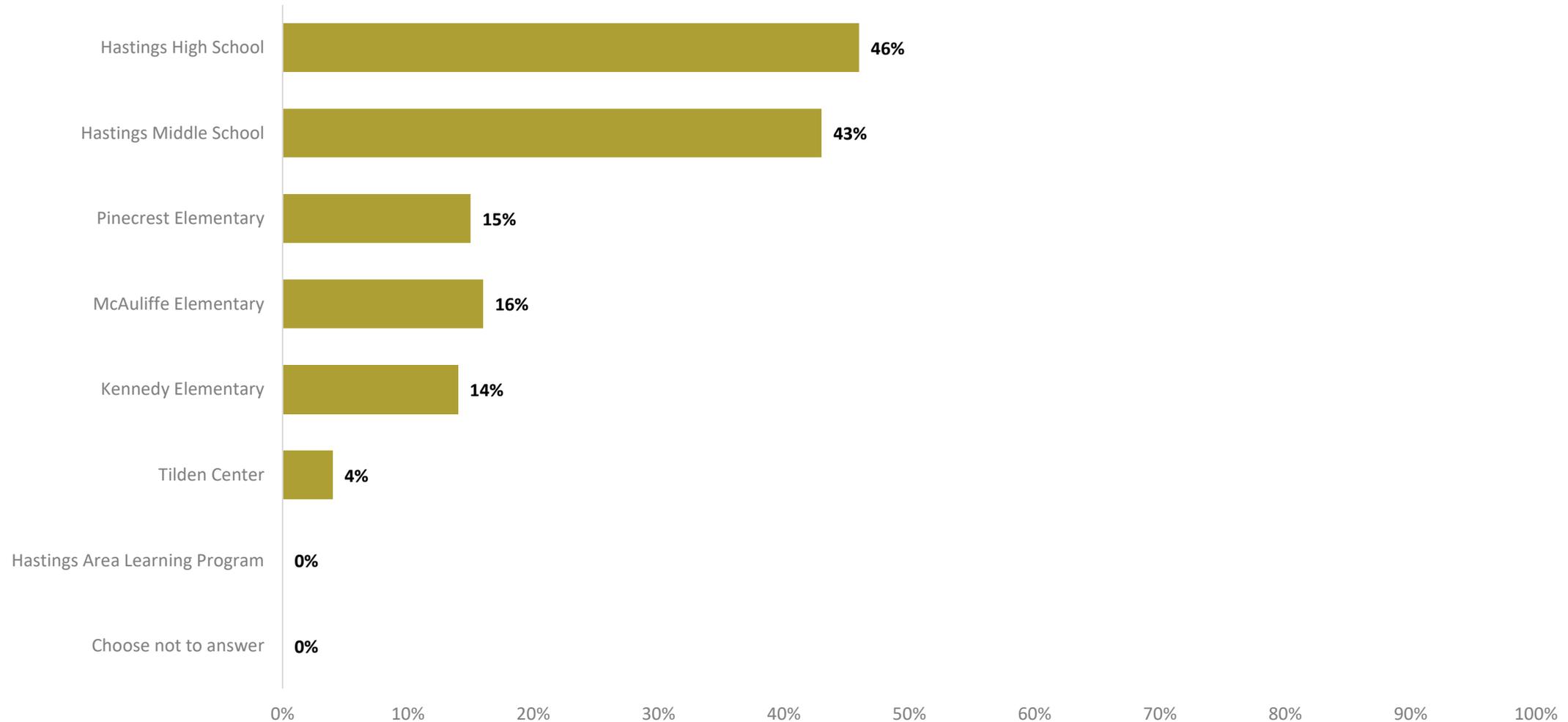
# Parent Survey Information

- **October 21, 2024** survey deadline
- **658** respondents
- **16%** participation rate



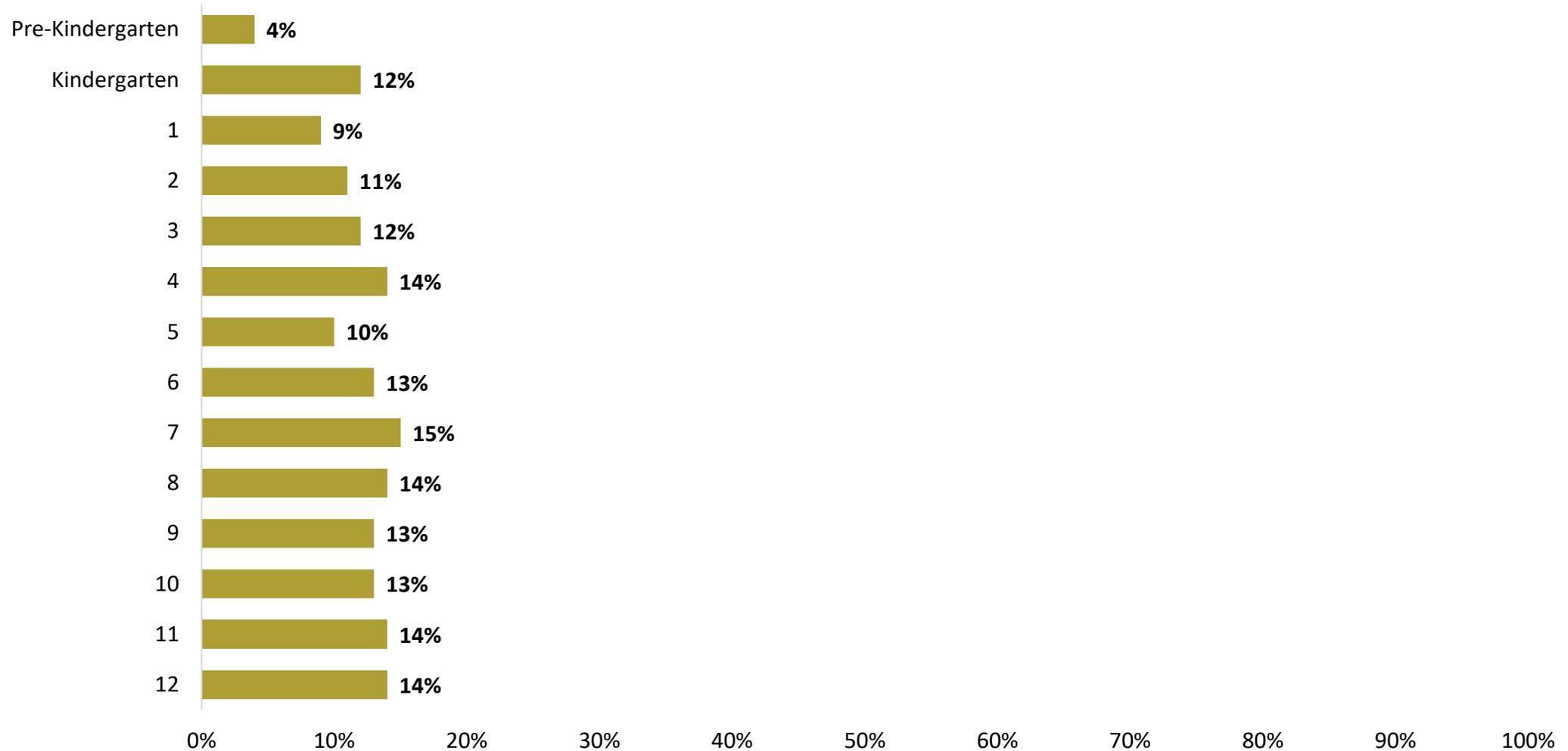
# Which schools do your children attend?

*(Select all that apply.)*

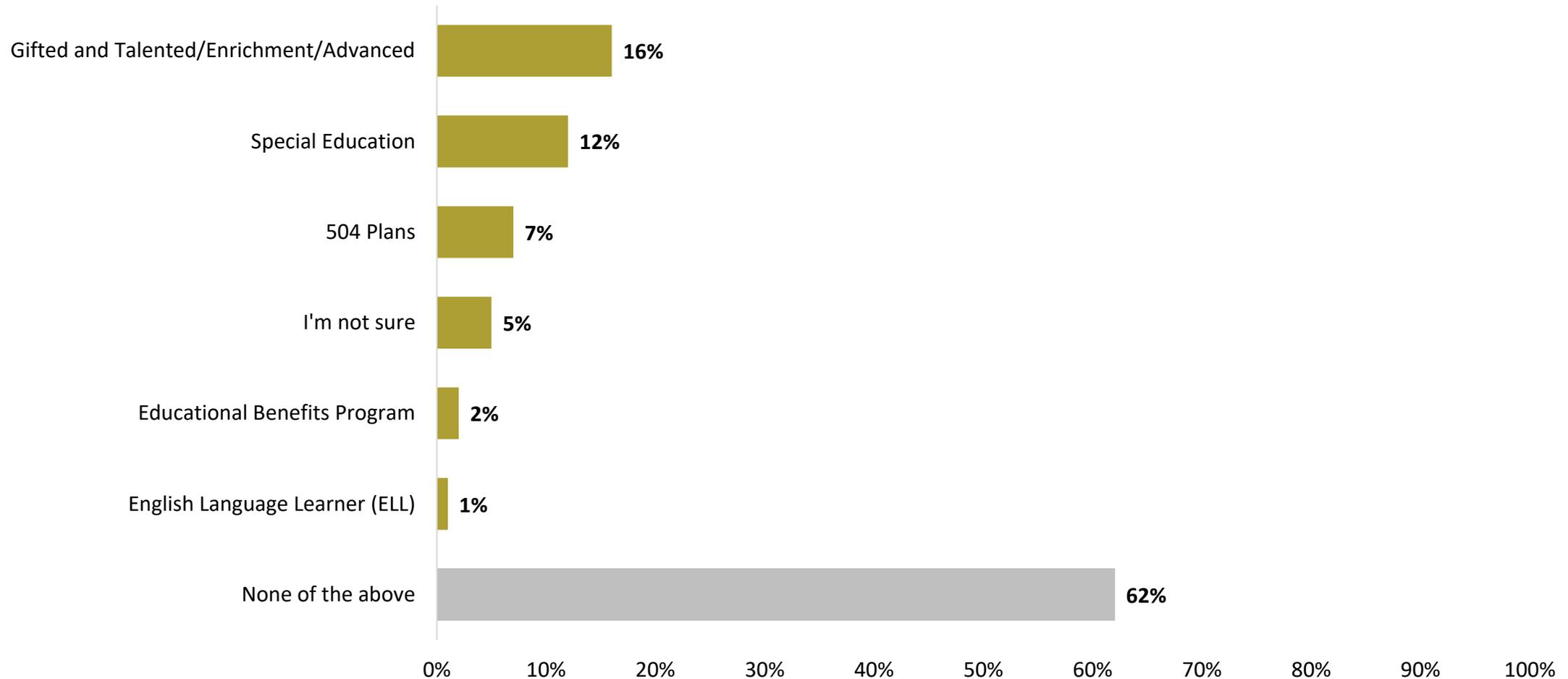


# Grade level of your child(ren):

*(Select all that apply.)*

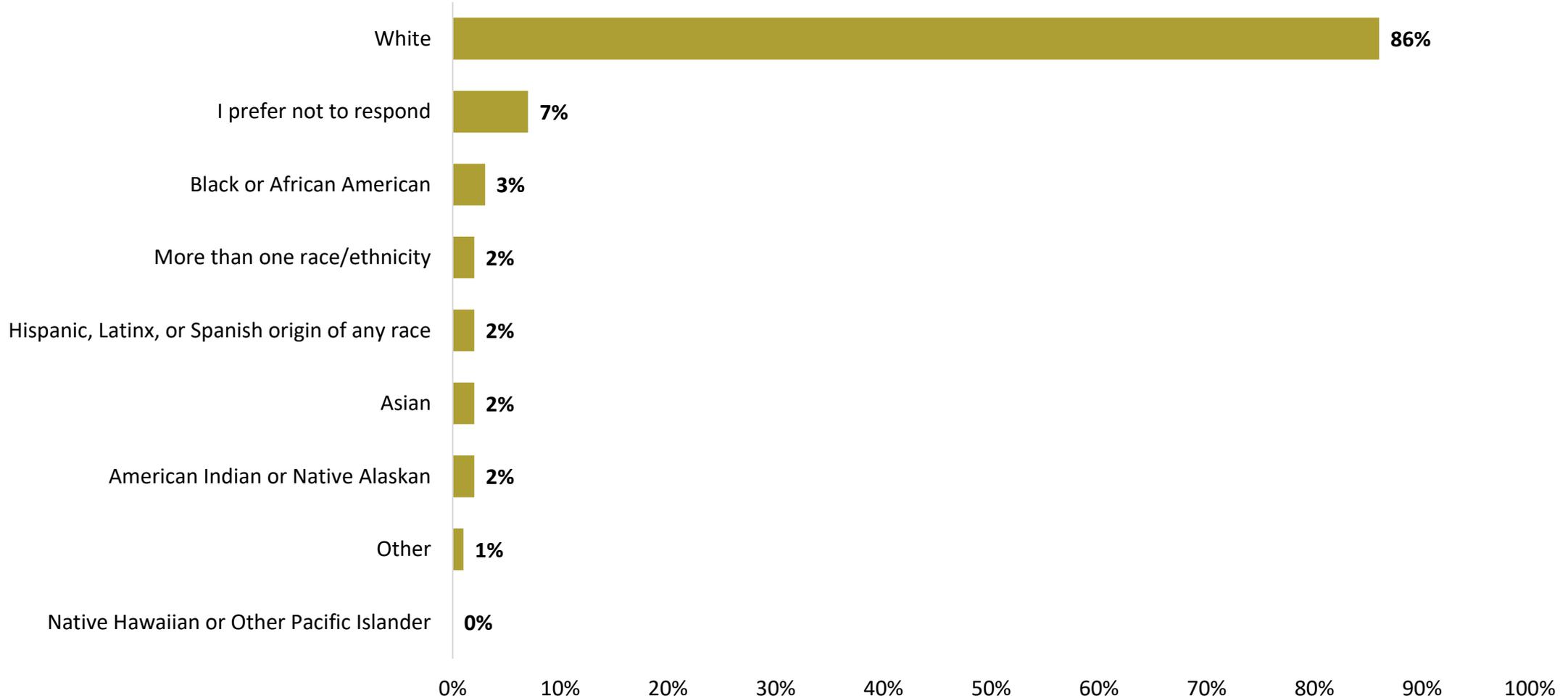


# One or more of my children receive the following services: *(Select all that apply.)*



# I identify as:

*(Select all that apply)*





# Index Analysis

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

# Parent Survey Indexes

Scores are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.*  
 “Don’t know/doesn’t apply” are not included in the calculation.



	INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE
	<b>INFORMED</b> I am kept up to date on my child’s progress and what’s happening at school.	4.01	3.93	2.04%
	<b>INCLUDED</b> I am welcomed, respected, and part of the school community.	3.90	3.75	4.00%
	<b>EDUCATIONAL EXCELLENCE</b> My child’s school is effective in helping them learn, develop, and succeed.	3.73	3.54	5.37%
	<b>ATMOSPHERE</b> My child feels safe and supported at school.	4.00	3.91	2.30%
	<b>EXPERIENCE</b> My family is accepted, respected, and supported at school.	4.03	3.91	3.07%



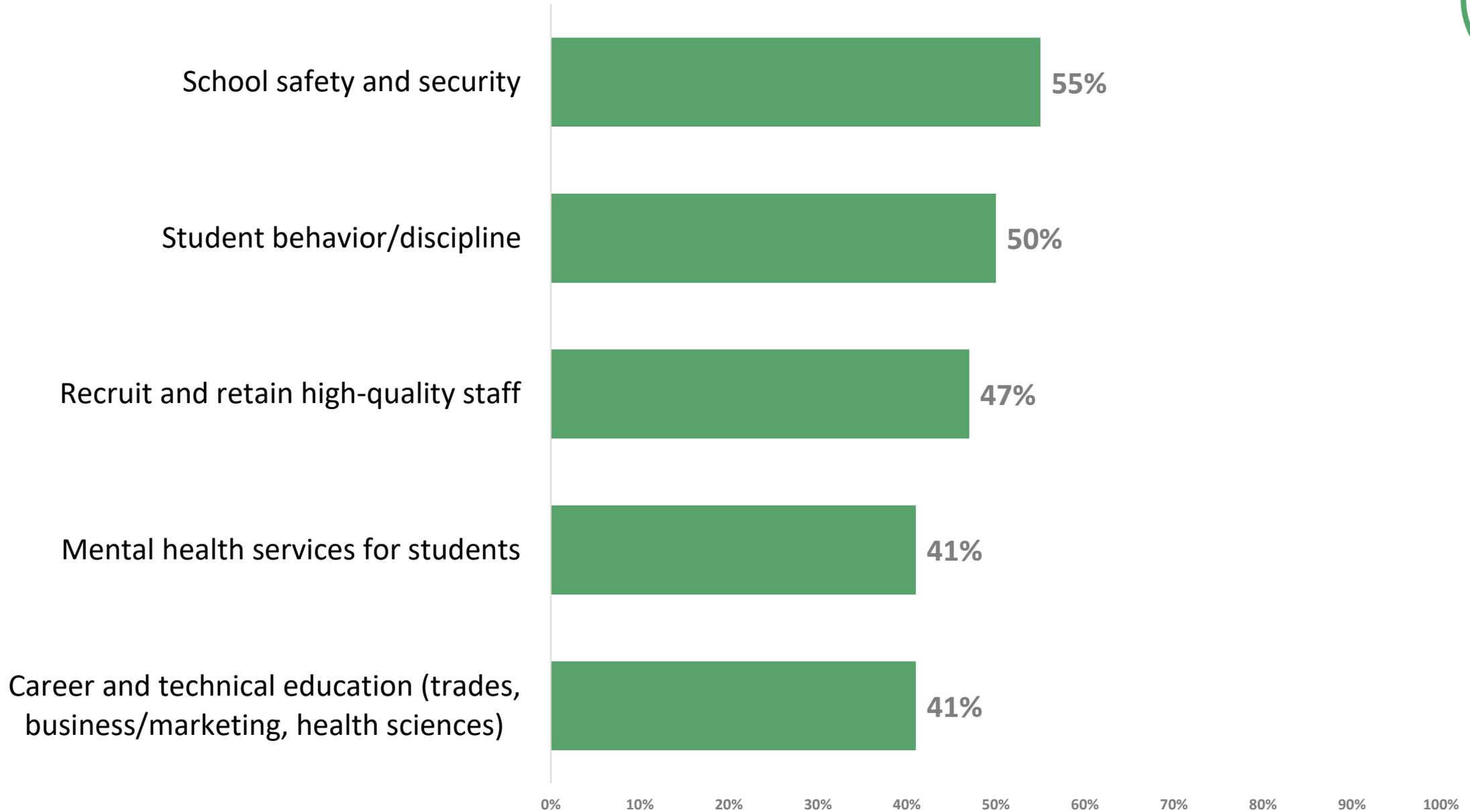
# Item Analysis

Scores are based on:

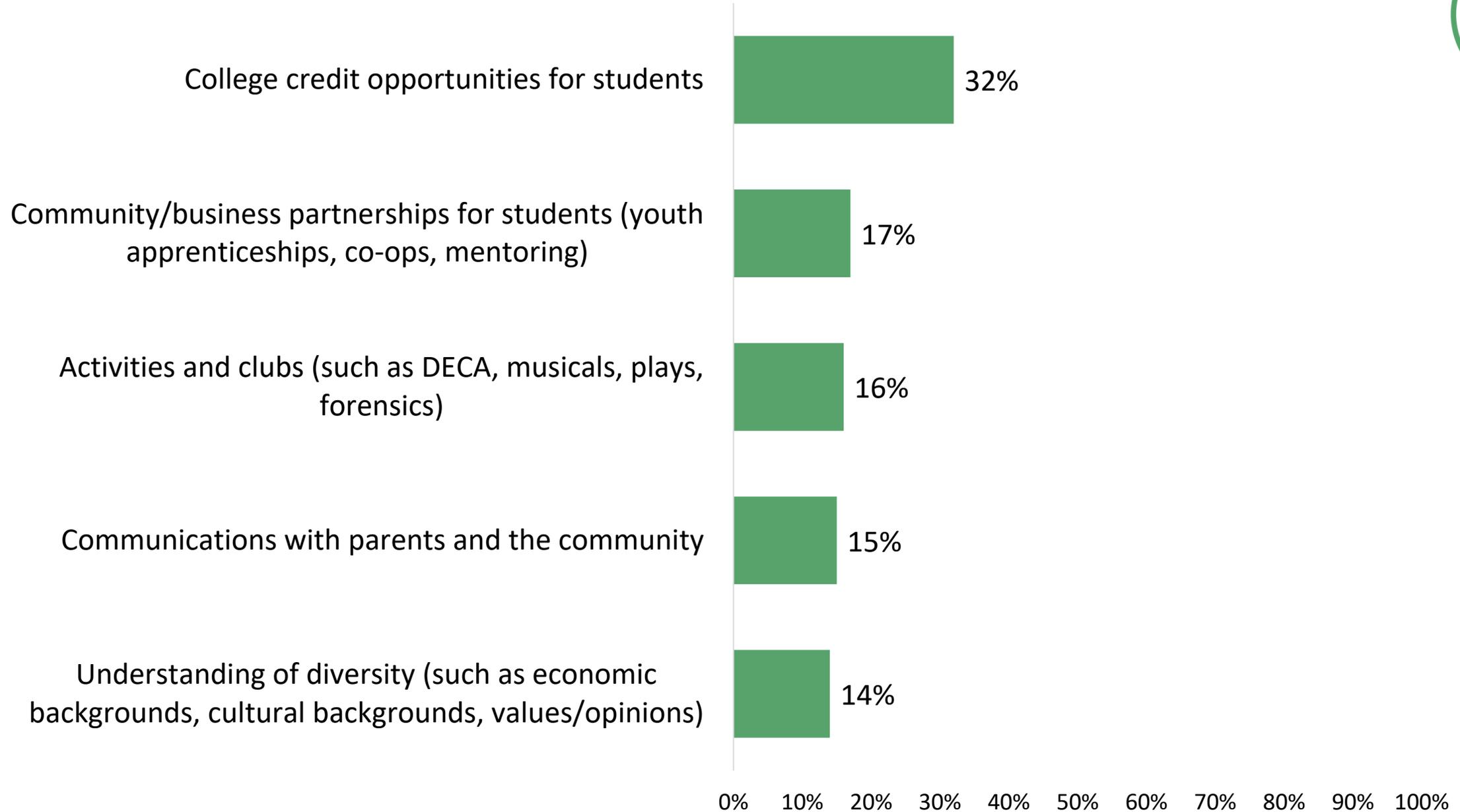
*Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.*

*“Don’t know/doesn’t apply”* are not included in the calculation.

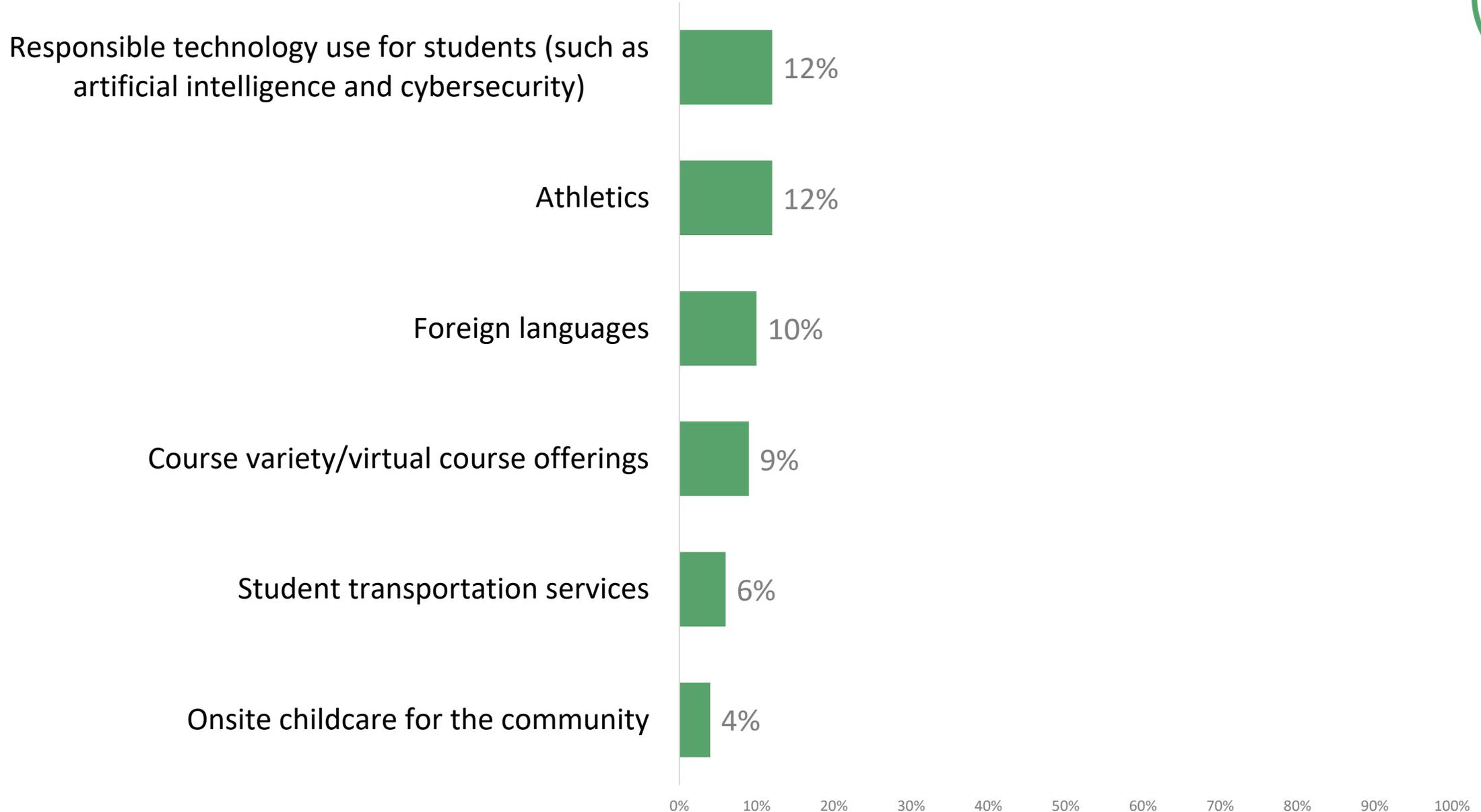
# Areas to focus planning efforts. Respondents selected up to four. (1 of 3)



# Areas to focus planning efforts. Respondents selected up to four. (2 of 3)



# Areas to focus planning efforts. Respondents selected up to four. (3 of 3)

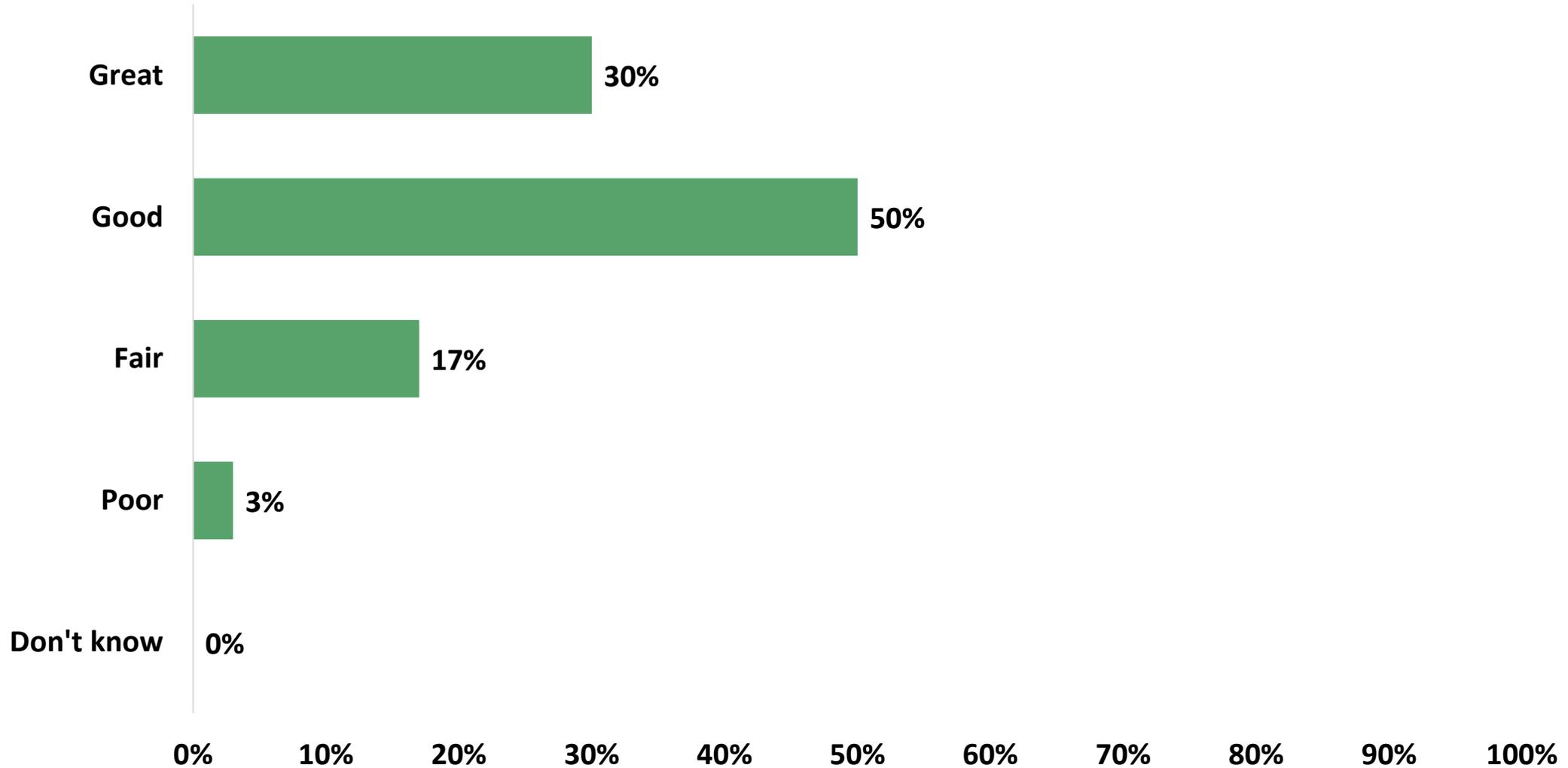


# Survey Section: Leadership & Communication



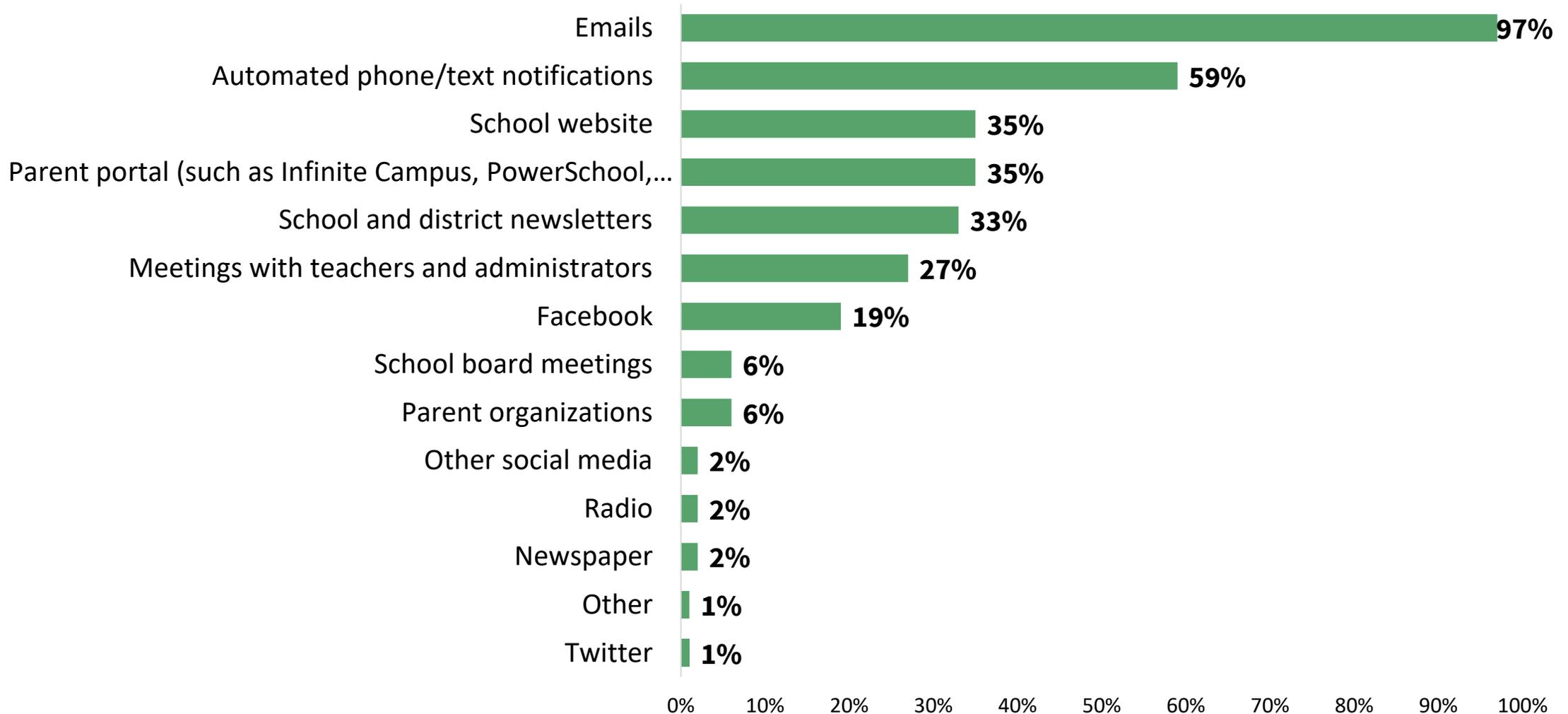
Item	Percent Agree	Current Score	Previous Score	Change
The District is heading in the right direction.	77%	3.59	3.34	7.49%
District administration is doing what it takes to make our district successful.	85%	3.82	3.60	6.11%
The school board is doing what it takes to make our district successful.	68%	3.37	3.20	5.31%

# Overall, how would you rate communications from school?



# How would you like to receive school information?

*(Select all that apply.)*



# Survey Section: School Experience



Item	Percent Agree	Current Score	Previous Score	Change
There is a healthy culture at our school.	81%	3.77	3.50	7.71%
I am satisfied with our school's efforts to address bullying.	67%	3.40	3.16	7.59%
The school teaches with materials that reflect my family's cultural and racial backgrounds.	86%	3.95	3.77	4.77%
The school has high expectations for my child.	85%	3.92	3.75	4.53%

# School Experience (cont'd)



Item	Percent Agree	Current Score	Previous Score	Change
School communication is both timely and transparent.	87%	3.98	3.81	4.46%
The school provides opportunities for parental involvement.	81%	3.82	3.68	3.80%
I have opportunities to provide feedback to the school/teachers.	82%	3.86	3.72	3.76%
If my child breaks a rule at school, they are treated fairly.	93%	4.17	4.04	3.22%

# School Experience (cont'd)



Item	Percent Agree	Current Score	Previous Score	Change
I'm satisfied with how much my child is learning.	86%	3.94	3.82	3.14%
My child feels safe at school.	89%	4.05	3.93	3.05%
I have at least one school staff member I feel comfortable contacting when I have an idea or concern.	85%	4.04	3.94	2.54%
School facilities are clean and well-kept.	92%	4.13	4.05	1.98%

# School Experience (cont'd)



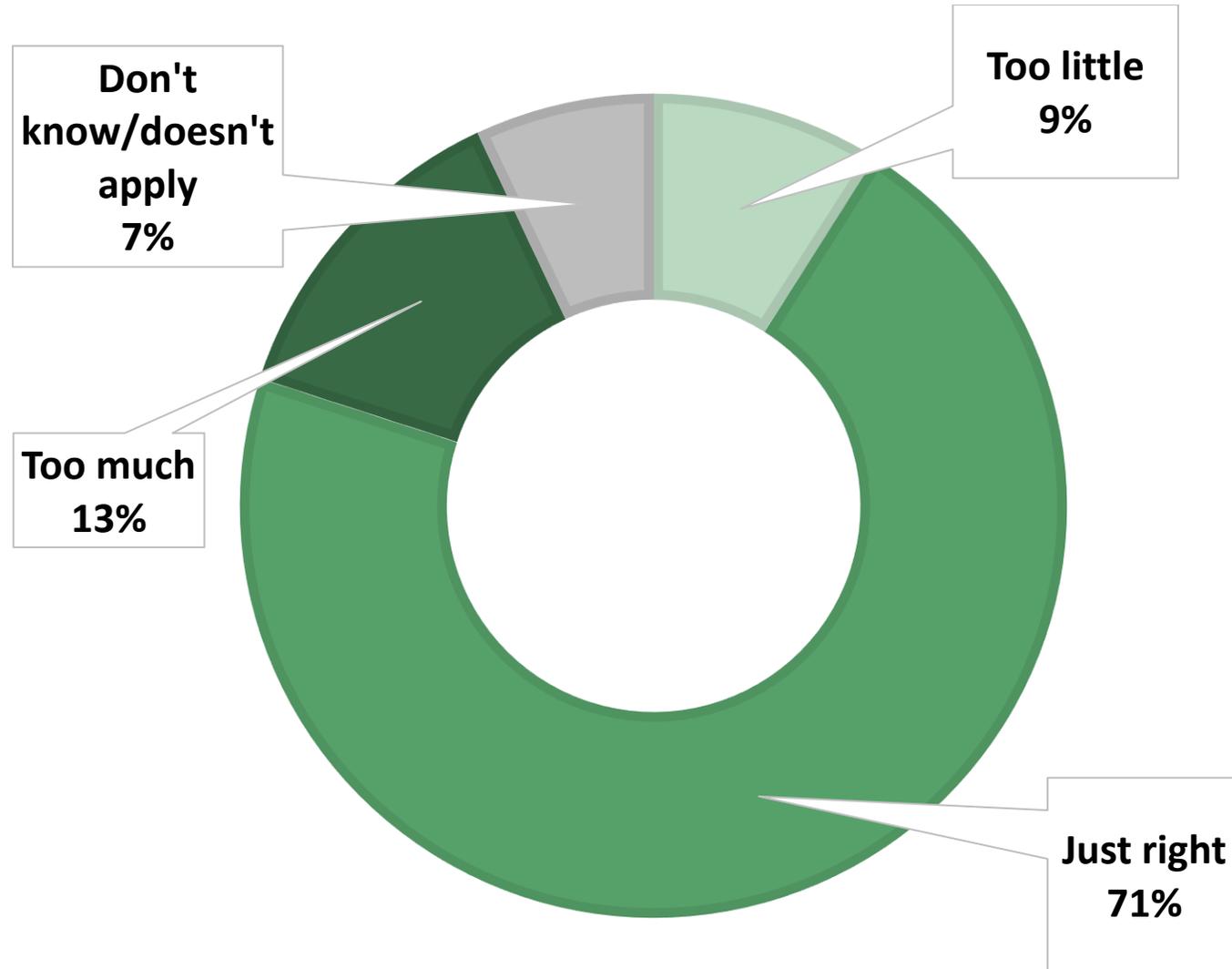
Item	Percent Agree	Current Score	Previous Score	Change
I am updated on how my child is doing at school.	83%	3.93	3.86	1.81%
School staff treat my child with dignity and respect.	95%	4.26	4.19	1.67%
I feel welcome in my child's school.	91%	4.15	4.11	0.97%
My child gets help when they need it.	87%	3.98	3.95	0.76%

# School Experience (cont'd)

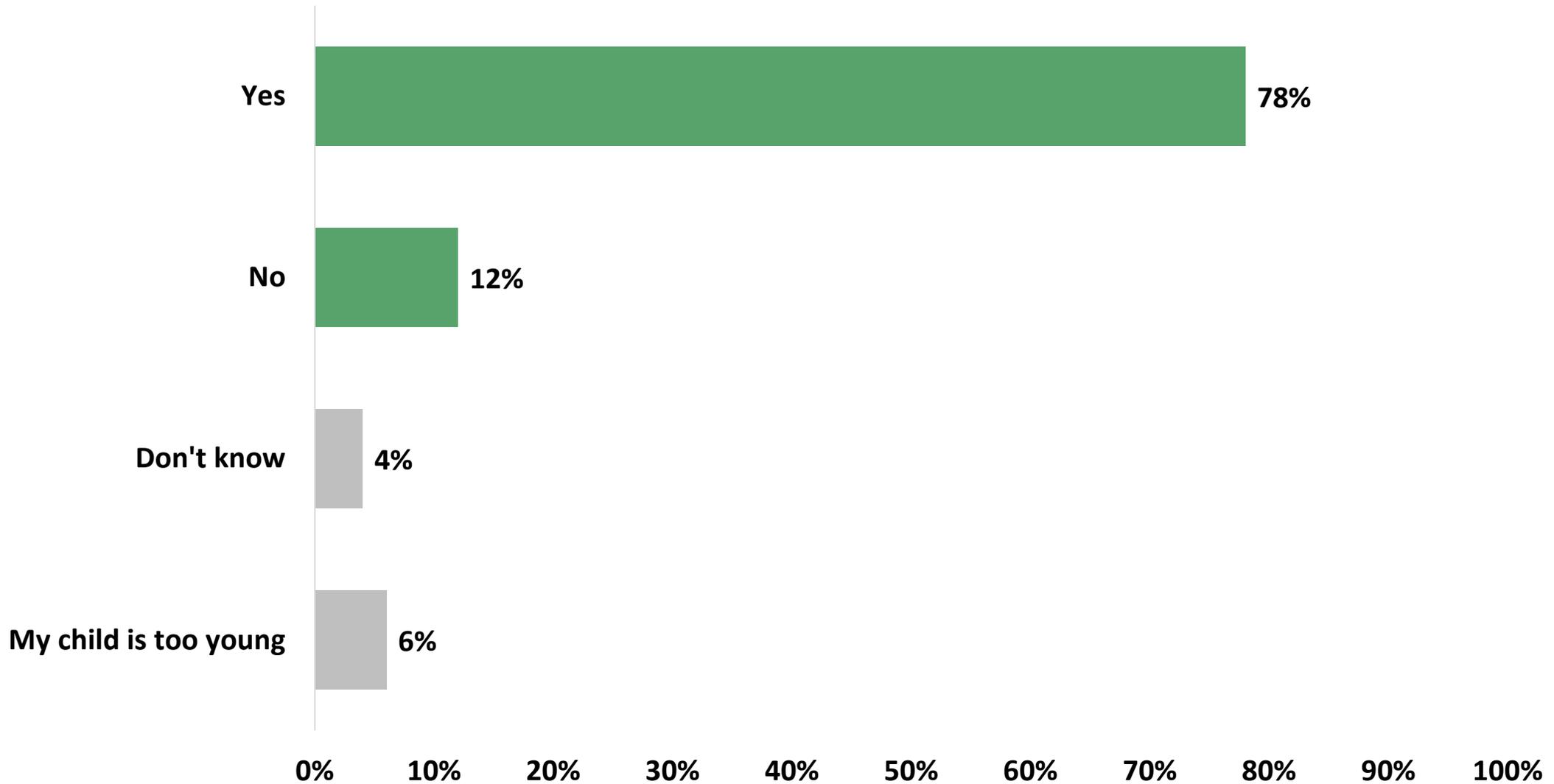


Item	Percent Agree	Current Score	Previous Score	Change
Overall, my child is able to handle the emotional challenges of school.	90%	4.02	3.99	0.75%
Most days, my child enjoys going to school.	89%	4.04	4.02	0.50%
I know how to support my child's learning.	90%	4.07	4.05	0.49%

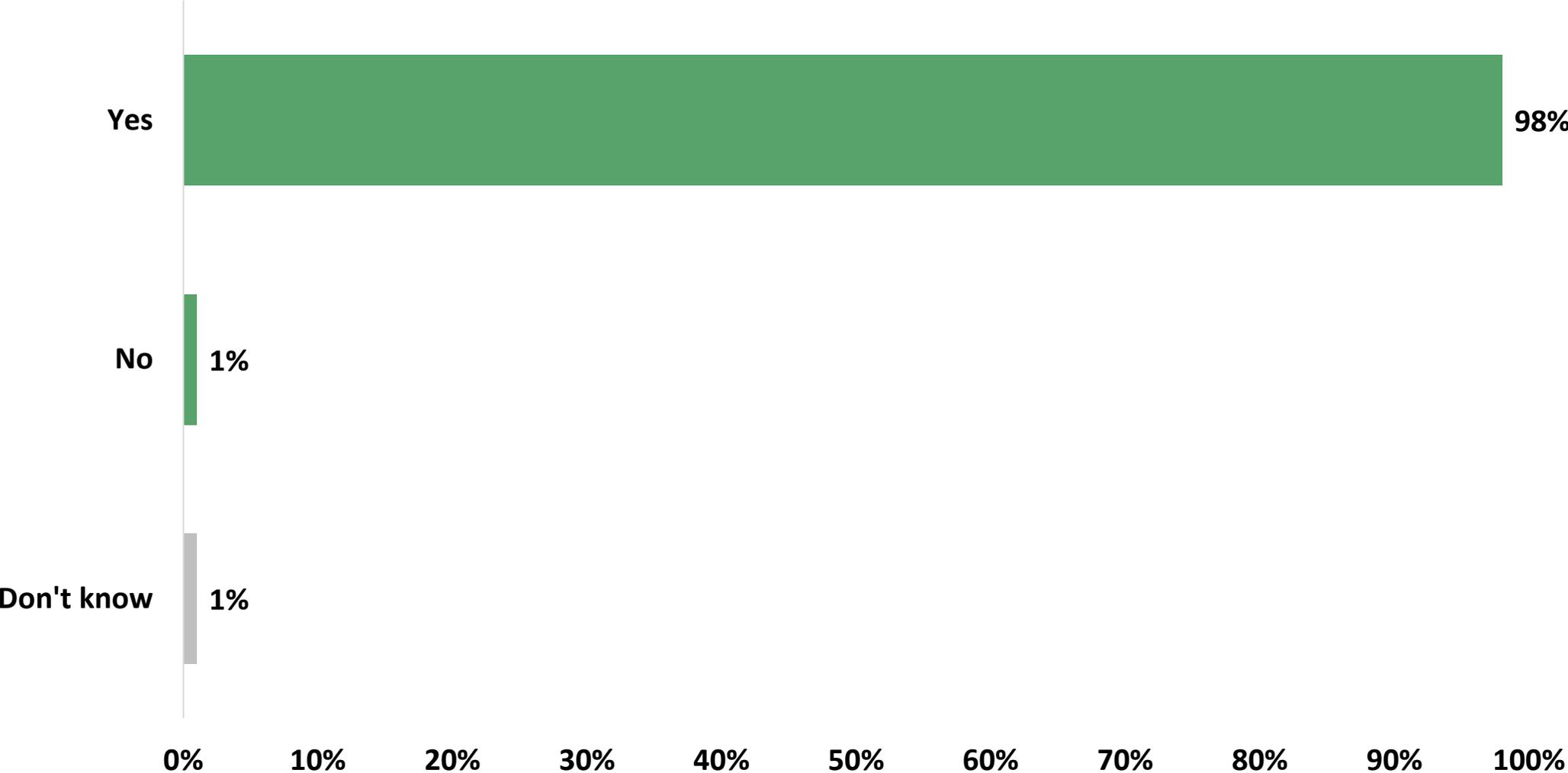
# The overall amount of homework my child is asked to complete is:



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



# My child has access to reliable internet outside of school.



# Top Five Scores



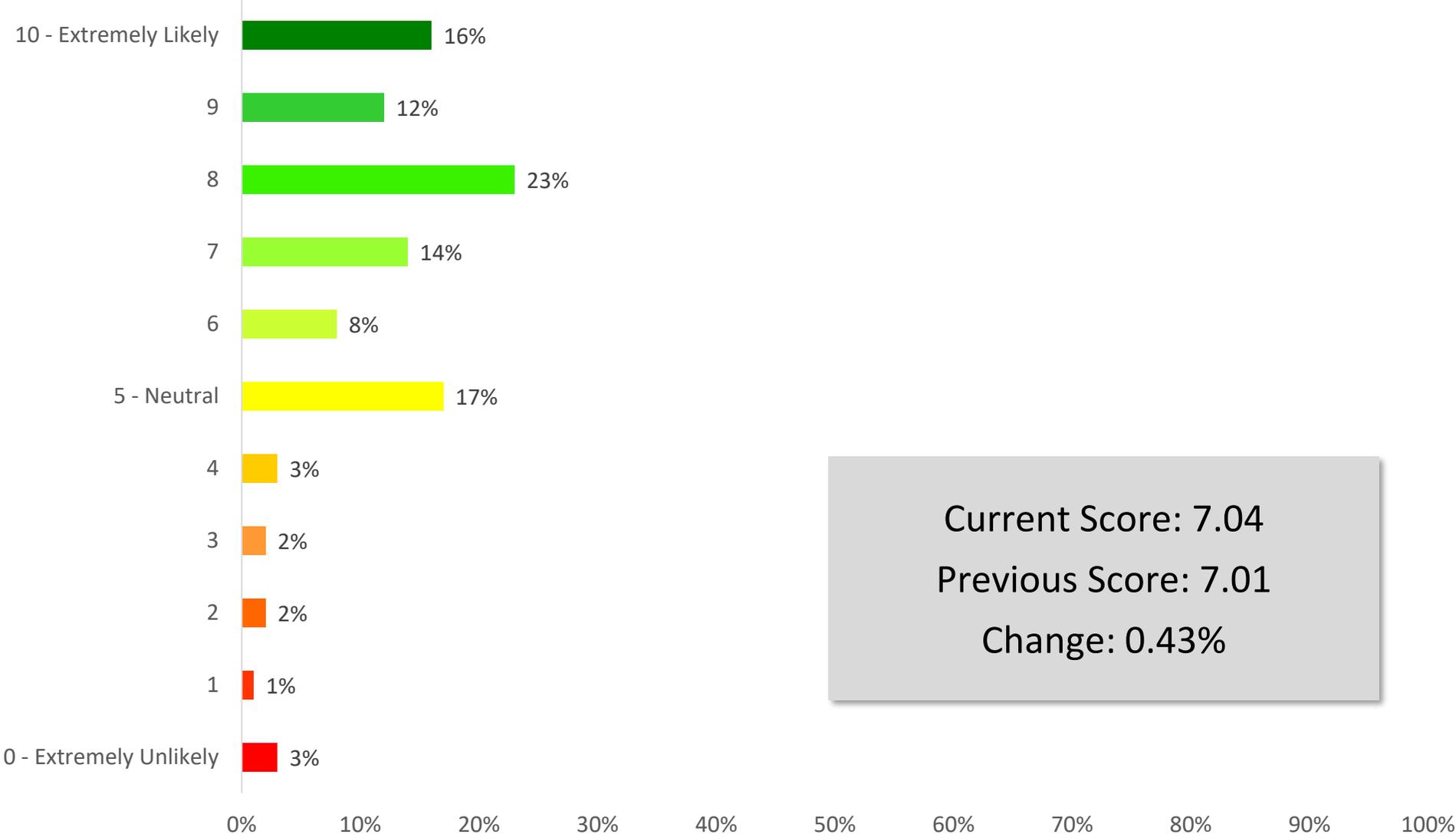
Item	Current Score	Previous Score	Change
There is a healthy culture at our school.	3.77	3.50	7.71%
I am satisfied with our school's efforts to address bullying.	3.40	3.16	7.59%
The District is heading in the right direction.	3.59	3.34	7.49%
District administration is doing what it takes to make our district successful.	3.82	3.60	6.11%
The school board is doing what it takes to make our district successful.	3.37	3.20	5.31%

# Bottom Five Scores



Item	Current Score	Previous Score	Change
I feel welcome in my child's school.	4.15	4.11	0.97%
My child gets help when they need it.	3.98	3.95	0.76%
Overall, my child is able to handle the emotional challenges of school.	4.02	3.99	0.75%
Most days, my child enjoys going to school.	4.04	4.02	0.50%
I know how to support my child's learning.	4.07	4.05	0.49%

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





# Hastings Public School District

Student Survey Report

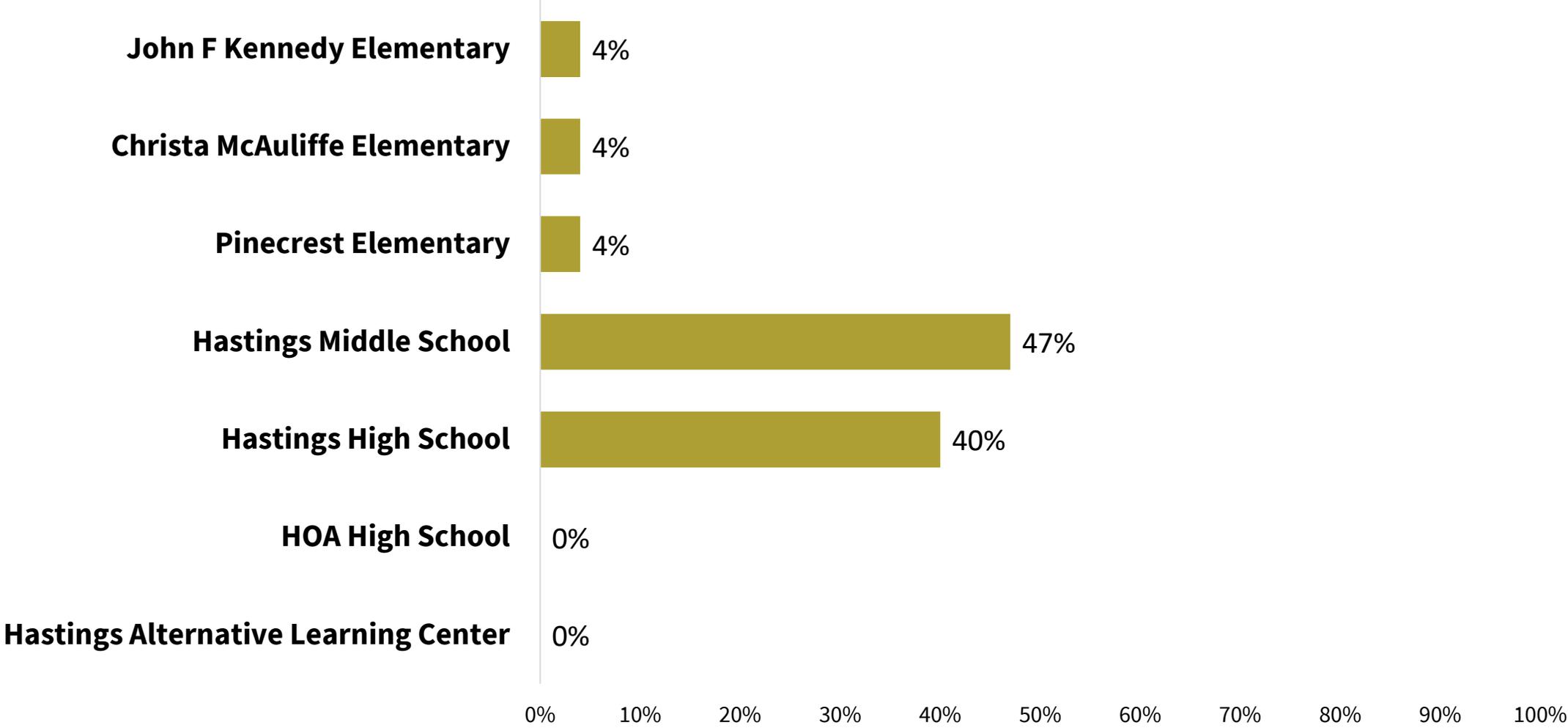
11/20/2024

# Student Survey Information

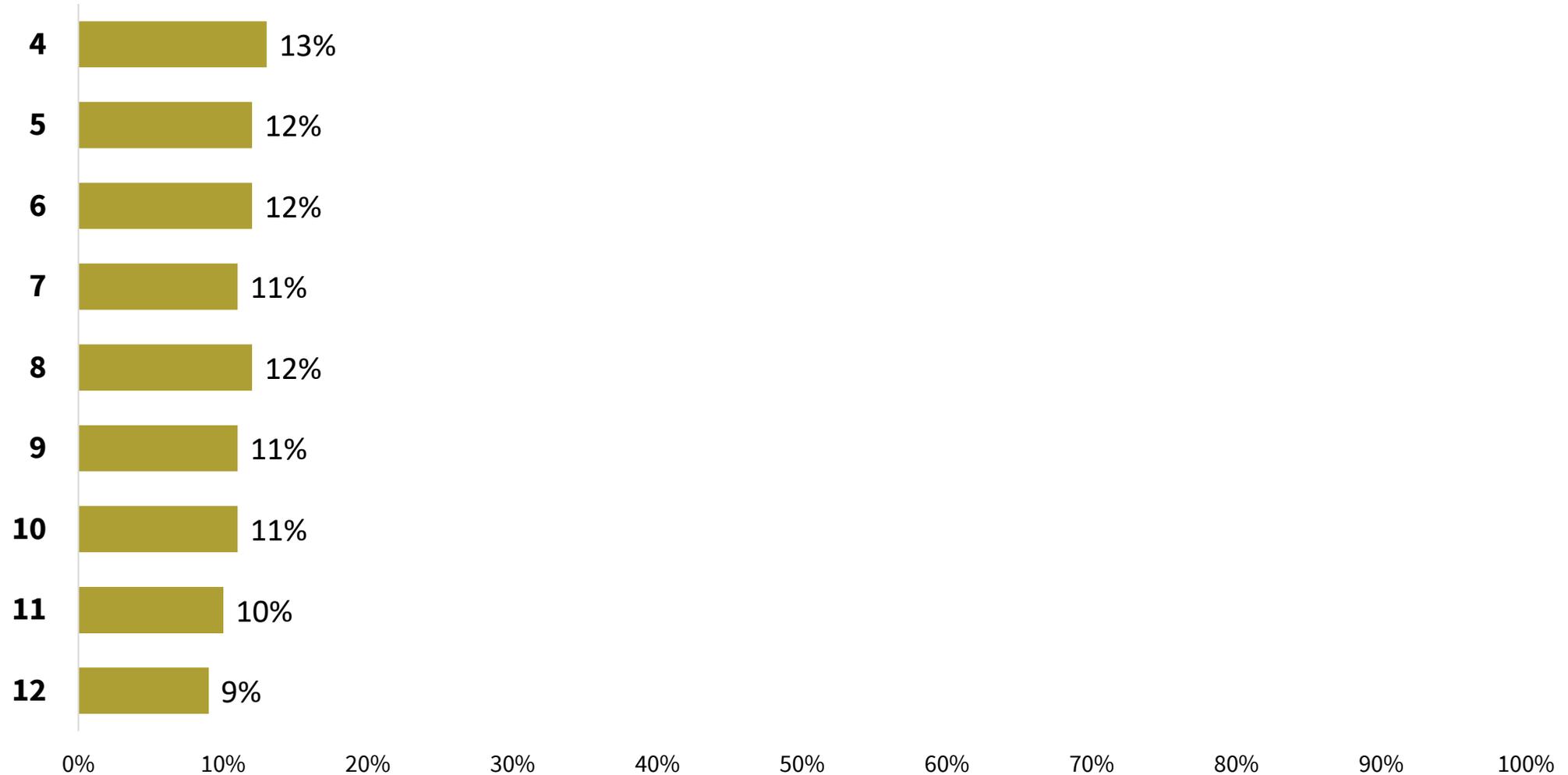
- **October 21, 2024** survey deadline
- **2147** respondents
- **76%** participation rate



# What school do you attend?



# What is your grade?





# Index Analysis

Indexes are designed to provide education leaders with a snapshot of the results.

# Student Survey Indexes

Scores are based on: *Definitely* 😊 =5, *Sort of* 😊 =4, *Not really* 😐 =2, *No* 😞 =1.  
 “Don’t know/doesn’t apply” are not included in the calculation.



INDEX	CURRENT SCORE	PREVIOUS SCORE	CHANGE
 <b>CONNECTION</b> I belong at school because I have healthy relationships with other students and adults and am actively involved in school-related activities.	4.45	4.43	0.45%
 <b>LEARNING</b> I learn at school because my classes are challenging, interesting, and I can get help when I need it.	4.03	4.04	-0.25%
 <b>ENVIRONMENT</b> I like being at school because it’s a place that’s safe, warm, and fun.	3.92	3.97	-1.26%
 <b>EXPERIENCE</b> I’m accepted, respected, and have the support I need to be successful at school.	3.96	3.97	-0.25%

# Student Survey Indexes

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



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



# Item Analysis

**Scores are based on:**

*Definitely 😄 =5, Sort of 😊 =4, Not really 😐 =2, No 😞 =1.*

*“Don’t know/doesn’t apply” are not included in the calculation.*

# Survey Section: Classes & Teachers



Item	Definitely/ Sort of	Current Score	Previous Score	Change	Comparison
My teachers call on me in class.	82%	4.01	3.98	0.75%	38%
My teachers make their classes fun and interesting.	83%	3.91	3.90	0.26%	67%
I try my best at school.	96%	4.63	4.64	-0.22%	83%
I can relate to what I'm learning at school.	74%	3.70	3.72	-0.54%	68%

# Classes & Teachers (continued)



Item	Definitely/ Sort of	Current Score	Previous Score	Change	Comparison
My teachers explain things in a way that I get.	87%	4.02	4.05	-0.74%	57%
If I need help, I can talk to my teachers outside of class.	88%	4.31	4.37	-1.37%	86%
I can go online or use a device at school when I need it.	76%	3.93	4.44	-11.49%	14%

# Survey Section: Life at School



Item	Definitely/ Sort of	Current Score	Previous Score	Change	Comparison
Most kids at school follow the rules.	60%	3.27	3.15	3.81%	50%
If I were bullied, I would feel comfortable talking to someone about it.	79%	3.99	3.91	2.05%	96%
Students treat me with respect.	82%	3.95	3.91	1.02%	76%
I know my teachers care about me.	90%	4.38	4.34	0.92%	85%

# Life at School (continued)



Item	Definitely/ Sort of	Current Score	Previous Score	Change	Comparison
I can be myself at school.	83%	4.12	4.11	0.24%	80%
Teachers treat me with respect.	95%	4.58	4.57	0.22%	85%
I feel safe at school.	89%	4.28	4.28	0.00%	54%
I like to learn new things.	88%	4.22	4.24	-0.47%	57%
I feel safe answering questions in class even when I'm not sure I have the right answer.	73%	3.72	3.74	-0.53%	77%

# Survey Section: People Around Me

Item	Definitely/ Sort of	Current Score	Previous Score	Change	Comparison
My parents/guardians help me with school as much as they can if I ask.	93%	4.61	4.56	1.10%	84%
I have friends who help me when I need help.	95%	4.64	4.60	0.87%	90%
I have friends to sit with at lunch or hang out with at school.	97%	4.78	4.75	0.63%	85%
I talk to people outside of school about what I'm learning.	65%	3.51	3.49	0.57%	90%

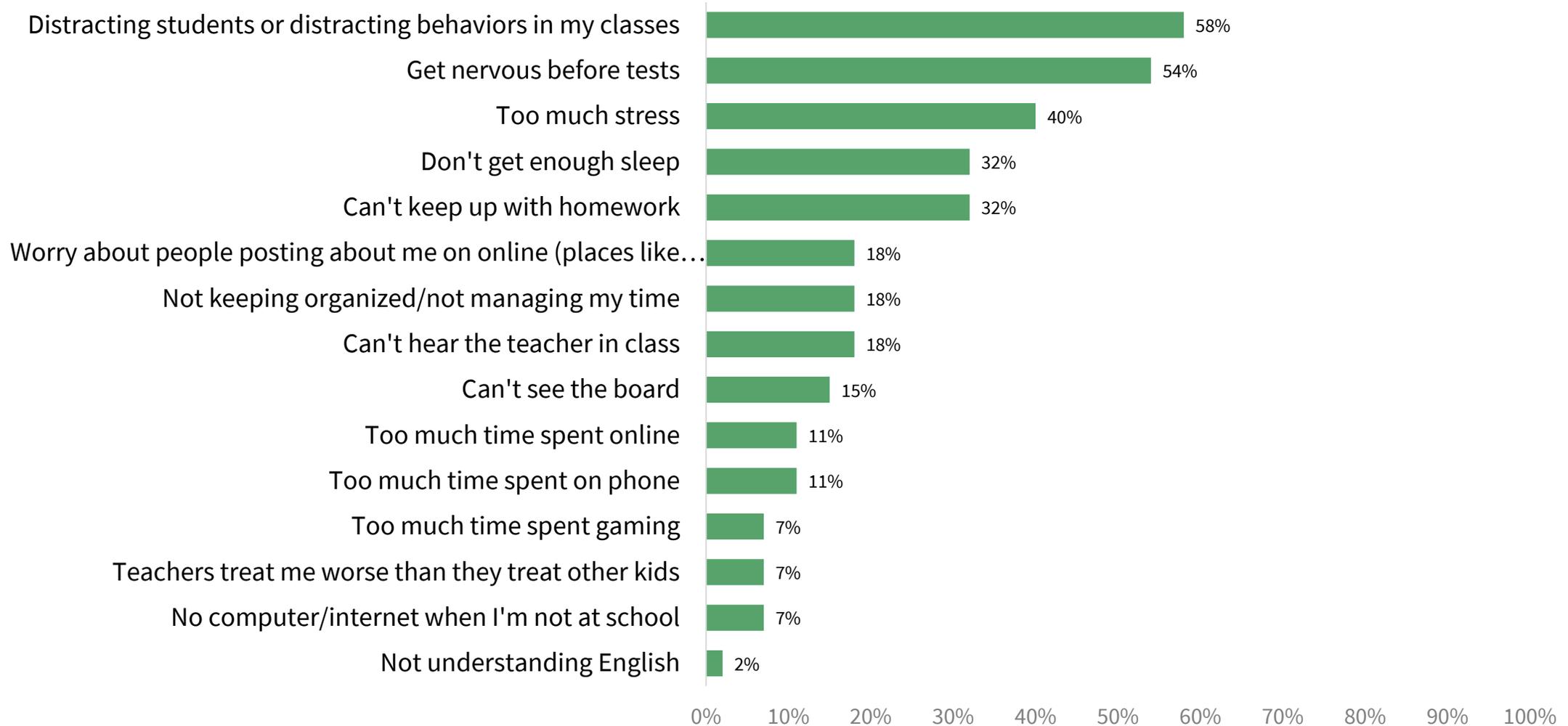


# People Around Me (continued)

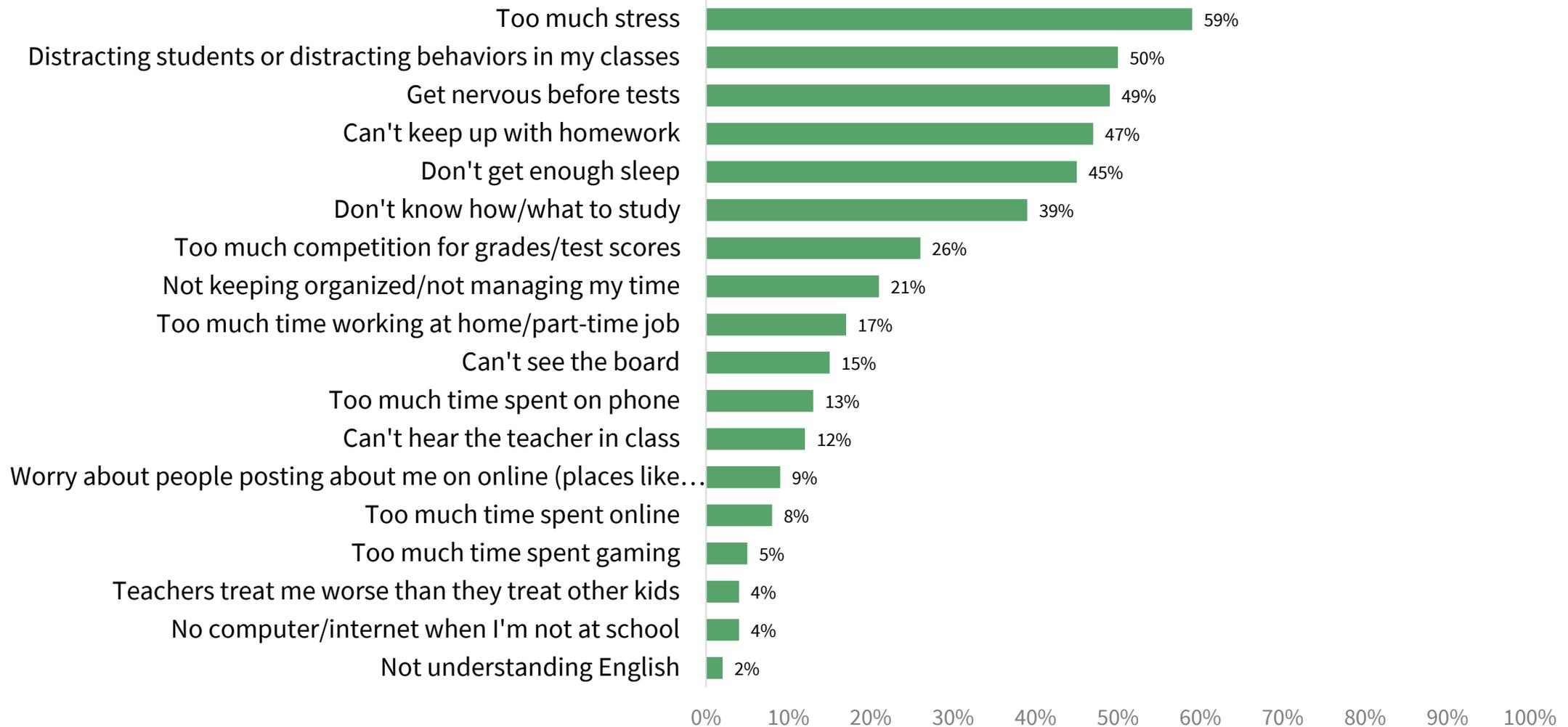


Item	Definitely/ Sort of	Current Score	Previous Score	Change	Comparison
I like working in groups with my classmates.	80%	4.02	4.01	0.25%	67%
If I have a big problem, there is an adult at school I can talk to about it.	88%	4.35	4.34	0.23%	92%
I like helping other people when I can.	93%	4.48	4.52	-0.88%	62%

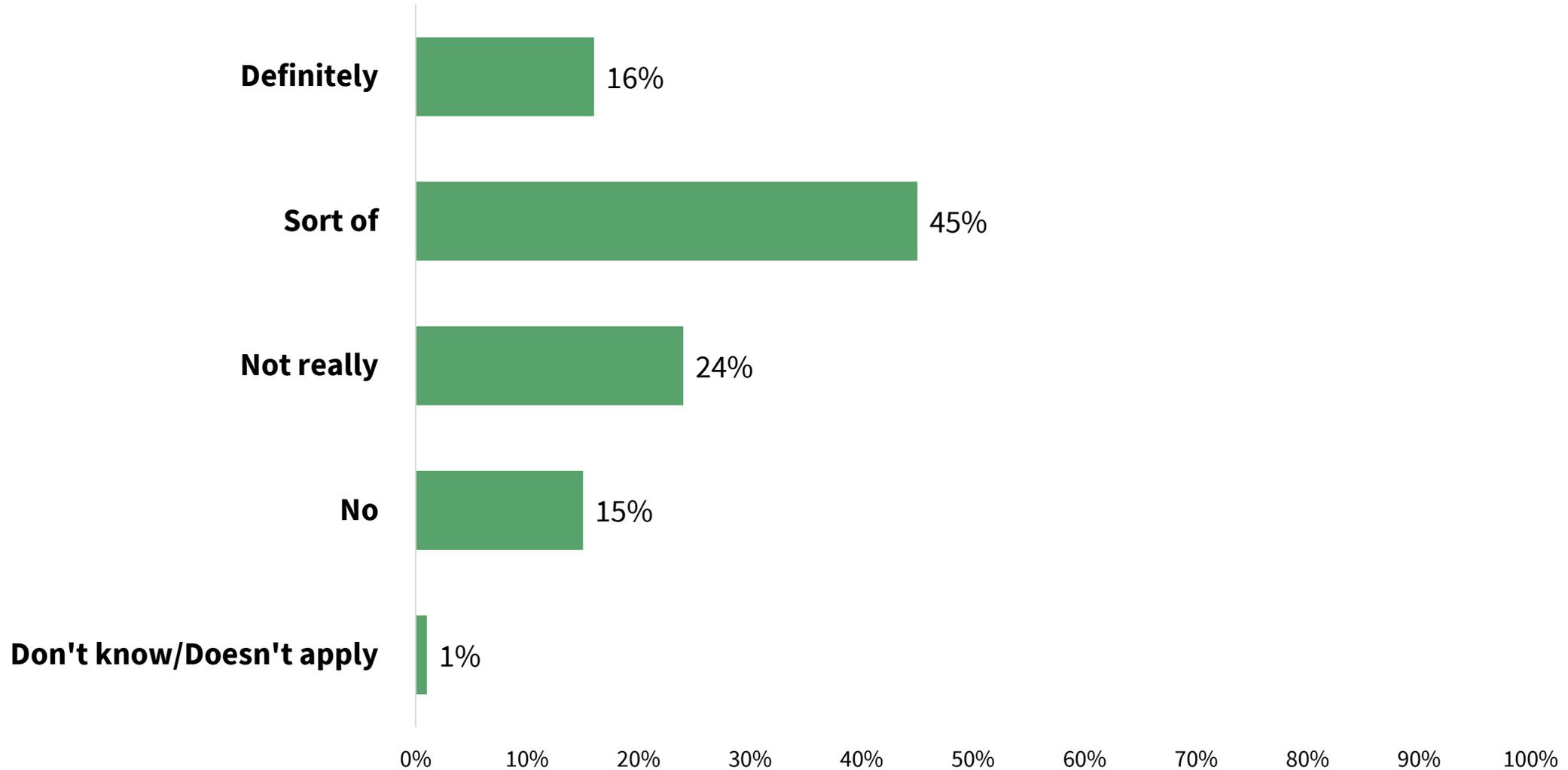
# What makes learning hard for students? (Grades 4-8)



# What makes learning hard for students? (Grades 9-12)



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



# Top Five Scores

Item	Current Score	Previous Score	Change	Comparison
Most kids at school follow the rules.	3.27	3.15	3.81%	50%
If I were bullied, I would feel comfortable talking to someone about it.	3.99	3.91	2.05%	96%
My parents/guardians help me with school as much as they can if I ask.	4.61	4.56	1.10%	84%
Students treat me with respect.	3.95	3.91	1.02%	76%
I know my teachers care about me.	4.38	4.34	0.92%	85%

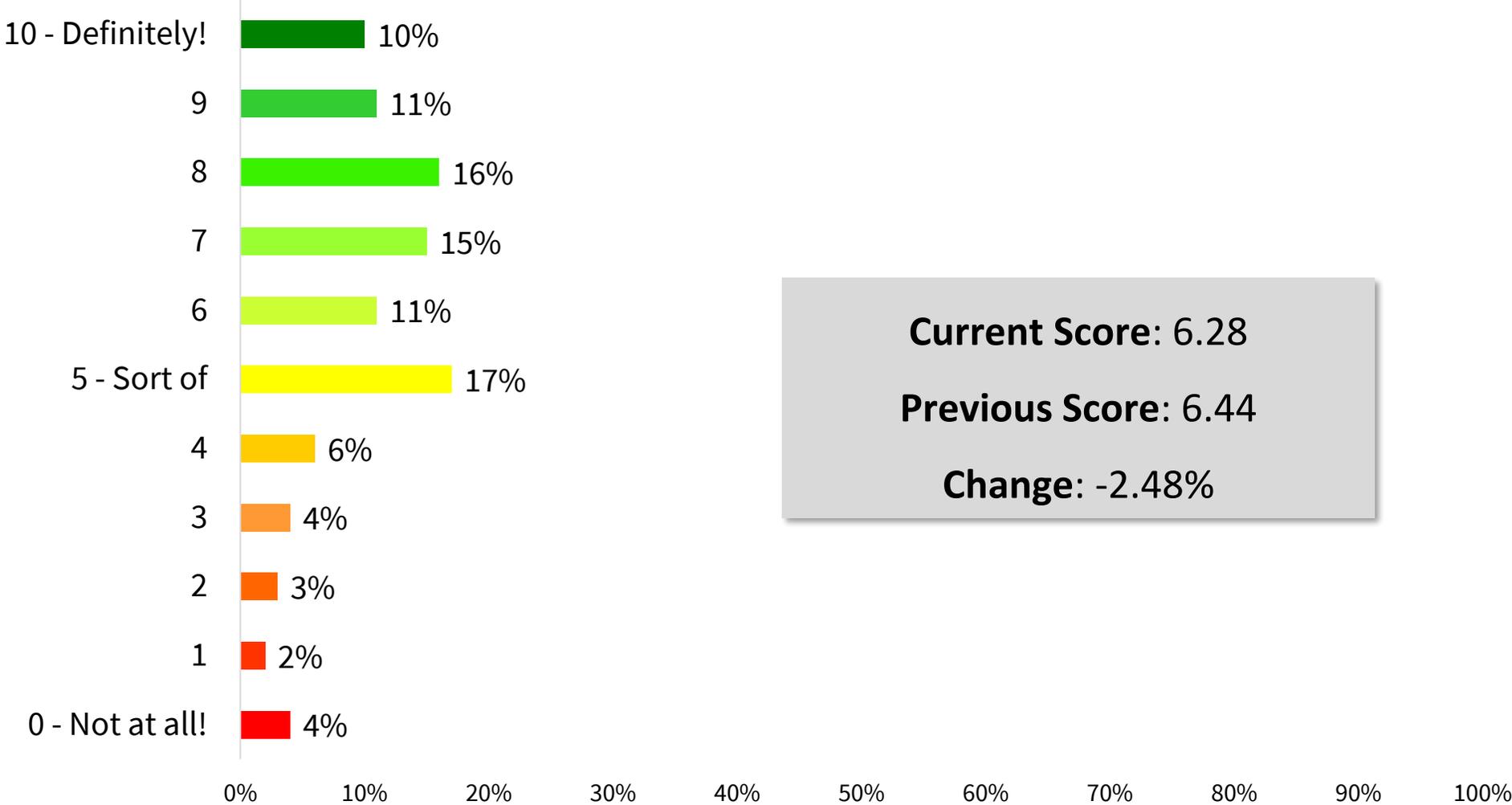


# Bottom Five Scores



Item	Current Score	Previous Score	Change	Comparison
I can relate to what I'm learning at school.	3.70	3.72	-0.54%	68%
My teachers explain things in a way that I get.	4.02	4.05	-0.74%	57%
I like helping other people when I can.	4.48	4.52	-0.88%	62%
If I need help, I can talk to my teachers outside of class.	4.31	4.37	-1.37%	86%
I can go online or use a device at school when I need it.	3.93	4.44	-11.49%	14%

# Most days, I like my school.





# Hastings Public School District

Staff Survey Report

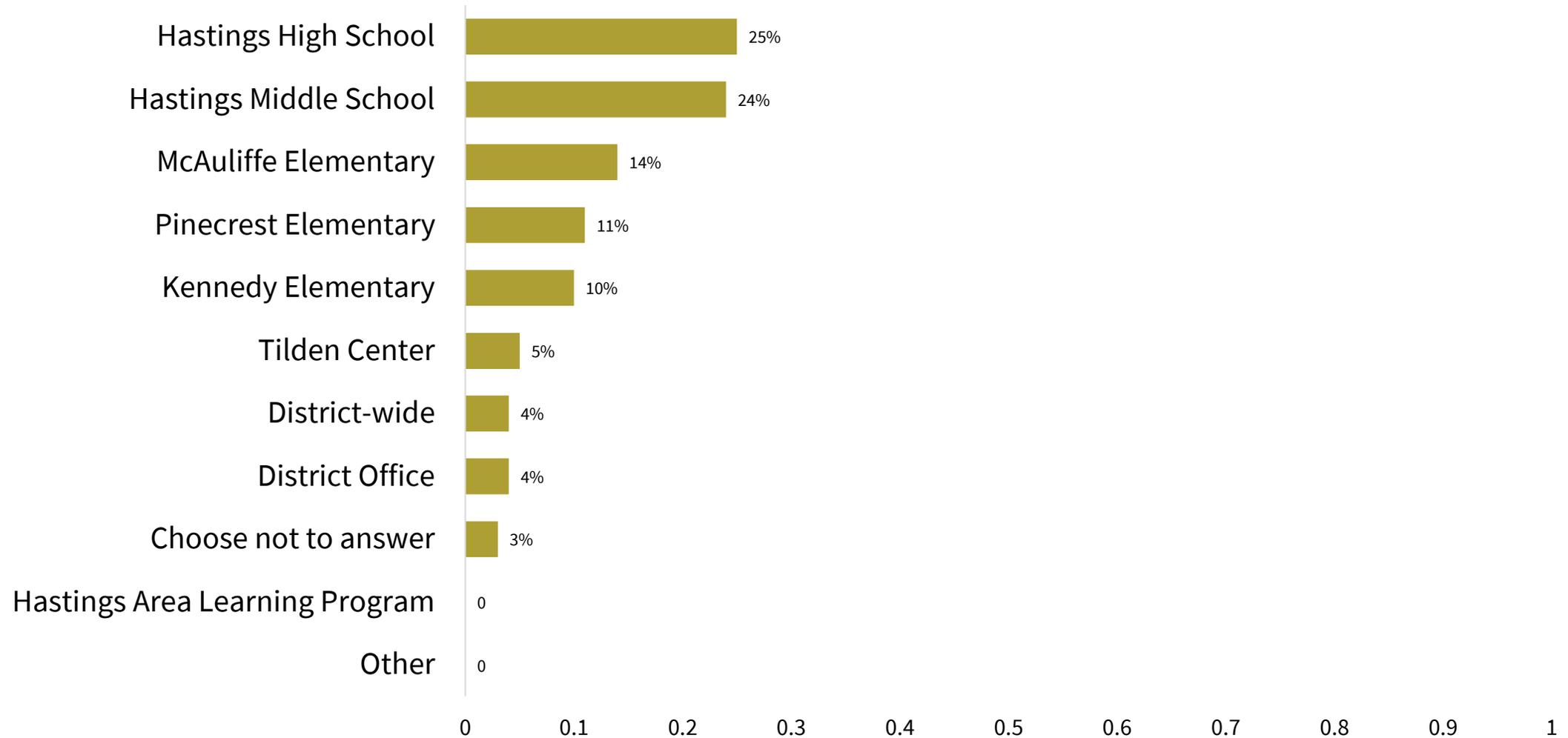
November 20, 2024

# Staff Survey Information

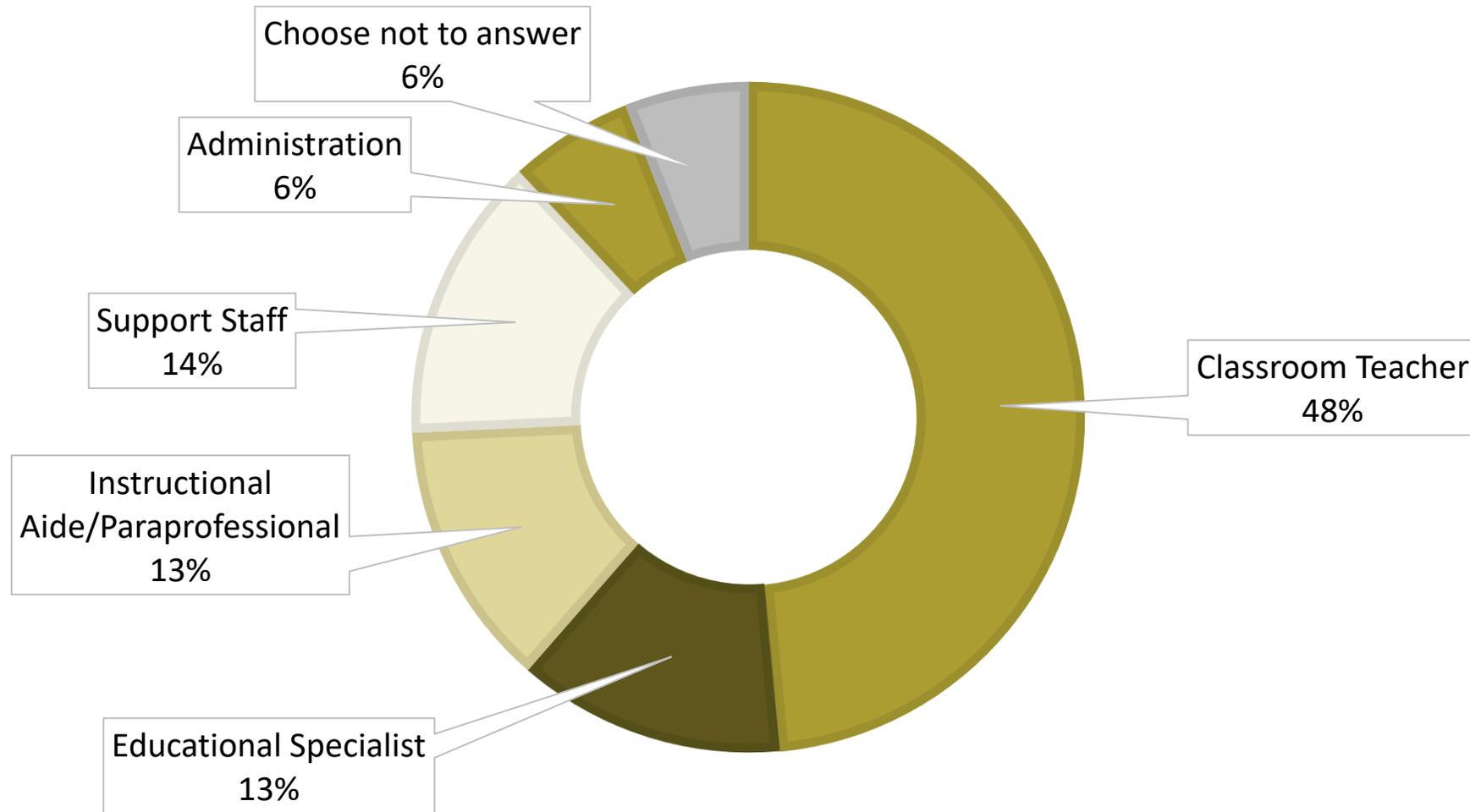
- **October 21, 2024** survey deadline
- **324** respondents
- **56%** participation rate



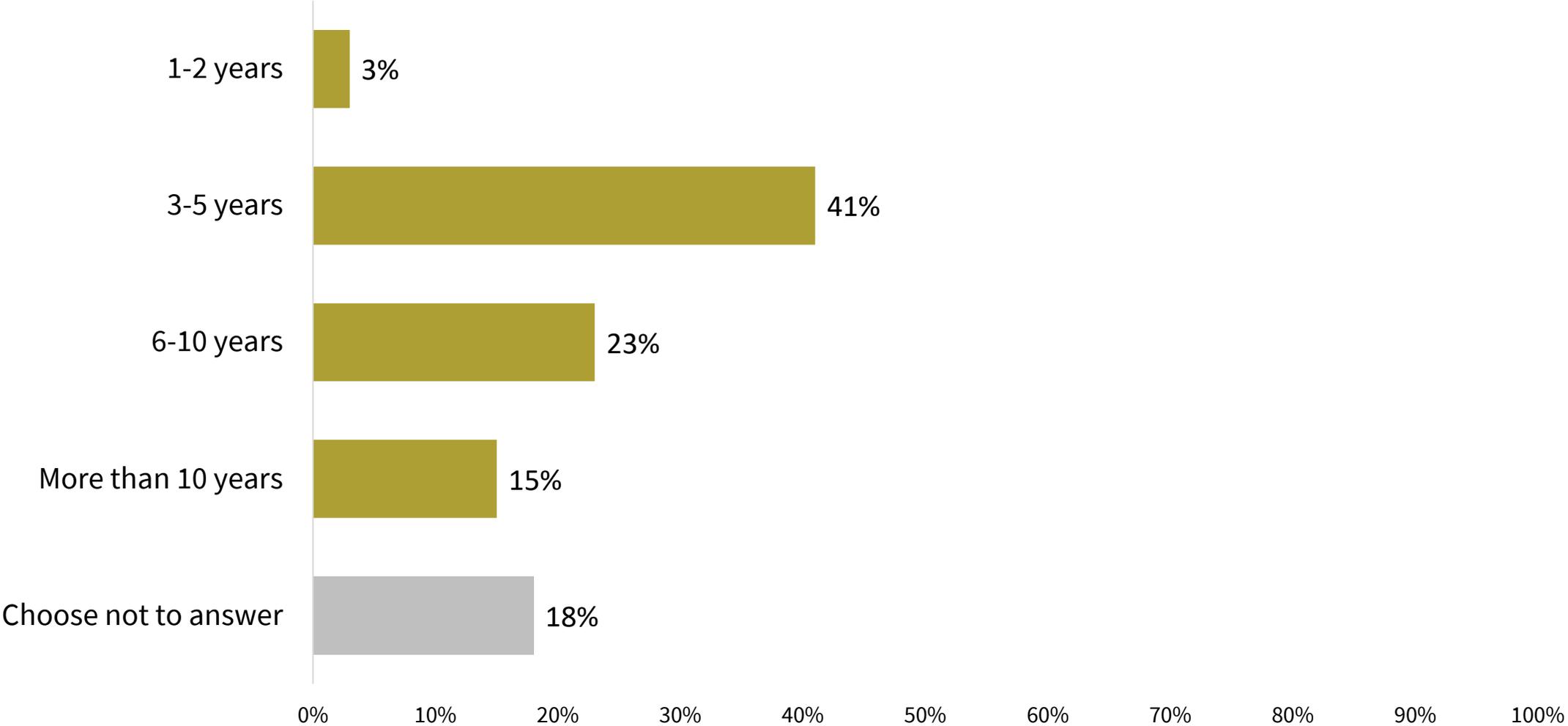
# At which location do you spend the most time?



# What best describes your position?



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





# Index Analysis

Indexes are designed to provide education leaders with a snapshot of the results.

# Staff Indexes

Scores are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.*  
 “Don’t know/doesn’t apply” are not included in the calculation.



INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE
 <b>ACADEMICS</b> We are effective in teaching and supporting our students.	3.64	3.20	13.75%
 <b>ENGAGEMENT</b> I like working at this school because I am valued, heard, and can contribute.	3.75	3.42	9.65%
 <b>SUPPORT</b> I have the support I need to help educate our students and work as a team.	3.76	3.61	4.16%
 <b>STUDENT EXPERIENCE</b> Students are accepted, respected, and supported at school.	3.87	3.59	7.80%
 <b>STAFF EXPERIENCE</b> Staff are accepted, respected, and supported at school.	3.81	3.50	8.86%



# Item Analysis

Scores are based on:

*Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.*

*“Don’t know/doesn’t apply”* are not included in the calculation.

# Survey Section: **Workday**



Item	Percent Agree	Current Score	Previous Score	Change
Our school's student discipline practices and policies are effective.	65%	3.31	2.24	47.77%
Our staff handles student discipline in a consistent manner.	68%	3.43	2.61	31.42%
The District seeks input from a broad group of staff members.	63%	3.36	2.90	15.86%
Information important to my work is shared with me in a timely and effective manner.	68%	3.38	3.07	10.10%

# Workday (continued)

Item	Percent Agree	Current Score	Previous Score	Change
I feel comfortable sharing input and concerns with my supervisor/administrator.	81%	3.89	3.59	8.36%
I feel supported by my supervisor/administrator when I make a decision.	85%	4.00	3.70	8.11%
Most days, I look forward to going to work.	87%	4.00	3.71	7.82%
The amount of work I am asked to do is reasonable/manageable.	62%	3.22	3.02	6.62%
Our staff does a good job of educating our students.	98%	4.46	4.37	2.06%



# Survey Section: Environment



Item	Percent Agree	Current Score	Previous Score	Change
District administration is doing what it takes to make our district successful.	82%	3.82	3.15	21.27%
The District is heading in the right direction.	83%	3.78	3.20	18.13%
In the last year, I received useful feedback to help improve my work.	71%	3.49	3.07	13.68%
I am recognized when I do a good job.	67%	3.45	3.16	9.18%

# Environment (continued)

Item	Percent Agree	Current Score	Previous Score	Change
All students in our school are respected for their values and beliefs.	84%	3.88	3.67	5.72%
I feel safe at work.	95%	4.23	4.01	5.49%
I have training and support to work with students from different backgrounds.	65%	3.38	3.21	5.30%
I have opportunities for training/professional development to improve my work.	77%	3.70	3.55	4.23%
The school board is doing what it takes to make our district successful.	52%	2.99	3.09	-3.24%



# Survey Section: **Support**



Item	Percent Agree	Current Score	Previous Score	Change
The social and emotional needs of all students are being met.	63%	3.31	2.80	18.21%
Staff input is valued.	74%	3.64	3.19	14.11%
All students in our school are given equal opportunities to learn and experience success.	84%	3.86	3.59	7.52%
I have the materials and supplies I need to do my job well.	79%	3.71	3.50	6.00%

# Support (continued)



Item	Percent Agree	Current Score	Previous Score	Change
Our parents and community support the school district.	87%	3.88	3.69	5.15%
Our school has a process to ensure every student has a connection with at least one adult in the school.	90%	4.05	3.86	4.92%
Our school supports students from diverse backgrounds.	84%	3.86	3.70	4.32%
The District's pay practices are fair.	50%	2.94	2.85	3.16%

# Support (continued)

Item	Percent Agree	Current Score	Previous Score	Change
I have access to the technology support I need.	96%	4.28	4.17	2.64%
I have healthy working relationships with my coworkers.	97%	4.53	4.42	2.49%
I have the technology I need to do my job well.	93%	4.11	4.08	0.74%



## Support: Our school supports equitable opportunities for...

Group	Percent Agree	Current Score	Previous Score	Change
Students with special needs	94%	4.12	3.81	8.14%
Different economic backgrounds	94%	4.16	3.90	6.67%
Different racial backgrounds	90%	4.02	3.81	5.51%
All genders	96%	4.26	4.04	5.45%
Different cultural backgrounds	84%	3.89	3.76	3.46%



# Top Five Scores



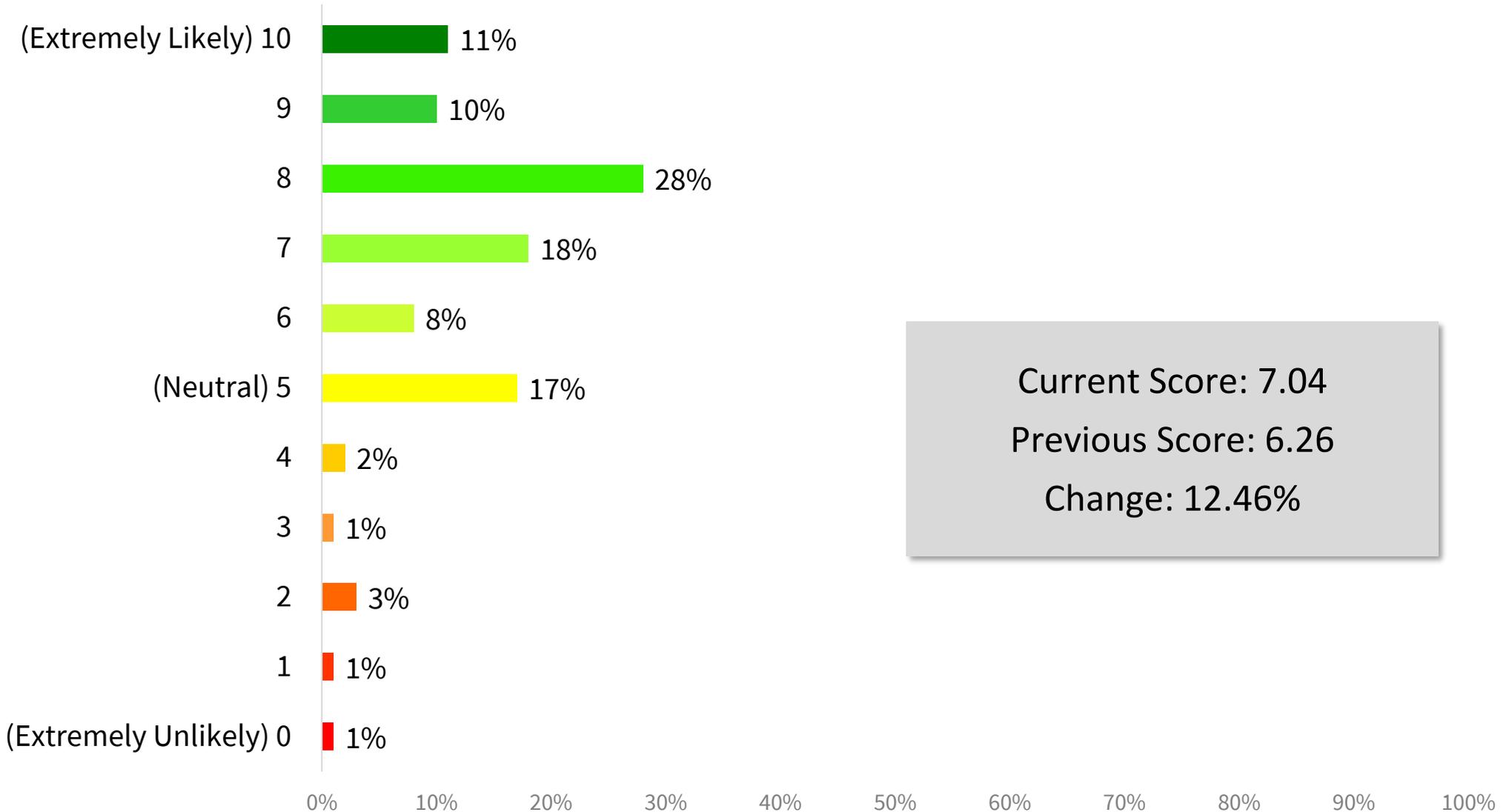
Item	Current Score	Previous Score	Change
Our school's student discipline practices and policies are effective.	3.31	2.24	47.77%
Our staff handles student discipline in a consistent manner.	3.43	2.61	31.42%
District administration is doing what it takes to make our district successful.	3.82	3.15	21.27%
The social and emotional needs of all students are being met.	3.31	2.80	18.21%
The District is heading in the right direction.	3.78	3.20	18.13%

# Bottom Five Scores



Item	Current Score	Previous Score	Change
I have access to the technology support I need.	4.28	4.17	2.64%
I have healthy working relationships with my coworkers.	4.53	4.42	2.49%
Our staff does a good job of educating our students.	4.46	4.37	2.06%
I have the technology I need to do my job well.	4.11	4.08	0.74%
The school board is doing what it takes to make our district successful.	2.99	3.09	-3.24%

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





# SCHOOL PERCEPTIONS

*Measuring what matters*

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**SCHOOL RESOURCE OFFICER AND  
TRAFFIC CONTROL AGENT PROGRAM AGREEMENT**

This School Resource Officer and Traffic Control Agent Program Agreement (the "Agreement") dated this 3rd day of September, 2024, is entered into by and between the City of Hastings ("City"), a municipal corporation, and Hastings Independent School District No. 200 ("School District"), a political subdivision of the State of Minnesota.

**RECITALS**

**WHEREAS**, the School District and the City desire to join in a mutual effort to maintain a cooperative and coordinated approach building positive relationships with students, deterring criminal activity, and addressing criminal activity on school property and at School District sponsored events and activities; and

**WHEREAS**, Minnesota Statute § 126C.44 authorizes the School District to contract with the City to have licensed peace officers provide school resource officer services in the School District's schools; and

**WHEREAS**, the School District and the City desire to join in a mutual effort to provide limited traffic control at intersections near school facilities where school bus, vehicular, and student pedestrian traffic can become congested during morning and afternoon hours when students are arriving at and leaving the school facilities; and

**WHEREAS**, the City employs sworn police officers specially trained, experienced and competent to provide the services sought by the School District and the City is willing to provide such services to the School District under the terms and conditions provided in this Agreement.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained in this Agreement and other valuable consideration, the sufficiency of which is hereby acknowledged, the School District and City agree as follows:

**1. Purpose**

The City and School District will collaborate on a School Resource Officer Program (the "SRO Program") between the City and School District. Both the City and School District have determined that the SRO Program is beneficial to school and community safety and promotes collaboration between police, school, staff, counselors, parents, and students. This Agreement is intended, in part, to set forth the terms and conditions, to create, fund, and implement the position of a police School Resource Officer ("SRO").

The City and School District will also collaborate on a Traffic Control Agent Program (the "TCA Program") between the City and School District. Both the City and School District have determined that the TCA Program is beneficial to school and community safety and will promote safety of students, staff, and the public at large. The purpose of this Agreement is, in part, to set forth, the terms and conditions, to create, fund, and

implement the positions of Traffic Control Agent ("TCA").

## **2. Funding - SRO Program**

The City and School District will jointly fund the following expenses in connection with the offering of the SRO Program.

- A. SRO salary at 50%-50% split to be paid at the top patrol rate and mid-range longevity step, as more fully identified on Exhibit A.
- B. SRO related benefits, including, but not limited to health insurance, retirement, workers compensation, sick time, vacation and disability pay at 50%-50% split, as more fully identified on Exhibit A.
- C. Training costs to be borne by the City unless specific training is requested or required by the School District in which case those training costs will be borne by the School District.
- D. Equipment maintenance and replacement will be primarily the responsibility of the City with the School District contributing a fixed portion of these program costs as detailed in Exhibit A and will be subject to annual review.
- E. Overtime for special events as may be required for the safety of students, staff, and visitors to School District facilities will be determined on an annual basis and shared between the City and the School District based on average overtime hours utilized as specified in Exhibit A.

The parties agree to review shared costs on an annual basis by June 30th of each year the Agreement is in effect. In the event the parties cannot reach agreement on the allocation of shared costs there shall be no annual adjustment for the upcoming year and the City and School District may each exercise their right to terminate this Agreement as provided herein. In the event the School District or the City should receive a grant or special funding to offset the costs of the SRO Program, the grant funding or special funding shall be applied against, and offset, the costs borne by the entity receiving the grant or special funding.

## **3. Funding-Traffic Control Agent (TCA) Program**

It is intended the City and School District will utilize existing school patrol personnel previously employed by the School District as Traffic Control Agents (TCAs). Those individuals selected to act as TCAs shall receive all background checks, equipment and training generally necessary to qualify as a City of Hastings Reserve Officer. By meeting the qualifications of a City of Hastings Reserve Officer, the TCAs shall have authority pursuant to Minn. Stat. § 626.84 to provide traffic control at the direction of the Hastings Police Department. The TCAs shall be employees of the City but the School District will reimburse the City all costs associated with the employment of the TCAs. The parties agree to review the costs of funding the TCA Program on an annual basis by June 30th

of each year the Agreement is in effect. In the event the parties cannot reach agreement as to the costs for the TCA Program, there shall be no adjustment for the upcoming year and the City and School District may each exercise their right to terminate this Agreement as provided herein.

#### **4. Services**

- A. **SRO Program.** The City shall provide the services of a licensed police officer or officers and related support services and supplies to assist the School District in establishing and maintaining the program at the assigned school(s). The SRO(s) will have the duties as described on the attached Exhibit B. The School District agrees to provide adequate office space, telephone access, computer and printer for use by the SRO(s). To foster the building of positive relationships between the SRO and students, the City shall use best efforts to ensure that the same licensed police officer regularly provides SRO services at the assigned school(s), except when the SRO is on paid leave or is otherwise absent.
- B. **TCA Program.** The City shall provide the necessary background investigations, training and equipment for the TCAs and shall provide the TCAs to assist the School District in traffic control duties at intersections near school district facilities as more fully described on Exhibit C.
- C. **Objections to Personnel.** The City will undertake reasonable efforts to assign SROs and TCAs who are acceptable to the School District. The School District's Superintendent will notify the City's Chief of Police in writing of any concerns related to an SROs or TCAs job performance. Any request for reassignment of a police officer who is working as an SRO or individual serving as a TCA must be made to the City's Chief of Police. The City will have ten (10) calendar days to demonstrate to the School District's satisfaction that the concern has been addressed. If the concern has not been addressed to the School District's satisfaction after ten (10) calendar days, the City will assign a different licensed police officer to serve as the regular SRO or other individual to serve as a TCA under this Agreement.

#### **5. Payment**

The City shall provide billing statements to the School District for services provided herein on a semi-annual basis on June 30 and January 1 of each year. Such statements will be due and payable by the School District to the City no more than thirty (30) days after receipt of the same. The billing to the School District shall be done so in arrears of service provision (January billing shall cover the period of July 1 through December 31).

#### **6. Term**

This Agreement shall commence on the 1st day of August, 2024, and shall end on the 31<sup>st</sup> day of July, 2026, subject to the cost adjustments and right of either party to terminate as provided herein. The Agreement may be renewed for additional one-year periods as agreed by both parties, and upon the same terms and conditions as stated herein.

## **7. Independent Contractor**

The City, through its Chief of Police, will remain free to exercise judgment and professional expertise in determining how to best provide the services described in this Agreement. The City acknowledges that no withholding for state or federal benefits or taxes will be made from the payments due the City by the School District. The City also acknowledges that it has the sole obligation to comply with state, local and federal tax provisions with regard to these services and the employees hired by the City to perform the work described herein, including workers compensation laws. At all times and for all purposes, the City is and will remain the exclusive employer of the SROs who perform services pursuant to this Agreement. No SRO may be considered to be an official, employee, agent, educational service provider, or representative of the School District, and no SRO may make any representation to the contrary. The City maintains full control over the police officers it employs and is solely responsible for all employment and administrative functions related to its employees, including, but not limited to, supervision and evaluation, payroll and deductions, maintenance of all required insurance and any labor disputes or grievances.

The City and any City employee who performs services for the School District agree that the employee shall not accrue any continuing contract rights and the employee specifically waives any right to a continuing contract with the School District. The City agrees that if the employee makes any employment claim or brings any employment action of any kind, the City will be solely responsible for the defense and payment of any claim as the employee is not an employee of the School District.

## **8. Scheduling**

The duty hours of the SRO are flexible and will be primarily coordinated with the school day and/or activities upon agreement with the School District. Generally, a "school day" means a day on which school is in session and general student attendance is required, including any make-up days that are scheduled because school was canceled for any reason. The SRO will make daily contact with the police department for the purpose of keeping abreast of incident reports and other City activities that may be of importance to the safety of students and School District staff. During non-school periods, the SRO's duties and schedule will be determined by the Chief of Police.

Unless an absence is caused by an emergency, the SRO at the assigned school(s) will provide reasonable notice to the Principal or Principal's designee if the SRO will be absent from the school property during the school day. The SRO shall be entitled to be absent from performing SRO duties for up to fifteen (15) school days per year for purposes of attending law enforcement training courses, conferences, meetings or vacations. The City shall advise the School District if an SRO is anticipated to be absent for more than two (2) consecutive days and the parties shall discuss what accommodations can be provided to account for the extended absence.

The duty hours of the TCAs will be primarily coordinated with the arrival and departure of students from school facilities during regular school days and upon agreement with the School District. The City shall be primarily responsible for scheduling the TCAs but the City will take all reasonable input from the School District.

## **9. Termination of this Agreement**

Either party may terminate this Agreement by providing written notice to the other party no less than six months prior to the effective termination date.

## **10. Temporary Emergency Reassignment**

The City reserves the right to remove an SRO from performance of its duties pursuant to this Agreement in the event of an emergency or extenuating circumstances that necessitate the SRO to perform other police activities for the City outside of school property. If, in the discretion of the Chief of Police, it becomes necessary to remove the SRO from the district, the Chief of Police will immediately inform the School District officials in advance of such action.

## **11. Security/Linking**

The SRO(s) office will be locked and secured by a key issued only to the SRO(s). The SRO(s) will be provided a suitable computer, monitor and printer and any other items or services necessary, at the expense of the School District, so that the SRO will have full access to the City email and network system and the School District's email and network system at all times the SRO(s) is working pursuant to this Agreement.

## **12. Indemnity and Hold Harmless**

- A. The City agrees to indemnify and save harmless the School District of and from any and all liability and expenses, including attorneys' fees, of any nature whatsoever (including any claim on account of any injuries, disease, or claimed injuries or diseases compensable under the Worker's Compensation Laws of the State of Minnesota) resulting or in any manner arising out of the use by the City of any property, structures, or equipment of the School District (whether improved, modified, altered, or developed by the School District or otherwise) or any activities sponsored by the City taking place on such property, structures or equipment.
- B. The School District agrees to indemnify and save harmless the City of and from any and all liability and expenses, including attorney's fees, of any nature whatsoever (including any claim on account of any injuries, diseases, or claimed injuries or diseases compensable under the Worker's Compensation Laws of the State of Minnesota) resulting or in any manner arising out of the use by the School District of any property, structures or equipment of the City (whether improved, modified, altered, or developed by the School District or otherwise) or any activities sponsored by the School district taking place on any such property, structures or equipment.

- C. The indemnity provisions of Subparagraph A shall not apply to any liability incurred by the School District as a result of any negligent, wrongful or tortuous acts of the School District, its officers, agents or employees.
- D. The indemnity provisions of Subparagraph B hereof shall not apply to any liability or expenses incurred by the City as a result of any negligent, wrongful or tortuous acts of the City, its officers, agents or employees.
- E. The parties agree to cooperate with one another in the defense of any claim, demand or rights of action within the terms of this Agreement.
- F. In no case shall either party's obligation to indemnify the other party exceed the statutory liability limit of the other party.

### **13. Amendments**

This Agreement contains the full understanding and agreement between the parties and may not be amended except in writing agreed to and executed by both parties. If any provision of this Agreement is found invalid by a court or agency, it shall not invalidate any remaining provisions.

### **14. Data Practices**

Sharing of data will be done only pursuant to the Minnesota Data Practices Act and the Family Educational Rights of Privacy Act. Any data shared between the two parties to this Agreement will be maintained in the accordance with state and federal law. The parties acknowledge that unless the School District is reporting a suspected crime or another statutory exception applies, the School District may not disclose private educational data to the SRO or TCA without the written consent of the student's parent or guardian (or the written consent of the student if the student is eighteen (18) years of age or older); a lawfully issued subpoena; or a court order. Nothing in this Agreement may be construed to modify the responsibilities of either party under the Minnesota Government Data Practices Act or the School District's responsibilities under the Family Educational Rights of Privacy Act. Because the City and the officer(s) are not employees of the School District, any violation of the state or federal law in this regard is the sole responsibility of the City and the officer and each agrees to hold the School District harmless if a claim or action arises because of the City's actions or omissions. The City shall provide reasonable data privacy training to all SROs.

### **15. Discrimination**

The City and School District agree not to discriminate in providing services under this Agreement on the basis of race, sex, creed, national origin, age, or religion. The parties agree not to discriminate as required by state and federal laws. In addition, the School District and the City each specifically agree not to discriminate unlawfully against any

student in any program, service, activity, or decision based on race, color, religion, age, sex, disability, marital status, sexual preference, gender identity, public assistance status, creed, or national origin.

#### **16. Interpretation**

This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that it may have been prepared by counsel for one of the parties, it being recognized that both the City and the School District have contributed substantially and materially to the preparation of this Agreement.

#### **17. Construction**

The headings of the sections and subsections of this Agreement are for convenience and reference only and do not form a part hereof; and in no way interpret or construe such sections and subsections. Wherever the context requires or permits, the singular shall include the plural, the plural shall include the singular and the masculine, feminine and neuter shall be freely interchangeable. It is agreed that nothing herein contained is intended or should be construed in any manner as creating or establishing the relationship as co-partners, joint venture, or joint enterprise between the parties hereto or as constituting either party as an agent, representative or employee of the other for any purpose or in any manner whatsoever.

#### **18. Parties in Interest**

This Agreement shall be binding upon and inure to the benefit of the parties' respective heirs, representatives, successors, and assigns. This Agreement is for the sole benefit of City and the School District (including a permitted assignee), and no third party is intended to be a beneficiary of or have the right to enforce this Agreement.

#### **19. Attorney's Fees**

In the event of litigation between the parties in connection with this Agreement, the prevailing party (i.e. the party whose position is substantially upheld by the court) shall be entitled to recover its reasonable attorneys' fees and costs from the non-prevailing party. The obligation in the immediately preceding sentence shall survive any termination of this Agreement or the closing.

#### **20. Definitions**

If any date herein set forth for the performance of any obligations by the parties or for the delivery of any instrument or notice as herein provided should be on a Saturday, Sunday or legal holiday, the compliance with such obligations or delivery shall be deemed acceptable on the next business day following such Saturday, Sunday or legal holiday. As used in this Section, the term "legal holiday" means any state or federal holiday for which financial institutions or post offices are generally closed in the State of Minnesota.

The term "including" shall mean including, as an example, without limiting the generality of the foregoing.

## **21. Counterparts**

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same document. A signature page to any counterpart may be detached from such counterpart without impairing the legal effect of the signatures thereon and thereafter attached to another counterpart identical thereto except having attached to it additional signature pages.

## **22. Governing Law**

This Agreement shall be construed as to both validity and performance and enforced in accordance with and governed by the laws of the State of Minnesota.

## **23. Headings**

The headings contained herein are for convenience of reference only and do not affect, define, describe or limit the scope or intent of this Agreement or any of its provisions.

## **24. Notices**

Notice to City provided for herein shall be sufficient if sent by the regular United States Mail, postage prepaid, addressed to City of Hastings, City Administrator, 101 East 4<sup>th</sup> Street, Hastings MN 55033. Notices sent to School District shall be sufficient if sent by the regular United States Mail, postage prepaid, addressed to ISD #200, Attention: Superintendent, 1000 West 11<sup>th</sup> Street, Hastings MN 55033. Either party may designate to each other in writing from time to time a different address for notice.

## **25. Dispute Resolution**

In the event of any dispute arising under this Agreement, the parties shall first engage in good faith discussions and negotiations to resolve the dispute. In the event that the dispute cannot be resolved by the parties, then the matter shall be subject to court action and jurisdiction in the District Court of Dakota County, Minnesota. In any dispute arising under this Agreement, the prevailing party will be entitled to an award against the non-prevailing party of all costs, disbursements, and reasonably attorneys' fees incurred in any action for damages, specific performance, or equitable relief.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the day and year first written above.

**City of Hastings**

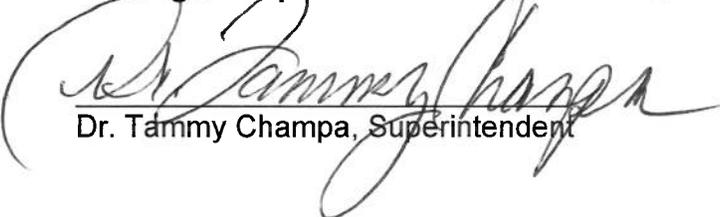
Mary D Fasbender  
Mary Fasbender, Mayor

September 3, 2024  
Date

Kelly Murtaugh  
Kelly Murtaugh, City Clerk

September 3, 2024  
Date

Hastings Independent School District No. 200



Dr. Tammy Champa, Superintendent

9/04/24  
Date

**EXHIBIT A**  
**SCHOOL RESOURCE OFFICER PROGRAM COSTS**

Personnel

**Costing based on the top annual patrol rates averaged throughout the life of the contract**

**SALARY AND BENEFITS**

<u>Description</u>	<u>Amounts</u>
Wages (top patrol & mid-range longevity)	\$113,080.73
Longevity	\$2,472.72
Medicare	\$1,639.67
Insurance	\$23,900.17
PERA	\$20,015.29
Work Comp	\$6,355.14
Long-term Disability	\$334.51
<hr/>	
<b>Program Total</b>	<b>\$167,793.23</b>
<b>City of Hastings Contribution (50%)</b>	<b>\$83,896.62</b>
<b>School District Contribution (50%)</b>	<b>\$83,896.61</b>
 School District Officer <b>Other</b> Billable Costs – Per Agreement	
40 hours OT – wage cost only	\$2,907.15
Equipment – Mileage	\$3,000.00
<hr/>	
<b>Other Billable Total</b>	<b>\$5,907.15</b>

The City of Hastings shall bill only for actual expenses as agreed upon in the contract.

Overtime

As requested by the School District and with the approval of the Chief of Police and/or his designee, the SRO may be authorized to work special events outside of the regular schedule to promote public safety and enhance security of students, staff, and visitors. In accordance with the current collective bargaining unit agreement, the SRO or other officers working these special events are entitled to overtime compensation. The multi-year average for special event overtime (homecoming, prom, school dances, certain athletic events, etc.) has averaged more than 80 hours with a time and one half converted value of 120 hours. Recognizing the joint nature of the SRO Program and the desire to provide the School District with a fixed cost of the SRO Program, the City shall invoice the School District for 40 hours of special event overtime at a time and one half pay rate.

### Training

Cost of in-service and professional development training shall be the responsibility of the City, unless it is specifically requested by the School District. The assigned SRO will be allowed by the School District to attend in-service and professional development training, as mandated to keep peace officer license current.

### Equipment

Reimbursement for emergency vehicle and equipment costs at \$250.00/month/\$3,000 per year to offset City cost of fuel, vehicle and equipment maintenance.

### Request for Additional Services

With ISD200 Superintendent approval, School District administrators and school administrators may request that the City assign one or more police officers to provide additional services, including, but not limited to, attendance at a school board meeting, an extracurricular activity, or a community function that is held in the evening that results in the police officer working more than forty (40) hours in a week. The City will make reasonable efforts to accommodate such request. When the City assigns a police officer to provide additional services, the School District will be responsible for paying the police officer's wages, including overtime pay and any other employment costs incurred, for the hours worked while providing such additional services. The City will submit an itemized invoice to the School District describing the additional services provided and the costs the City incurred in providing the additional services. Within thirty (30) calendar days after receipt of the invoice, the School District will pay the City for the amount of the additional services stated on the invoice. If the School District disputes the amount of an invoice, the School District will pay the undisputed amount within thirty (30) calendar days.

**EXHIBIT B**  
**SCHOOL RESOURCE OFFICER PROGRAM**  
**SRO DUTIES AND REQUIREMENTS**

The SRO reports to Hastings Police Administrative Sergeant and/or Divisional Lieutenant in collaboration with school administrators.

**Job Duties**

The SRO will work towards carrying out the mission of the Hastings Police Department (HPD) within the school community. The SRO will act in their capacity and authority as a Police Officer for the City of Hastings Police Department to provide a safe learning environment, to prevent crime, and to investigate and solve crimes.

**Additionally, the SRO will:**

Foster a positive school climate through relationship building and open communication.

Protect students, staff, and visitors to the school grounds from criminal activity.

Serve as a liaison from law enforcement to school officials.

Provide advice on safety drills.

Identify vulnerabilities in school facilities and safety protocols.

Educate and advise students and staff on law enforcement topics.

Enforce criminal laws.

Follow all policies and procedures of the Hastings Police Department (HPD).

Follow the HPD chain of command.

Work with the school administration and staff.

Work with building facilities personnel on issues related to building security.

Work with school staff in a fair and impartial manner to identify pre- delinquent youth (at risk) and will assist in targeting the appropriate resources necessary to prevent delinquent acts.

Not discipline students for infractions of school rules.

Serve as a conduit of information between students, staff, parents and Dakota

County Social Services, the City of Hastings, and all law enforcement, court, and non-governmental agencies.

Strive to develop and facilitate regular meetings of school staff, police, Dakota County Criminal Justice officials (probation, CAC, County Attorney), Dakota County Social Services officials and other staff deemed necessary to enrich the learning environment or increase the safety of the schools.

Work with School District personnel and Dakota County officials on truancy issues.

Complete appropriate police reports, according to City of Hastings Police Department policy.

Meet with parents and educators (staff) as necessary to facilitate conflict resolution within the school.

Be notified immediately by school administration personnel when crisis response has been activated by the school on any problem.

Monitor and develop a working knowledge of all students who are likely to cause problems or law violations within the school setting.

Intervene and take appropriate action within their authority as SRO when school crisis intervention is not successful.

Provide education programs as requested.

Provide school staff in-service education as may be requested.

Work at promoting positive image of ISO 200.

Meet regularly with other SROs in Dakota County.

### **Position Requirements**

The assigned officer will have at least 24 months of service to the Hastings Police Department or possess special skills/training related to working with juveniles.

The assigned officer will work a flexible schedule, but will generally be scheduled on school days beginning at 7:00 AM and ending at 3:00 PM.

Uniform and/or plain clothes, as authorized by the Chief of Police in consultation with School District administration.

Possess interest and willingness to continually work to improve knowledge related to juvenile justice issues.

Will be reassigned as needed by the Hastings Police Department when not serving in SRO function.

Will continue to attend POST courses as needed to maintain license (will notify school in advance of absence and coordinate emergency contact coverage with department supervisor).

Will respond to emergencies as needed outside of school.

Will maintain regular communication with school and Dakota County Communication Center.

Will work with staff at all ISD 200 schools.

**EXHIBIT C  
TRAFFIC CONTROL AGENT PROGRAM  
COSTS, DUTIES AND REQUIREMENTS**

**Costs**

TCAs shall be temporary, part-time employees of the City of Hastings entitled to an hourly wage of:

\$16.25 per session with a minimum payment of one hour per session. Effective August 1, 2024, and continuing for the 2024-25 and 2025-26 school years.

**Emergency School Closing**

In the event of a school closing called by the Superintendent, due to weather conditions or any other conditions, personnel who were scheduled to work will be paid.

As temporary part-time employees, TCAs shall not be entitled to other employment benefits, unless otherwise noted in MN Statute.

The City will be obligated to ensure Worker's Compensation insurance coverage for all TCAs, as well as, required tax, FICA, Medicare, and retirement withholdings as may be required by law.

The work schedule for TCAs shall be set by the School District.

The School District shall reimburse the City for fill costs incurred for the employment of all TCAs.

**Training and Equipment**

The City shall provide training to all TCAs sufficient for the TCAs to qualify as Hastings Police Reserve Officers. This shall include all necessary background checks, initial training and annual training and development. For the initial training and providing equipment to the TCAs, the School District shall pay to the City \$2,500.00 to reimburse the City for its cost of training and providing equipment as agreed upon during the annual program/contract review but will not exceed \$500.00 unless agreed upon by both parties.



# **KENNEDY ELEMENTARY PRIVACY RESTROOM RENOVATION**

ISD #200 | NOVEMBER 20, 2024

# SCHEDULE



**DESIGN** – OCTOBER 2024 THROUGH JANUARY 2025

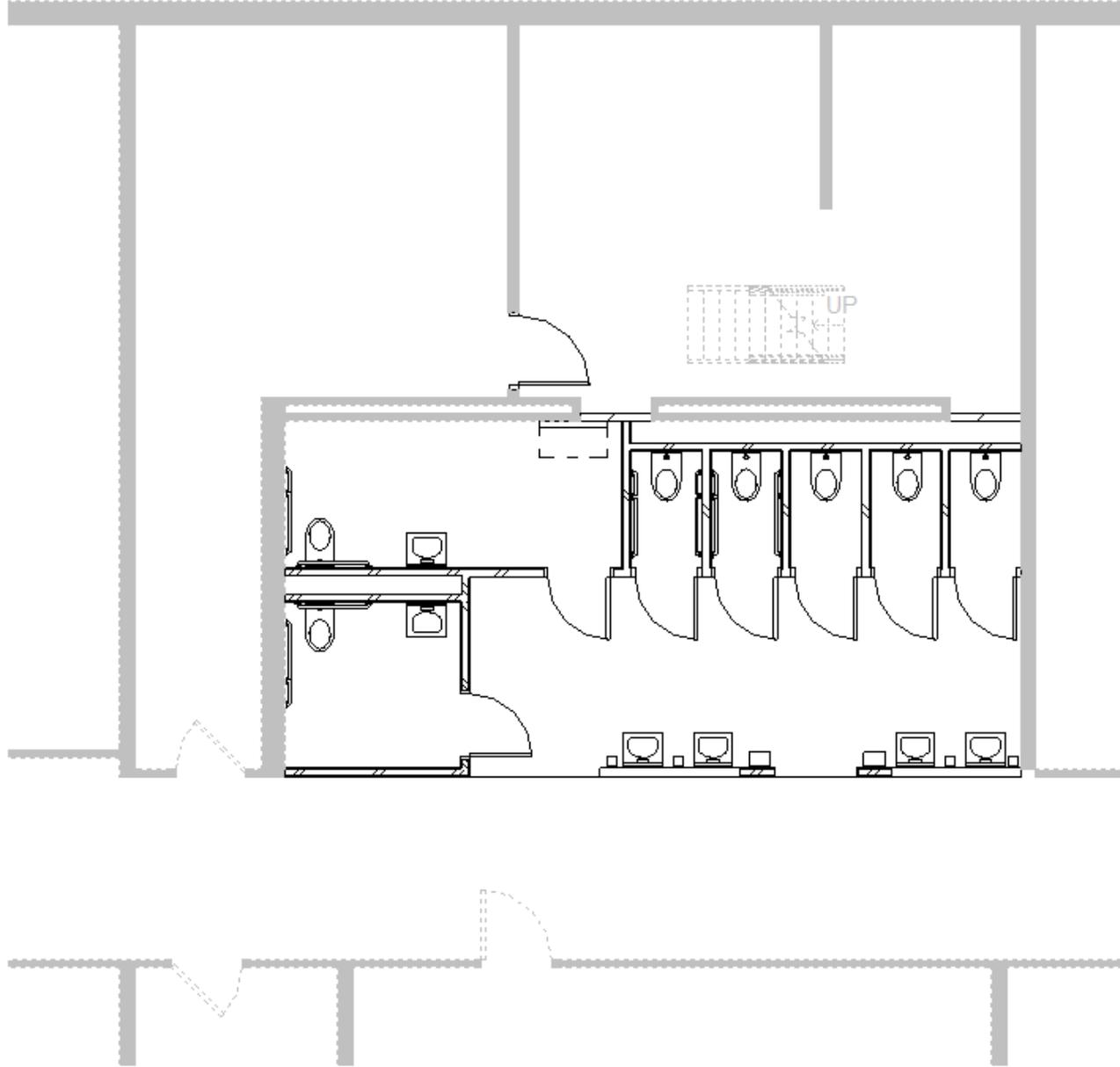
**BID** – MID FEBRUARY 2025

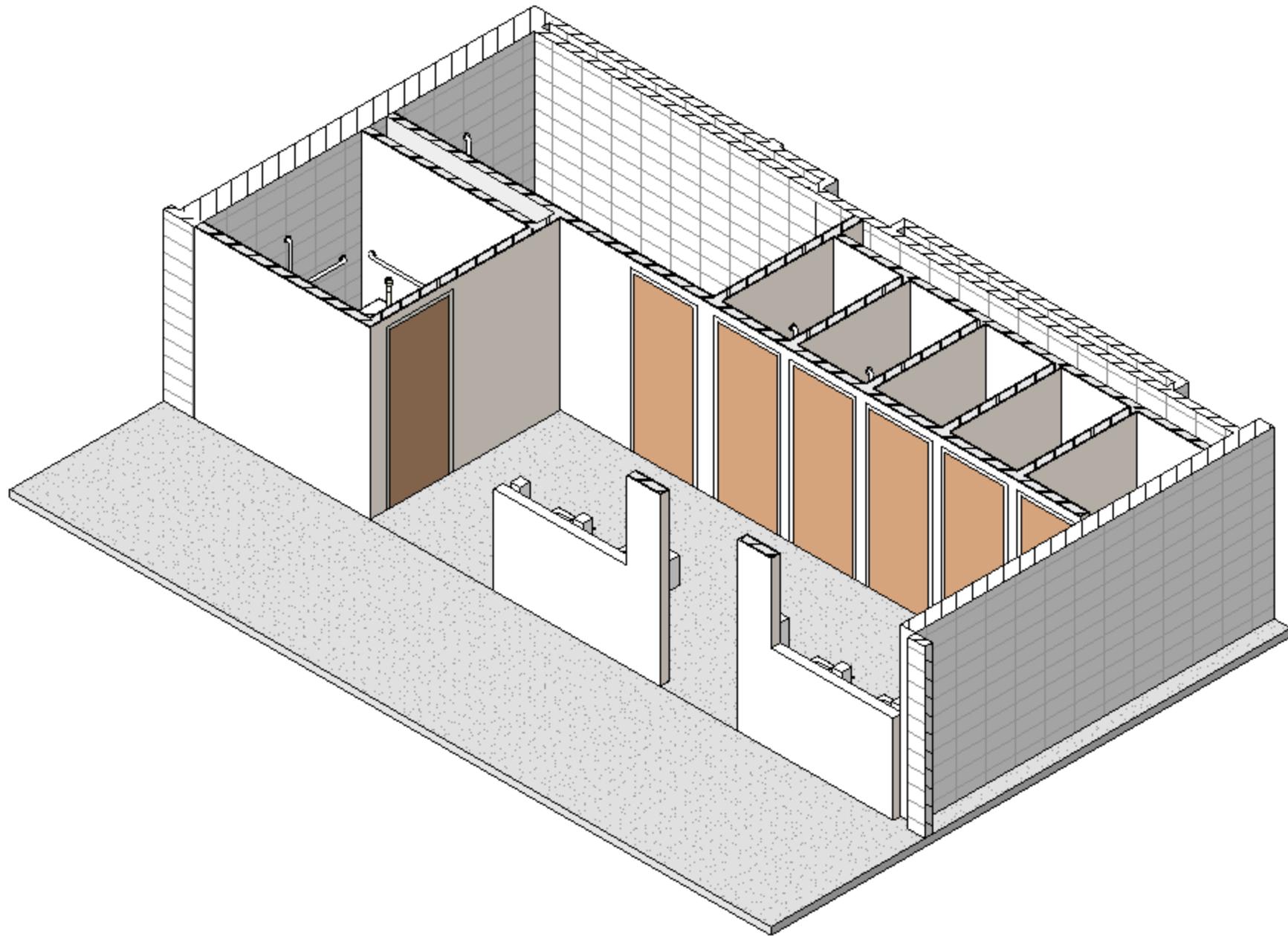
**CONSTRUCTION** – SUMMER 2025

# OVERALL PLAN



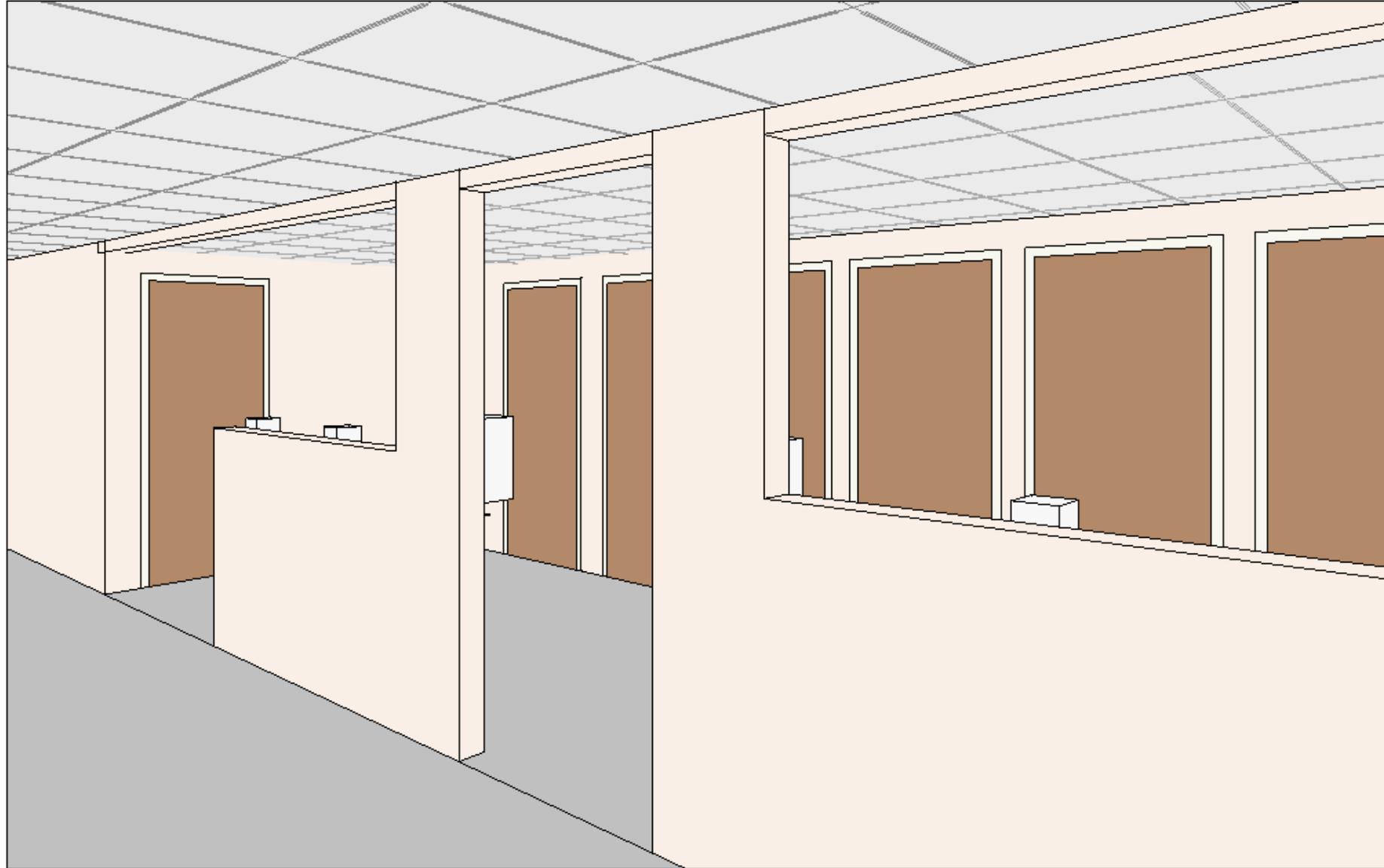
# PROPOSED LAYOUT





**AXON VIEW**





**3D VIEW**





# INDEPENDENT SCHOOL DISTRICT NO. 200

Audit Report for Year Ended June 30, 2024

# 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)



## MN LEGAL COMPLIANCE

- No noncompliance with Minnesota laws and regulations reported in the current year.

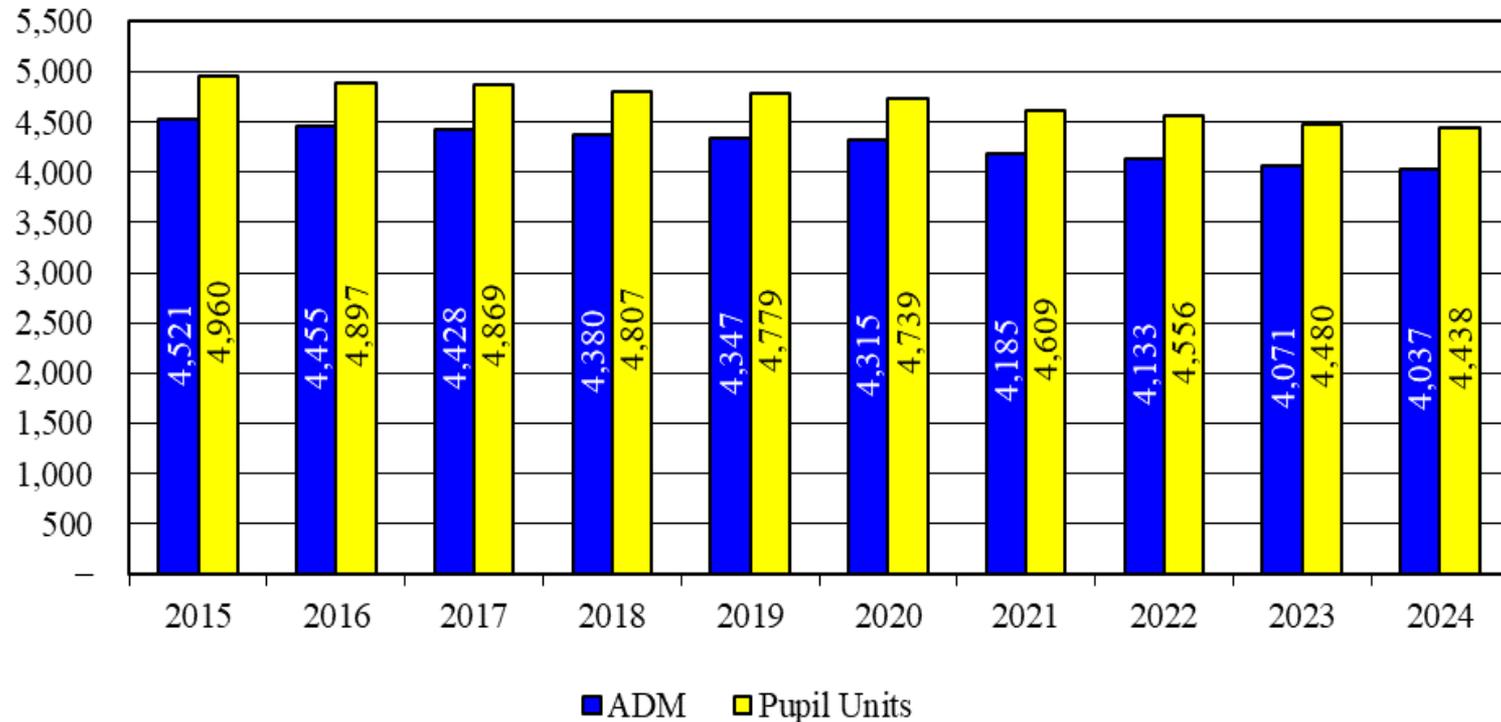
## SINGLE AUDIT of FEDERAL AWARDS

- Clean opinion on SEFA
- No material weaknesses or instances of noncompliance reported in the current year.

# ADJUSTED ADM PUPIL UNITS SERVED



Adjusted ADM and Pupil Units Served

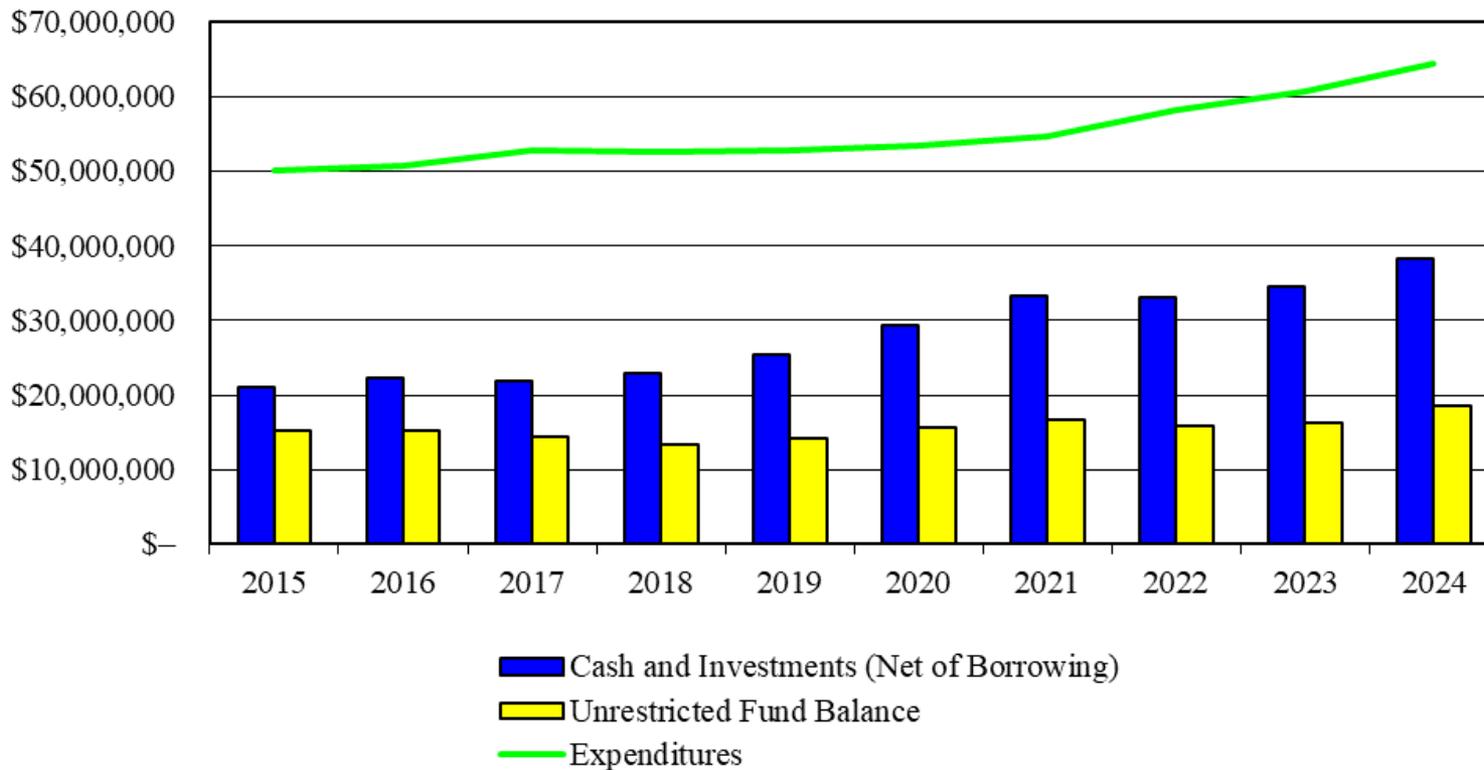


# GENERAL FUND

## FINANCIAL POSITION – TREND ANALYSIS



General Fund Financial Position  
Year Ended June 30,



# GENERAL FUND

## FINANCIAL POSITION – TREND ANALYSIS

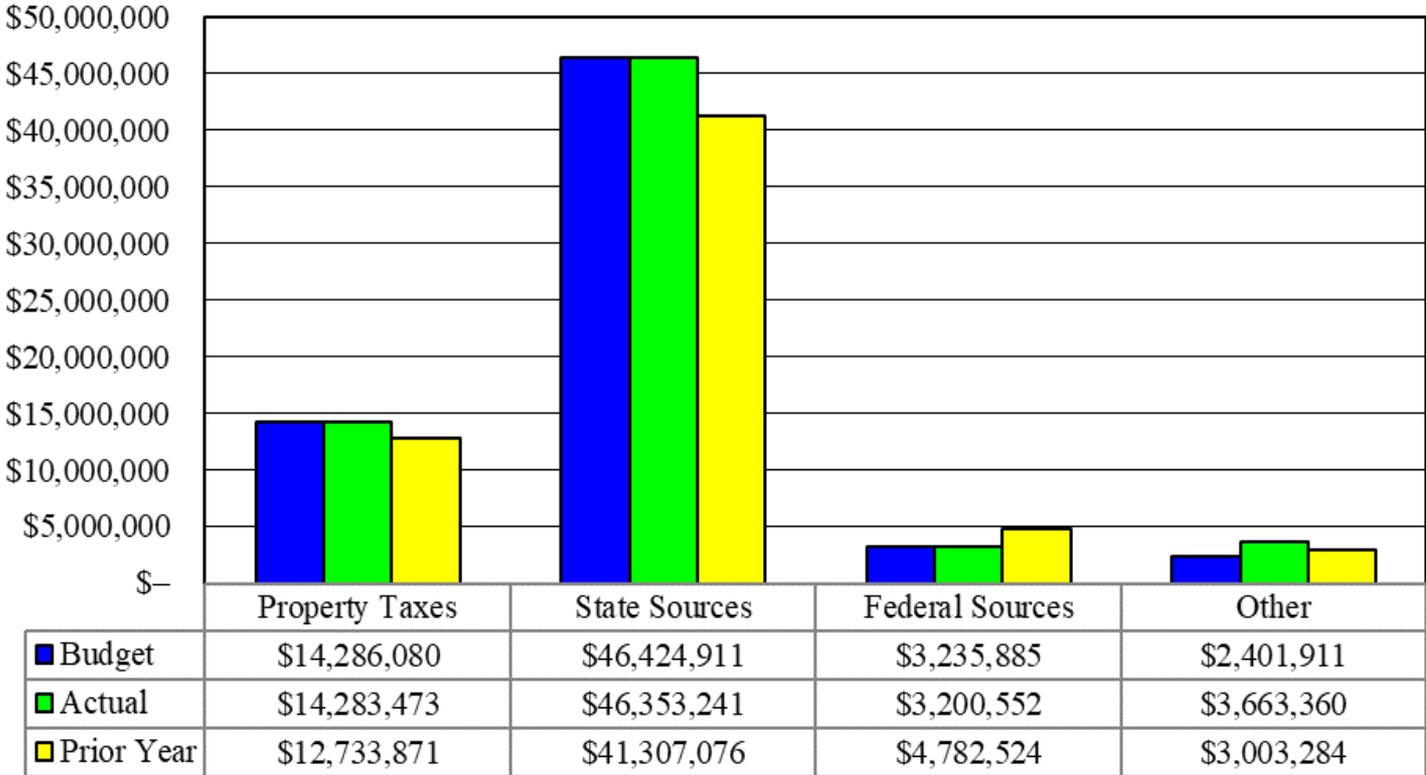
	June 30,				
	2020	2021	2022	2023	2024
Nonspendable fund balances	\$ 301,600	\$ 292,173	\$ 397,393	\$ 206,575	\$ 1,228,417
Restricted fund balances (1)	9,002,015	10,687,757	11,083,194	12,711,434	12,752,977
Unrestricted fund balances					
Committed	1,244,339	1,265,718	1,081,414	1,015,688	997,510
Assigned	480,678	646,102	1,004,882	46,643	1,636,865
Unassigned	13,894,381	14,712,397	13,758,301	15,249,045	15,906,814
<b>Total fund balances</b>	<b>\$ 24,923,013</b>	<b>\$ 27,604,147</b>	<b>\$ 27,325,184</b>	<b>\$ 29,229,385</b>	<b>\$ 32,522,583</b>
Unrestricted fund balances as a percentage of total expenditures	<u>29.2%</u>	<u>30.4%</u>	<u>27.2%</u>	<u>26.9%</u>	<u>28.8%</u>
Unassigned fund balances as a percentage of total expenditures	<u>26.0%</u>	<u>26.9%</u>	<u>23.6%</u>	<u>25.2%</u>	<u>24.7%</u>

(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.

# GENERAL FUND REVENUE



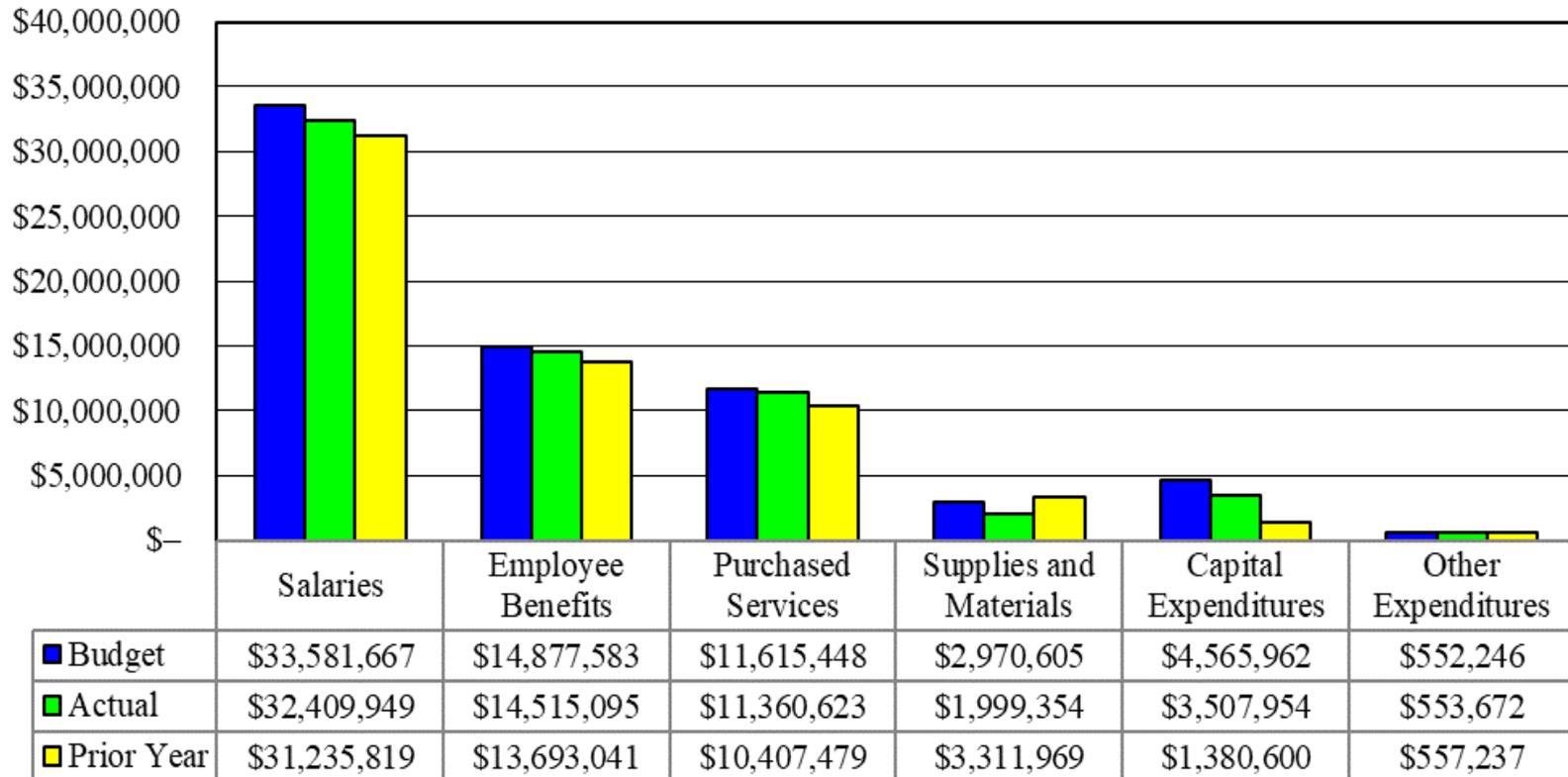
General Fund Revenue



# GENERAL FUND EXPENDITURES



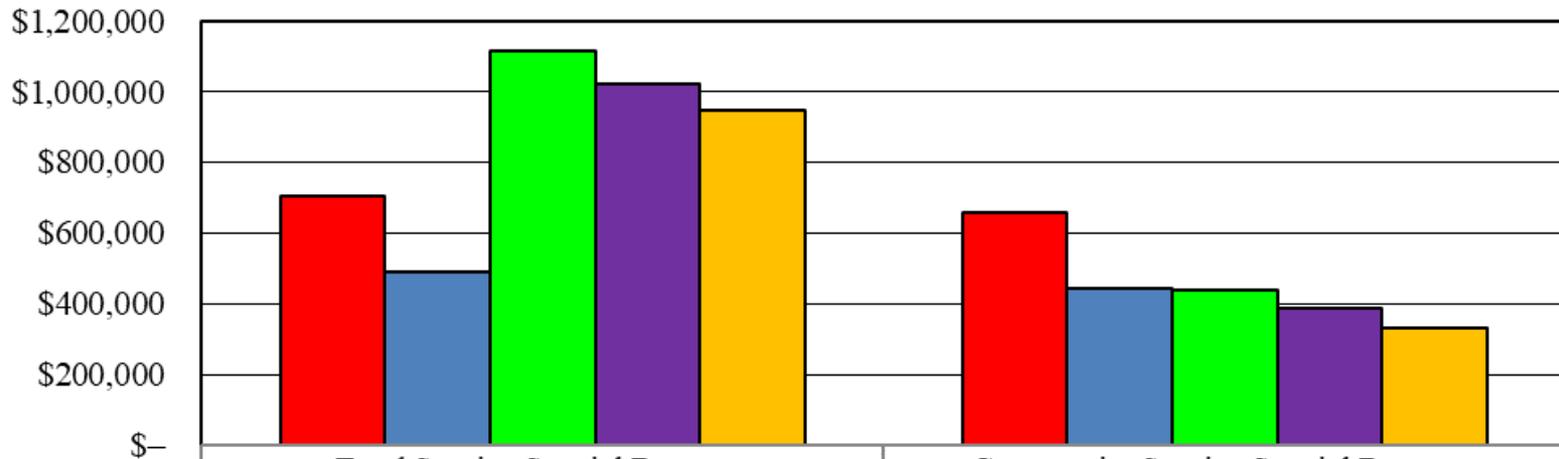
General Fund Expenditures



# OTHER GOVERNMENTAL FUNDS



Other Operating Funds  
Total Fund Balances



	Food Service Special Revenue	Community Service Special Revenue
■ 2020	\$706,740	\$658,953
■ 2021	\$490,750	\$441,430
■ 2022	\$1,114,823	\$440,759
■ 2023	\$1,022,386	\$388,175
■ 2024	\$945,365	\$331,936

# INTERNAL SERVICE FUNDS

## SUMMARY CHANGES IN NET POSITION

	June 30,		
	2022	2023	2024
Operating revenue			
Charges for services	\$ 9,075,293	\$ 8,926,942	\$ 9,775,243
Operating expenses			
Health benefit claims	9,094,925	8,632,845	9,500,895
Dental benefit claims	616,459	599,832	649,927
Total operating expenses	<u>9,711,384</u>	<u>9,232,677</u>	<u>10,150,822</u>
Operating income (loss)	(636,091)	(305,735)	(375,579)
Nonoperating revenue			
Investment earnings	<u>13,743</u>	<u>200,838</u>	<u>310,502</u>
Change in net position	(622,348)	(104,897)	(65,077)
Net position			
Beginning of year	<u>6,331,218</u>	<u>5,708,870</u>	<u>5,603,973</u>
End of year	<u>\$ 5,708,870</u>	<u>\$ 5,603,973</u>	<u>\$ 5,538,896</u>

# DISTRICT-WIDE

## STATEMENT OF NET POSITION

	June 30,		Change
	<u>2024</u>	<u>2023</u>	
<b>Net position – governmental activities</b>			
Total fund balances – governmental funds	\$ 53,029,633	\$ 50,611,147	\$ 2,418,486
Total capital assets, net of depreciation	90,361,067	89,950,851	410,216
Bonds payable (including premium/discount)	(73,122,138)	(74,721,506)	1,599,368
Pension adjustments	(32,728,485)	(36,410,509)	3,682,024
OPEB adjustments	(2,089,612)	(2,497,104)	407,492
Other adjustments	4,749,819	4,802,247	(52,428)
	<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>	<u>\$ 8,465,158</u>
<b>Net position</b>			
Net investment in capital assets	\$ 19,805,036	\$ 20,096,870	\$ (291,834)
Restricted	30,492,504	29,100,419	1,392,085
Unrestricted	<u>(10,097,256)</u>	<u>(17,462,163)</u>	<u>7,364,907</u>
	<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>	<u>\$ 8,465,158</u>

Management Report

for

Independent School District No. 200  
Hastings, Minnesota

June 30, 2024

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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

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, 2024. We have organized this report into the following sections:

- Audit Summary
- Financial Trends in Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P.A.*

Minneapolis, Minnesota  
November 12, 2024

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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, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

### **PLANNED SCOPE AND TIMING OF THE AUDIT**

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

### **AUDIT OPINIONS AND FINDINGS**

Based on our audit of the District's basic financial statements for the year ended June 30, 2024:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of new Governmental Accounting Standards Board (GASB) authoritative literature which changed the requirements for accounting for groups of similar capital assets this year. Our opinion was not modified with respect to this matter.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls, which protect the District's funds from such things as fraud and accounting errors need to be continually reviewed by your management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

## **SIGNIFICANT ACCOUNTING POLICIES**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2024. However, the District implemented the following GASB guidance change during the year:

As described in Note 1 of the notes to basic financial statements, the District implemented new GASB guidance related to capital assets during the fiscal year ended June 30, 2024. This new guidance requires governments to capitalize groups of similar assets if significant, even when individually they are below the government's capitalization threshold. This change resulted in a restatement, which increased beginning net position in the government-wide Statement of Activities by \$1,013,334 in the current year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

## **ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the Minnesota Department of Education (MDE). Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in 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/amortization of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above and on the previous page in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **CORRECTED AND UNCORRECTED MISSTATEMENTS**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management 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 November 12, 2024.

#### **MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **OTHER AUDIT FINDINGS OR ISSUES**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **OTHER MATTERS**

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, Schedule of Expenditures of Federal Awards, and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table accompanying the financial statements, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other district information, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides some state-wide funding and financial trends in public education in Minnesota.

### BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The Legislature approved per pupil increases of \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts.

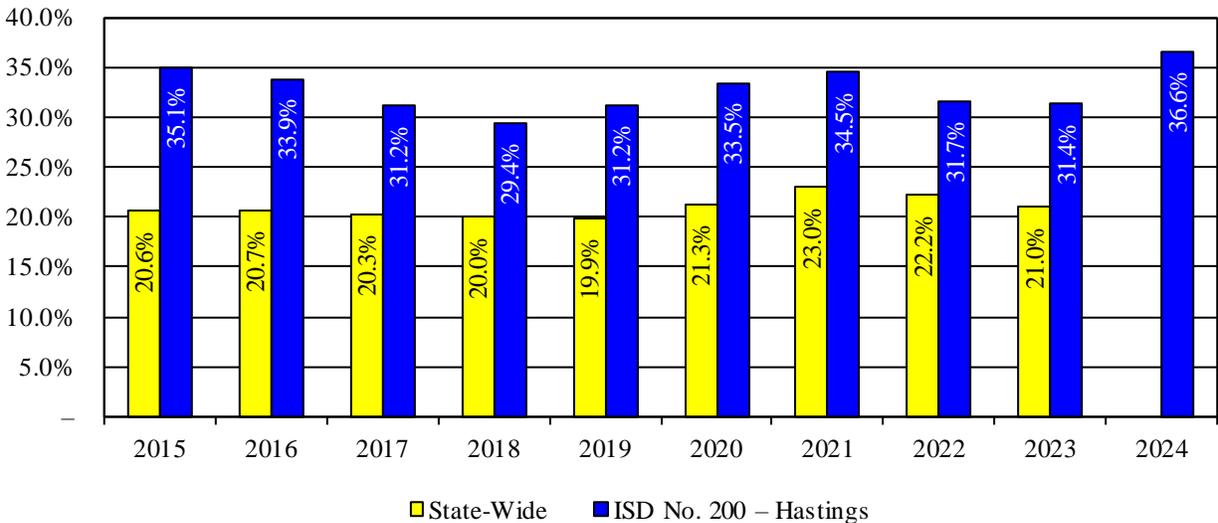
Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

## STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance  
as a Percentage of Operating Expenditures



Note: State-wide information is not available for fiscal 2024.

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 has been relatively stable over the last decade, ranging from 20.6 percent at the end of fiscal 2015 to 21.0 percent at the end of fiscal 2023, with a slight uptick during the fiscal years impacted by the COVID-19 pandemic.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 36.6 percent at the end of the current year, as compared to 31.4 percent at June 30, 2023.

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.

## GOVERNMENTAL FUNDS REVENUE

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.

<b>Governmental Funds Revenue per Student (ADM) Served</b>							
	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2022	2023	2022	2023	2022	2023	2024
General Fund							
Property taxes	\$ 2,645	\$ 2,760	\$ 3,506	\$ 3,704	\$ 3,111	\$ 3,112	\$ 3,523
Other local sources	571	742	446	595	461	734	904
State	10,504	10,771	10,536	10,792	9,659	10,095	11,434
Federal	1,335	1,344	1,397	1,441	712	1,169	789
Total General Fund	<u>15,055</u>	<u>15,617</u>	<u>15,885</u>	<u>16,532</u>	<u>13,943</u>	<u>15,110</u>	<u>16,650</u>
Special revenue funds							
Food Service	803	676	770	649	790	638	796
Community Service	731	795	836	919	567	594	693
Debt Service Fund	<u>1,508</u>	<u>1,579</u>	<u>1,537</u>	<u>1,595</u>	<u>1,215</u>	<u>1,331</u>	<u>1,320</u>
Total revenue	<u>\$ 18,097</u>	<u>\$ 18,667</u>	<u>\$ 19,028</u>	<u>\$ 19,695</u>	<u>\$ 16,515</u>	<u>\$ 17,673</u>	<u>\$ 19,459</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>4,156</u>	<u>4,092</u>	<u>4,054</u>
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 and on the following page is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The mix of local and state revenues vary from year-to-year primarily based on funding formulas and the state's financial condition. The mix of revenue components from district to district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

The District earned \$78,886,932 in the governmental funds reflected above in fiscal 2024, an increase of \$6,573,148 (9.1 percent) from the prior year. Total revenue per ADM served increased by \$1,786 (10.1 percent) per student. The increase was spread across most sources presented in the above table. Property taxes were up as approved through the annual tax levy process. Other local sources increased over the prior year, largely due to more investment earnings. State sources were up with growth in the basic formula allowance, along with added funding for basic skills and special education programming. Federal revenues in the General Fund were down with the final spending and the end of several COVID-19 pandemic-related entitlements. Food service revenues were up with state legislative changes effective in the current year to provide free meals for all students. Increased programming and participation contributed to the additional funding in the Community Service Special Revenue Fund. Debt Service Fund revenue per capita was down in the current year, due to a decrease in property taxes to support debt service.

## GOVERNMENTAL FUNDS EXPENDITURES

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.

<b>Governmental Funds Expenditures per Student (ADM) Served</b>							
	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2022	2023	2022	2023	2022	2023	2024
<b>General Fund</b>							
Administration and district support	\$ 1,249	\$ 1,300	\$ 1,300	\$ 1,320	\$ 1,011	\$ 1,127	\$ 1,136
Elementary and secondary							
regular instruction	6,494	6,646	6,838	7,019	6,270	6,404	6,662
Vocational education instruction	210	224	191	198	151	218	220
Special education instruction	2,724	2,892	2,883	3,059	2,548	2,612	2,900
Instructional support services	816	861	939	1,030	658	678	707
Pupil support services	1,429	1,553	1,558	1,712	1,677	2,111	2,061
Sites and buildings and other	1,113	1,201	1,076	1,171	1,254	1,318	1,321
Total General Fund – noncapital	14,035	14,677	14,785	15,509	13,569	14,468	15,007
General Fund capital expenditures	876	960	897	959	450	337	865
Total General Fund	14,911	15,637	15,682	16,468	14,019	14,805	15,872
<b>Special revenue funds</b>							
Food Service	670	706	659	693	640	661	815
Community Service	689	763	774	865	567	606	707
Debt Service Fund	1,599	1,626	1,561	1,652	932	946	955
Total expenditures	<u>\$ 17,869</u>	<u>\$ 18,732</u>	<u>\$ 18,676</u>	<u>\$ 19,678</u>	<u>\$ 16,158</u>	<u>\$ 17,018</u>	<u>\$ 18,349</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>4,156</u>	<u>4,092</u>	<u>4,054</u>
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 \$74,388,020 in the governmental funds, reflected above in fiscal 2024, an increase of \$4,744,740 (6.8 percent) over the prior year. On a per student basis, this represents an increase of \$1,331. General Fund expenditures increased by \$1,067 per student. Spending was up in nearly every category presented in the above table, with the largest increases in elementary and secondary regular instruction (\$258 per student), special education instruction (\$288 per student), and capital expenditures (\$528 per student). Spending was up as planned in the budget with inflationary increases, additional needs for contracted services, more spending for long-term facilities maintenance, and more program participation in special revenue funds. Debt service increased as anticipated in approved debt financing plans.

### SUMMARY

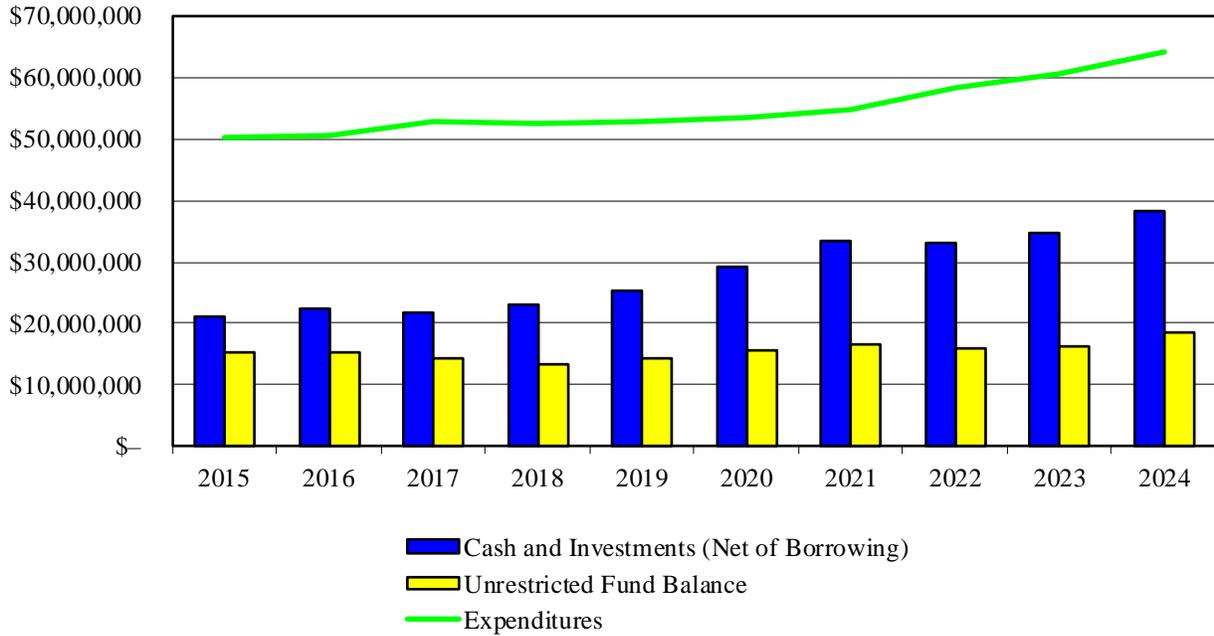
District school boards and administrators continue to face significant financial challenges as they strive to provide a safe and effective learning environment for their students. Factors such as the sunset of large pandemic-related federal funding programs, state legislative funding changes and mandates, shifting student populations, tight labor markets, heightened safety concerns, increasing transportation costs, and other inflationary pressures continue to make it difficult to allocate limited resources amongst many competing demands.

## 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.

General Fund Financial Position  
Year Ended June 30,



The District ended fiscal year 2024 with a General Fund cash and investments balance of \$38,322,519 (net of borrowing and interfund receivables and payables), an increase of \$3,725,811 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled \$18,541,189, an increase of \$2,229,813. Total fund balance of the General Fund increased by \$3,293,198, compared to a decrease of \$1,814,724 approved in the final budget.

## GENERAL FUND COMPONENTS OF FUND BALANCE

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

	June 30,				
	2020	2021	2022	2023	2024
Nonspendable fund balances	\$ 301,600	\$ 292,173	\$ 397,393	\$ 206,575	\$ 1,228,417
Restricted fund balances (1)	9,002,015	10,687,757	11,083,194	12,711,434	12,752,977
Unrestricted fund balances					
Committed	1,244,339	1,265,718	1,081,414	1,015,688	997,510
Assigned	480,678	646,102	1,004,882	46,643	1,636,865
Unassigned	13,894,381	14,712,397	13,758,301	15,249,045	15,906,814
Total fund balances	<u>\$ 24,923,013</u>	<u>\$ 27,604,147</u>	<u>\$ 27,325,184</u>	<u>\$ 29,229,385</u>	<u>\$ 32,522,583</u>
Unrestricted fund balances as a percentage of total expenditures	<u>29.2%</u>	<u>30.4%</u>	<u>27.2%</u>	<u>26.9%</u>	<u>28.8%</u>
Unassigned fund balances as a percentage of total expenditures	<u>26.0%</u>	<u>26.9%</u>	<u>23.6%</u>	<u>25.2%</u>	<u>24.7%</u>
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.					

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

The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

### Minimum Fund Balance Policy

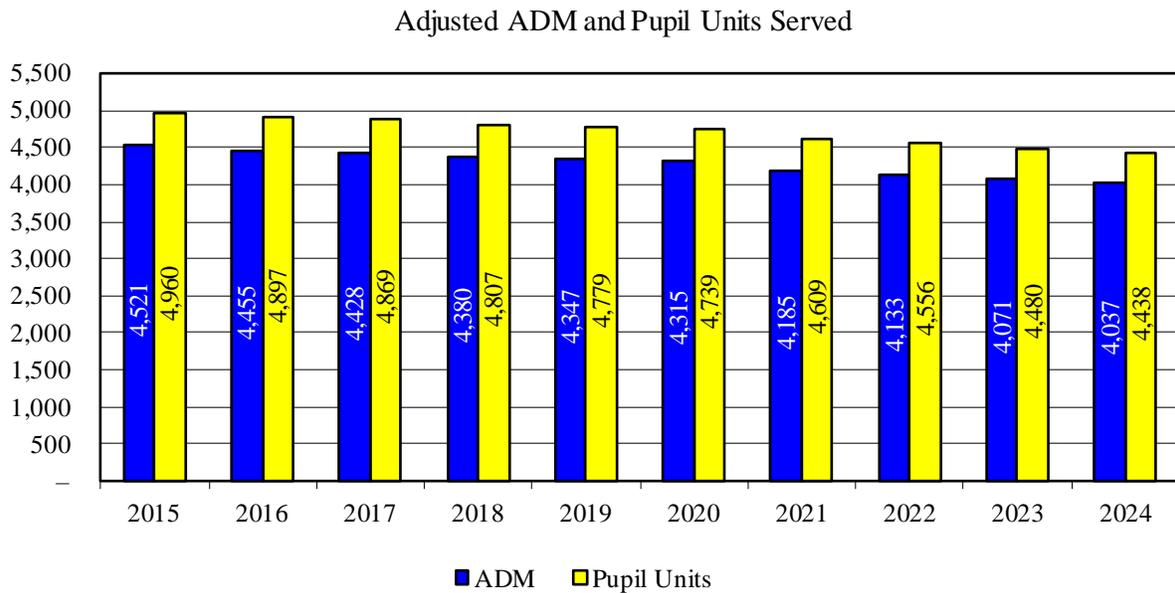
The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund. The policy establishes that the District will strive to maintain a minimum unassigned General Fund balance of two months of operating expenditures.

At June 30, 2024, unassigned fund balance of the General Fund was 24.7 percent of the fiscal 2024 General Fund expenditures, or nearly 13 weeks of operations assuming level spending throughout the year.

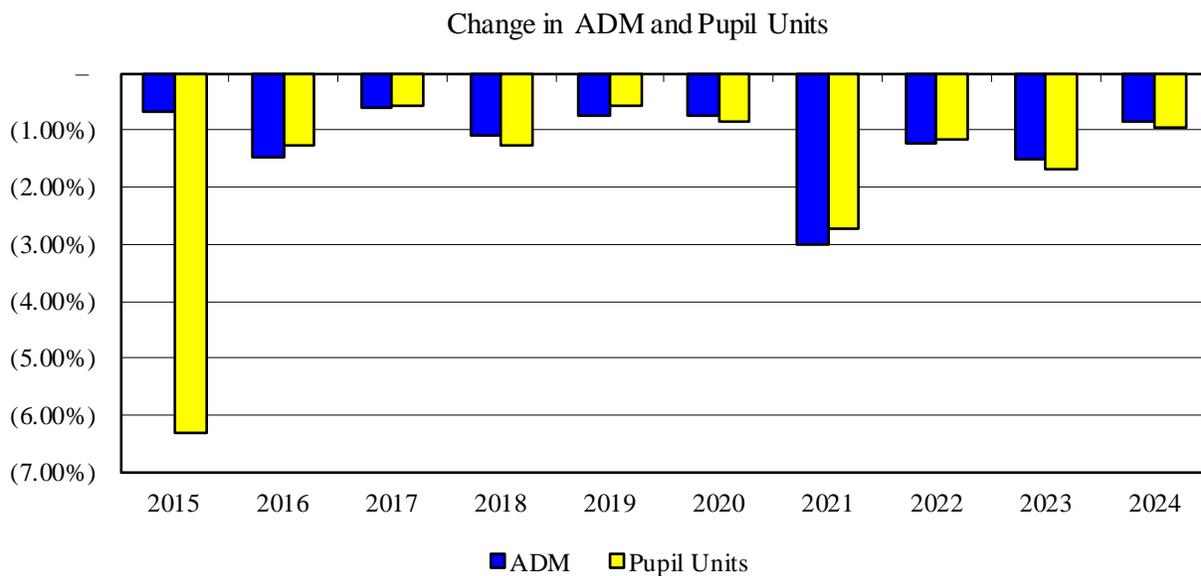
At June 30, 2024, unrestricted fund balances in the General Fund represented 28.8 percent of annual expenditures, or about 15 weeks of operations assuming level spending throughout the year.

## 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:



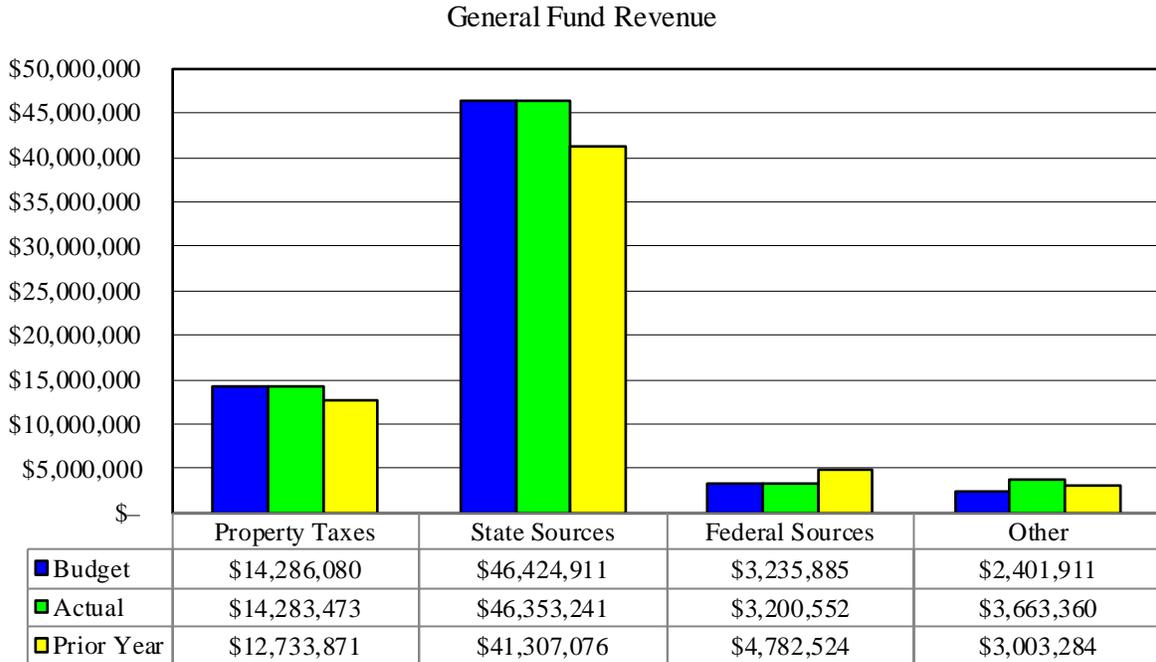
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

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 4,037 in 2024, a decrease of 34 ADM, or 0.8 percent, from the prior year. The number of pupil units served by the District for fiscal 2024 was 4,438, a decrease of 42 (0.9 percent) from the prior year.

## GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2024:



Total General Fund revenues were \$67,500,626 for the year ended June 30, 2024, which was \$1,151,839 (1.7 percent) over the final budget and \$5,673,871 (9.2 percent) more than the prior year.

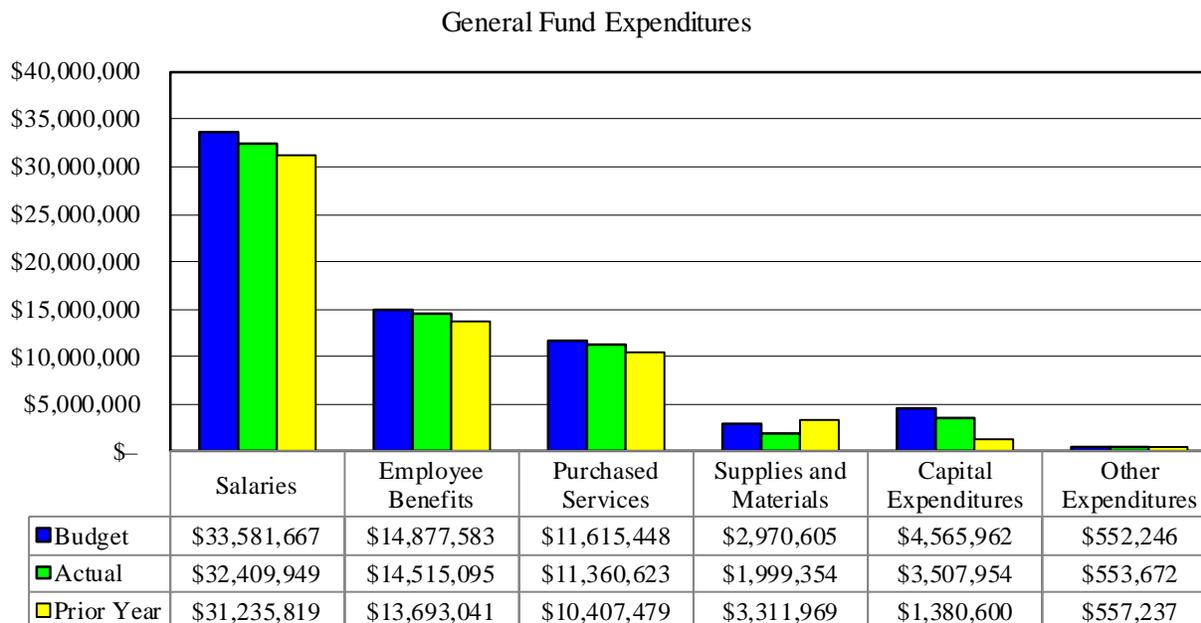
Revenues were \$1,261,449 over budget in other local sources as presented in the above table, largely due to improved investment earnings and conservative budgeting for this source. Remaining sources were all close to amounts anticipated in the budget.

Property taxes were more than prior year as planned in the budget and as approved through the annual levy process. State sources were up due to funding improvements in basic skills, general education, and special education funding formulas. New categorical funding sources approved in legislation also contributed to the increase in state revenue. Federal revenues were down as anticipated in the budget with the final spending and the end of several COVID-19 pandemic-related entitlements. Other local sources were up compared to the prior year with the increase in investment earnings.

The graph above reflects the concentration of state sources (68.7 percent) followed by property taxes (21.2 percent) recognized to finance General Fund operations.

## GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2024:



Total General Fund expenditures were \$64,346,647 for the year ended June 30, 2024, which was \$3,816,864 (5.6 percent) under the final budget and \$3,760,502 (6.2 percent) higher than the prior year.

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

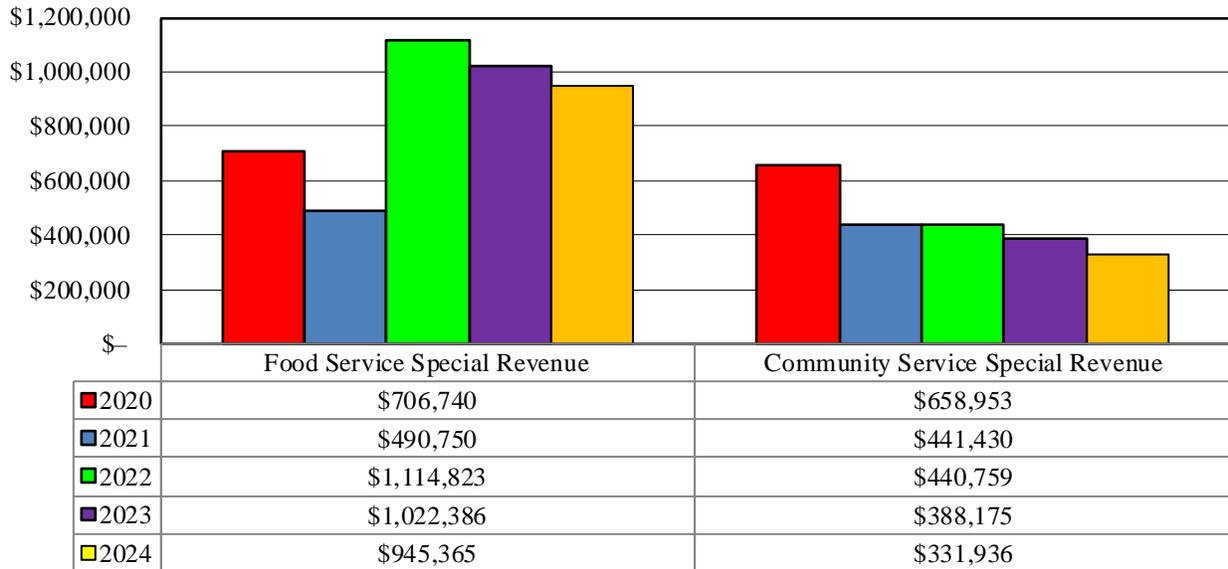
Salaries and employee benefits, which account for 72.9 percent of General Fund spending, were \$1,996,184 (4.4 percent) over the prior year and \$1,534,206 (3.2 percent) under budget. Open positions in several programs contributed to the budgetary savings. Natural increases approved through contract negotiations accounted for the change in spending over the prior year, but was less than expected due to unfilled positions.

Purchased services were under budget largely in instruction support services, but over the prior year for more spending in pupil support services for transportation costs. Supplies and materials were under budget and less than the prior year, due to the timing of purchases for textbook and workbooks reported in elementary and secondary regular instruction. Capital expenditures increased from the prior year, but were less than anticipated, largely seen in the sites and buildings program. Spending for capital fluctuates from year-to-year and to budget based on approved projects and timing of completion as intended with the District's long-term facilities maintenance plan. The remaining spending for other expenditures remained similar to the prior year and ended close to budget.

**OTHER FUNDS OF THE DISTRICT**

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.

Other Operating Funds  
Total Fund Balances



**Food Service Special Revenue Fund**

The District’s Food Service Special Revenue Fund ended fiscal 2024 with a fund balance decrease of \$77,021, compared to a budgeted reduction of \$292,917. Actual revenues were below projected amounts by \$177,624, and actual expenditures were less than budget by \$393,520. Participation was less than anticipated. The Food Service Special Revenue Fund had a year-end fund balance of \$945,365, representing 28.6 percent of annual expenditures totaling \$3,303,245.

This operation has maintained a healthy fund balance for several years and has also been able to assist in funding a portion of several capital improvements to food service facilities in recent years. The District should continue reviewing upcoming capital needs of the operation and incorporate that information in establishing an optimal level of fund balance that is also within state and federal fund balance limits.

**Community Service Special Revenue Fund**

The District’s Community Service Special Revenue Fund ended fiscal 2024 with a fund balance decrease of \$56,239, compared to a budgeted spend down of \$129,563. Actual revenues were more than projected amounts by \$90,353, while actual expenditures were over budget by \$17,029. Program participation surpassed anticipated levels causing revenues and expenditures to exceed budget. The Community Service Special Revenue Fund had a year-end fund balance of \$331,936, representing 11.6 percent of annual expenditures totaling \$2,866,378.

The Community Service Special Revenue Fund, like the Food Service Special Revenue Fund, needs to be self-sustaining. In addition to cost controls, financial analysis of the costs of providing programs, including overhead, is important. Fees and tuition charges should be sufficient to cover these costs, as well as potential funding shortfalls from state, federal, or property tax sources.

## Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of \$2,219,645, compared to a decrease of \$4,869,085 anticipated in the budget. Capital outlay expenditures were less than budget, due to timing delays of projects. At year-end, \$2,649,440 of fund balance remains restricted for capital projects.

## Debt Service Fund

Total fund balance in the Debt Service Fund increased by \$1,478,193 in the current year, which was \$114,557 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 \$16,580,309 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,		
	2022	2023	2024
Operating revenue			
Charges for services	\$ 9,075,293	\$ 8,926,942	\$ 9,775,243
Operating expenses			
Health benefit claims	9,094,925	8,632,845	9,500,895
Dental benefit claims	616,459	599,832	649,927
Total operating expenses	<u>9,711,384</u>	<u>9,232,677</u>	<u>10,150,822</u>
Operating income (loss)	(636,091)	(305,735)	(375,579)
Nonoperating revenue			
Investment earnings	<u>13,743</u>	<u>200,838</u>	<u>310,502</u>
Change in net position	(622,348)	(104,897)	(65,077)
Net position			
Beginning of year	<u>6,331,218</u>	<u>5,708,870</u>	<u>5,603,973</u>
End of year	<u>\$ 5,708,870</u>	<u>\$ 5,603,973</u>	<u>\$ 5,538,896</u>

## 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 \$6,358,035 is available for future OPEB payments. The most recent actuarial study for OPEB obligations was completed with a measurement date as of June 30, 2024. As of that date, the District had an estimated total OPEB liability of \$6,981,178.

## 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,		Change
	2024	2023	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 53,029,633	\$ 50,611,147	\$ 2,418,486
Total capital assets, net of depreciation	90,361,067	89,950,851	410,216
Bonds payable (including premium/discount)	(73,122,138)	(74,721,506)	1,599,368
Pension adjustments	(32,728,485)	(36,410,509)	3,682,024
OPEB adjustments	(2,089,612)	(2,497,104)	407,492
Other adjustments	4,749,819	4,802,247	(52,428)
	<u>4,749,819</u>	<u>4,802,247</u>	<u>(52,428)</u>
Total net position – governmental activities	<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>	<u>\$ 8,465,158</u>
Net position			
Net investment in capital assets	\$ 19,805,036	\$ 20,096,870	\$ (291,834)
Restricted	30,492,504	29,100,419	1,392,085
Unrestricted	(10,097,256)	(17,462,163)	7,364,907
	<u>(10,097,256)</u>	<u>(17,462,163)</u>	<u>7,364,907</u>
Total net position	<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>	<u>\$ 8,465,158</u>

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 \$8,465,158 during fiscal 2024. The District's net investment in capital assets decreased by \$291,834. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

Restricted net position increased, with the largest increase in amounts restricted for debt service and in state funding and other purposes. The change in unrestricted net position includes changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The financial operations of the General Fund, as previously discussed, also contributed to the change in unrestricted net position.

## ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

### **GASB STATEMENT NO. 101, *COMPENSATED ABSENCES***

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

### **GASB STATEMENT NO. 102, *CERTAIN RISK DISCLOSURES***

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This new guidance defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosures should include actions by the government to mitigate the risk. The requirements of this statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided.

The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

### **GASB STATEMENT NO. 103, *FINANCIAL REPORTING MODEL IMPROVEMENTS***

This statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

- Management's discussion and analysis
- Unusual or infrequent items
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
- Information about major component units in basic financial statements
- Budgetary comparison information
- Financial trends information in the statistical section

The objective of this statement is to improve key components of the financial reporting model to enhance its quality and effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.



BRIDGE TO SUCCESS

# Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200  
1000 11<sup>TH</sup> STREET WEST  
HASTINGS, MN 55033-2597  
Phone (651) 480-7000  
Fax (651) 480-7004

---

Corrective Action Plans and  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2024

**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, 2023.

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**Independent School District No. 200**  
**Hastings, Minnesota**

Annual Financial Report  
for the  
Year Ended June 30, 2024



INDEPENDENT SCHOOL DISTRICT NO. 200  
HASTINGS, MINNESOTA

Financial Statements and  
Supplementary Information

Year Ended  
June 30, 2024

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INDEPENDENT SCHOOL DISTRICT NO. 200

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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, 2024

**SCHOOL BOARD**

	<u>Board Position</u>
Carrie Tate	Chairperson
Jessica Dressely	Vice Chairperson
Melissa Millner	Clerk
Mark Zuzek	Treasurer
Philip Biermaier	Director
Matt Bruns	Director
Jenny Wiederholt-Pine	Director

**ADMINISTRATION**

Tammy Champa	Superintendent
Jennifer Seubert	Director of Finance and Operations
Cathy Moen	Director of Human Resources
Jill Petersen	Director of Special Services
Kari Gorr	Director of Community Education
Vacant	Director of Teaching and Learning
Missy Williams	Director of Technology and Student Systems
Brittney Hirschauer	Director of Food Service and Nutrition
Vacant	Director of Buildings and Maintenance
Trent Hanson	Athletic Director

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FINANCIAL SECTION

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**PRINCIPALS**

Thomas A. Karnowski, CPA  
Paul A. Radosevich, CPA  
William J. Lauer, CPA  
James H. Eichten, CPA  
Aaron J. Nielsen, CPA  
Victoria L. Holinka, CPA/CMA  
Jaclyn M. Huegel, CPA  
Kalen T. Karnowski, CPA

**INDEPENDENT AUDITOR'S REPORT**

To the School Board and Management of  
Independent School District No. 200  
Hastings, Minnesota

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

**OPINIONS**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**BASIS FOR OPINIONS**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**EMPHASIS OF MATTER**

***Change in Accounting Principle***

As described in Note 1 of the notes to basic financial statements, in fiscal 2024, the District adopted new accounting guidance in capitalizing purchases of groups of similar assets in the current year. Our opinion is not modified with respect to this matter.

(continued)

## **RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

(continued)

## **REQUIRED SUPPLEMENTARY INFORMATION**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **SUPPLEMENTARY INFORMATION**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund financial statements and schedules, and the Schedule of Expenditures of federal Awards required by Title 2 U.S Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the Schedule of Expenditures of Federal Awards, and the UFARS Compliance Table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **OTHER INFORMATION**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and other district information sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

(continued)

## **PRIOR YEAR COMPARATIVE INFORMATION**

We have previously audited the District's 2023 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 27, 2023. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2023 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 November 12, 2024 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  
November 12, 2024

## INDEPENDENT SCHOOL DISTRICT NO. 200

### Management's Discussion and Analysis Year Ended June 30, 2024

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, 2024. 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, 2024 by \$40,200,284 (net position). The District's total net position increased by \$8,465,158 compared to the prior year, which includes an increase for a change in accounting principle discussed below.
- Government-wide revenues totaled \$79,588,864 and were \$7,451,824 more than expenses of \$72,137,040.
- The District adopted new accounting guidance for capital assets in the current year, which increased beginning net position by \$1,013,334. This change is further described in Note 1 of the notes to basic financial statements.
- The General Fund's total fund balance (under the governmental fund presentation) increased by \$3,293,198 from the prior year, compared to a decrease of \$1,814,724 planned in the final 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
- Supplementary information consisting of combining and individual fund financial statements and schedules.

The following explains the two types of statements included in the basic financial statements:

#### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information about the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, except for the fiduciary funds. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report the District's *net position* and how it has changed. Net position—the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are all shown in one category titled "governmental activities." These activities, including regular and special education instruction, transportation, administration, food services, and community education, are primarily financed with state aids and property taxes.

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or major funds, rather than the District as a whole. Funds (Food Service Special Revenue and Community Service Special Revenue) that do not meet the threshold to be classified as major funds are called nonmajor funds. Detailed financial information for nonmajor funds can be found in the supplementary information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota schools, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with statutory requirements and accounting principles generally accepted in the United States of America. Some funds are required by state law and by bond covenants. The District can establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District maintains the following types of funds:

**Governmental Funds** – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

**Proprietary Funds** – The District maintains one type of proprietary fund. The internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the self-insurance activities of district employees' medical and dental claims. These services have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

**Fiduciary Funds** – The District is the trustee, or fiduciary, for assets that belong to other organizations or individuals. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1 is a summarized view of the District's Statement of Net Position:

	2024	2023
<b>Assets</b>		
Current and other assets	\$ 86,603,962	\$ 82,199,932
Capital assets, net of depreciation/amortization	90,361,067	89,950,851
Total assets	\$ 176,965,029	\$ 172,150,783
<b>Deferred outflows of resources</b>		
Pension plan deferments	\$ 8,316,424	\$ 11,471,066
OPEB plan deferments	322,204	411,552
Total deferred outflows of resources	\$ 8,638,628	\$ 11,882,618
<b>Liabilities</b>		
Current and other liabilities	\$ 7,432,051	\$ 7,477,315
Long-term liabilities, including due within one year	112,067,516	116,779,733
Total liabilities	\$ 119,499,567	\$ 124,257,048
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	\$ 20,417,922	\$ 18,328,153
Lease revenue for subsequent year	224,112	233,985
Pension plan deferments	3,473,099	7,721,601
OPEB plan deferments	1,788,673	1,757,488
Total deferred inflows of resources	\$ 25,903,806	\$ 28,041,227
<b>Net position</b>		
Net investment in capital assets	\$ 19,805,036	\$ 20,096,870
Restricted	30,492,504	29,100,419
Unrestricted	(10,097,256)	(17,462,163)
Total net position	\$ 40,200,284	\$ 31,735,126

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation and amortization amounts. A conservative versus liberal approach to depreciation and amortization estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. Another major factor in determining net position as compared to fund balances are the liabilities for long-term pension, other post-employment benefits (OPEB), severance, and compensated absences, which impact the unrestricted portion of net position.

The District's decrease in net investment in capital assets is due mostly to the relationship between the rate at which the District's capital assets are being added, depreciated/amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The increase in net position restricted for debt service and state and other funding restrictions contributed to the change in this portion of net position. The change in the District's share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position. Positive operations in the General Fund also contributed to the increase in unrestricted net position.

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

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 3,435,259	\$ 3,894,839
Operating grants and contributions	21,200,969	14,467,883
Capital grants and contributions	527,604	547,103
General revenues		
Property taxes	18,981,941	17,578,543
General grants and aids	31,581,664	33,402,095
Other	3,861,427	3,049,420
Total revenues	<u>79,588,864</u>	<u>72,939,883</u>
<b>Expenses</b>		
Administration	1,987,183	1,823,587
District support services	2,617,221	2,505,198
Elementary and secondary regular instruction	26,073,735	21,451,856
Vocational education instruction	833,802	757,710
Special education instruction	11,101,301	8,926,817
Instructional support services	2,850,983	2,482,699
Pupil support services	8,338,309	8,386,476
Sites and buildings	9,529,306	9,288,077
Fiscal and other fixed cost programs	523,435	455,026
Food service	3,197,235	2,566,013
Community service	2,809,560	2,306,574
Interest and fiscal charges	2,274,970	2,290,287
Total expenses	<u>72,137,040</u>	<u>63,240,320</u>
Change in net position	7,451,824	9,699,563
Net position – beginning, as previously reported	31,735,126	22,035,563
Change in accounting principle	1,013,334	–
Net position – beginning, restated	<u>32,748,460</u>	<u>22,035,563</u>
Net position – ending	<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>

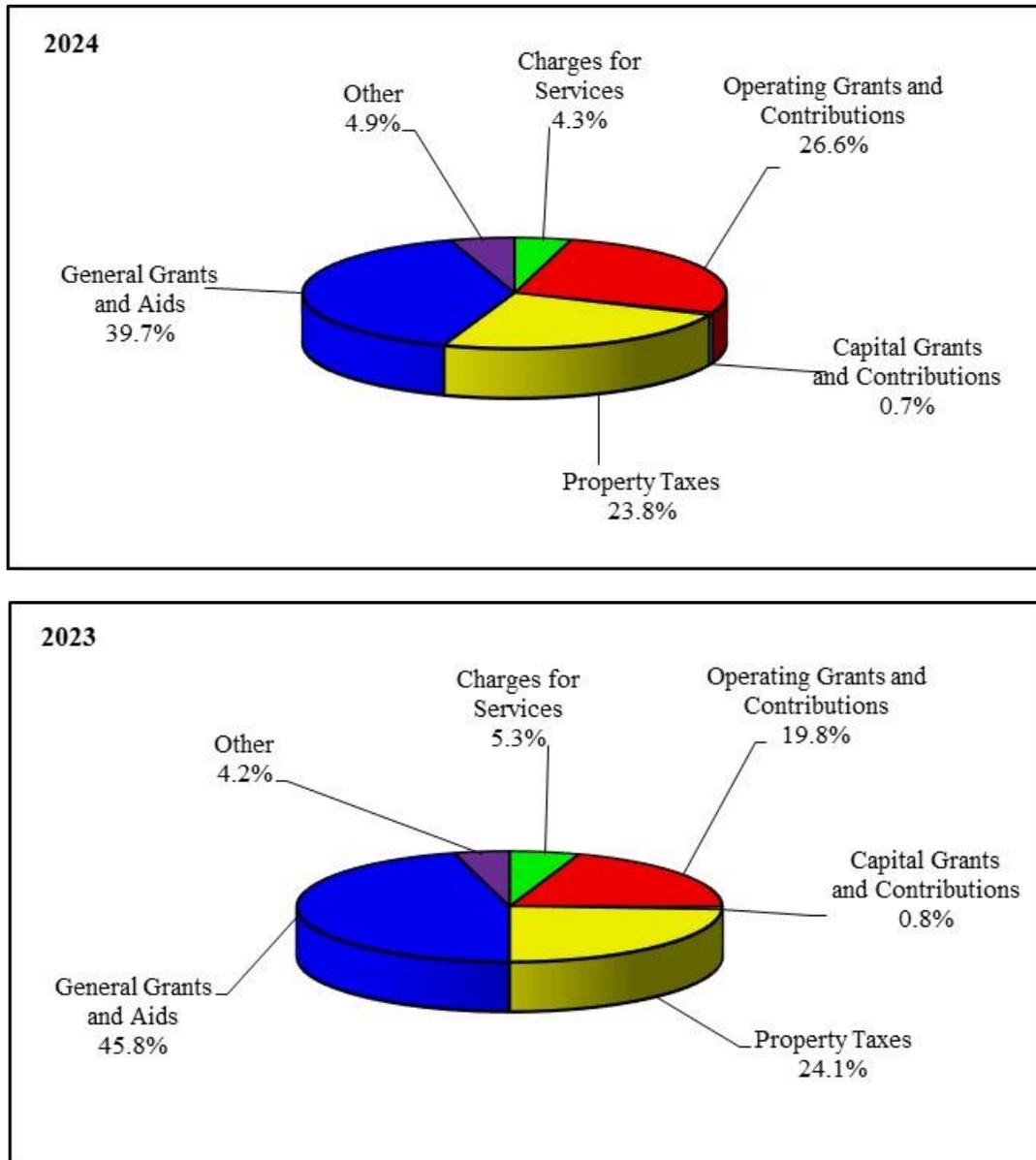
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Revenues increased by \$6,648,981, in the current year. The District recognized more state funding for special education, basic skills, and child nutrition, contributing to the increase in operating grants and contributions. The increase in the approved levy contributed to the change in property taxes. General grants and aids were less than prior year largely due to less pandemic-related funds in the current year. Other revenues were up largely in investment earnings with improved returns on cash and investments held by the District and increased program participation.

Expenses were up, due primarily to changes in state-wide pension plans, additional spending for facilities maintenance, more depreciation, and natural inflationary increases. Spending for contracted services to provide support for unfilled positions also caused spending to exceed prior year levels.

Figure A shows further analysis of these revenue sources:

**Figure A – Sources of Revenues for Fiscal Years 2024 and 2023**

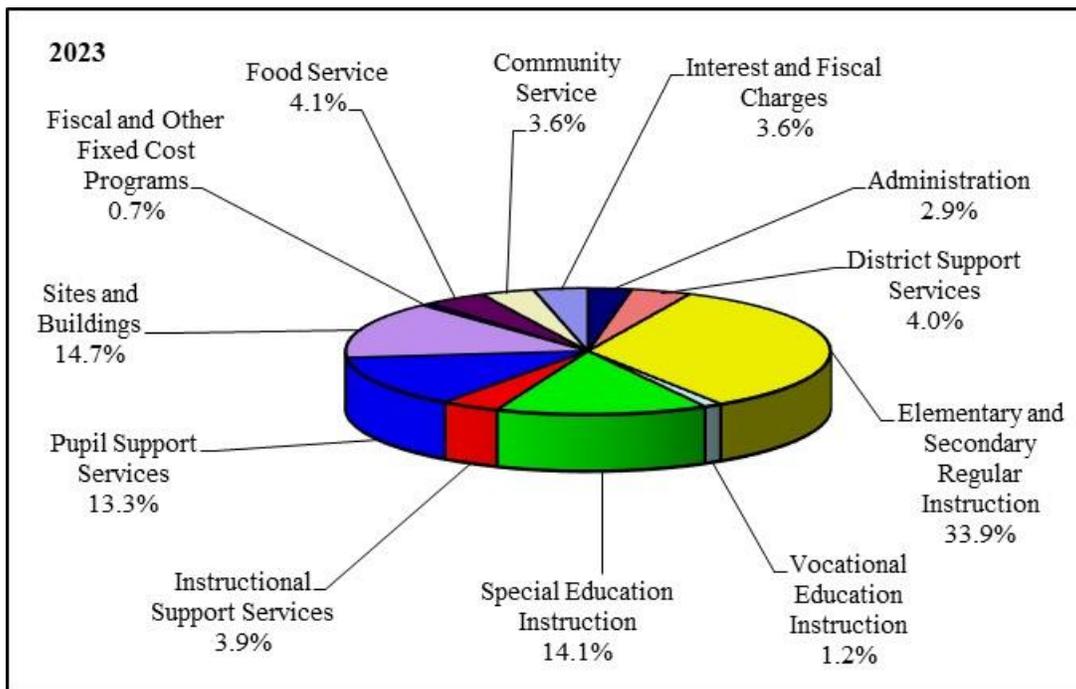
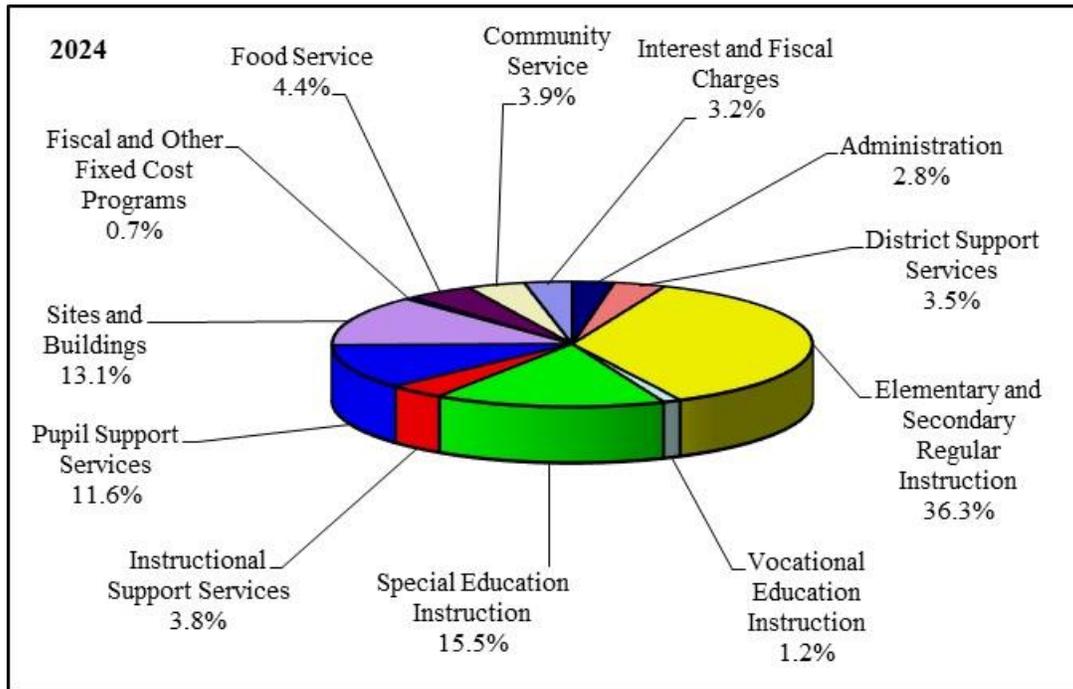


The largest share of the District’s revenue is received from the state, included within the general grants and aids and most of the operating grants and contributions.

Property taxes are generally the next largest source of funding. The level of revenue property tax sources provide is not only dependent on district taxpayers by way of operating and building referenda, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

Figure B shows further analysis of these expense functions:

**Figure B – Expenses for Fiscal Years 2024 and 2023**



The District's expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District. The shift in expenses between programs compared to prior year was largely due to changes in the TRA state-wide pension plan obligations.

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District is also reflected in its governmental funds. Table 3 shows the change in total fund balances of each of the District's governmental funds:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Major funds			
General	\$ 32,522,583	\$ 29,229,385	\$ 3,293,198
Capital Projects – Building Construction	2,649,440	4,869,085	(2,219,645)
Debt Service	16,580,309	15,102,116	1,478,193
Nonmajor funds			
Food Service Special Revenue	945,365	1,022,386	(77,021)
Community Service Special Revenue	<u>331,936</u>	<u>388,175</u>	<u>(56,239)</u>
Total governmental funds	<u>\$ 53,029,633</u>	<u>\$ 50,611,147</u>	<u>\$ 2,418,486</u>

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, 2024, the District's governmental funds reported combined fund balances of \$53,029,633, an increase of \$2,418,486 in comparison with the prior year. Approximately 30.0 percent of this amount (\$15,906,814) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form (\$1,286,917), 2) restricted for particular purposes (\$33,201,527), 3) committed for particular purposes (\$997,510), or 4) assigned for particular purpose (\$1,636,865).

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:

<b>Table 4 General Fund Budget</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenues	<u>\$ 64,413,698</u>	<u>\$ 66,348,787</u>	<u>\$ 1,935,089</u>	<u>3.0%</u>
Expenditures	<u>\$ 64,293,470</u>	<u>\$ 68,163,511</u>	<u>\$ 3,870,041</u>	<u>6.0%</u>

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:

<b>Table 5 General Fund Operating Results</b>					
	<u>2024 Actual</u>	<u>Over (Under) Final Budget</u>		<u>Over (Under) Prior Year</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Revenue	\$ 67,500,626	\$ 1,151,839	1.7%	\$ 5,673,871	9.2%
Expenditures	<u>64,346,647</u>	<u>(3,816,864)</u>	(5.6%)	<u>3,760,502</u>	6.2%
Excess of revenue over expenditures	3,153,979	4,968,703		1,913,369	
Net other financing sources (uses)	<u>139,219</u>	<u>139,219</u>		<u>137,119</u>	
Net change in fund balances	<u>\$ 3,293,198</u>	<u>\$ 5,107,922</u>		<u>\$ 2,050,488</u>	

The fund balance of the General Fund increased \$3,293,198, compared to a decrease of \$1,814,724 approved in the final budget.

Investment earnings were over budget by \$1,323,286, accounting for the favorable variance compared to budget in the General Fund. The favorable variance in revenues was largely due to conservative budgeting and improved investment returns. The remaining sources of the General Fund were less than projected, but close to amounts anticipated in the budget. The increase in total revenue was spread across most major sources as presented in the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances. Federal funding reported a slight reduction in the current year, with the expiration of certain pandemic-related grants. Legislative improvements for general education and special education entitlements, additional basic skills funding, new categorical grant funding, and more program participation contributed to the increase over the prior year.

Total General Fund expenditures for 2024 were under budget as presented in Table 5. Salaries and employee benefits were less than projected, due to open positions and conservative budgeting practices. Timing delays for capital improvements and facilities maintenance resulted in actual spending coming in less than anticipated in the budget. Spending was up, largely as anticipated for inflationary increases and contractually approved salary and benefit improvements. Growth in spending for capital improvements and deferred maintenance also contributed to the increase over the prior year spending levels.

## **COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS**

### **Capital Projects – Building Construction Fund**

The Capital Projects – Building Construction Fund ended the year with \$2,649,440 of fund balance restricted for building construction. District taxpayers approved the issuance of the 2018A General Obligation School Building Bonds, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled \$2,407,352 for the current year.

### **Debt Service Fund**

Debt Service Fund revenue exceeded expenditures by \$1,478,193 in the current year, compared to a \$1,363,636 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 \$16,580,309 at June 30, 2024, is available for meeting future debt service obligations.

### **Other Governmental Funds**

The Food Service Special Revenue Fund ended the year with expenditures exceeding revenues, reducing fund balance by \$77,021, compared to a planned fund balance reduction of \$292,917. Revenue amounts were up with more participation with recent legislation to provide free meals to all students. Expenditures were up with more program participation and natural inflationary increases.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues, decreasing fund balance by \$56,239, compared to a planned fund balance reduction of \$129,563. Revenues and expenditures were more than prior year amounts, due to increased program participation in the current year.

### **Internal Service Funds**

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds. These funds are used to account for the District's self-insured health and dental insurance functions.

Operating revenues for the internal service funds for fiscal 2024 totaled \$9,775,243. This is an increase from the fiscal year 2023 operating revenue level of \$8,926,942. Nonoperating revenues totaled \$310,502, which is an increase from the fiscal year 2023 nonoperating revenue of \$200,838. Operating expenses in fiscal year 2024 totaled \$10,150,822, which represents an increase from fiscal year 2023 operating expenditures of \$9,232,677.

The net position for all internal service funds as of June 30, 2024 was \$5,538,896, which represents a decrease of \$65,077 from the prior year.

## CAPITAL ASSETS AND LONG-TERM LIABILITIES

### Capital Assets

Table 6 shows the District’s capital assets, together with changes from the previous year. The table also shows the total depreciation/amortization expense for fiscal years ended June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Land	\$ 4,140,377	\$ 4,140,377	\$ –
Construction in progress	528,761	1,108,251	(579,490)
Improvements	22,023,636	21,373,270	650,366
Buildings	134,173,628	129,694,148	4,479,480
Furniture and equipment	16,105,592	13,572,342	2,533,250
Furniture and equipment – leased	100,824	4,819	96,005
Less accumulated depreciation/amortization	<u>(86,711,751)</u>	<u>(79,942,356)</u>	<u>(6,769,395)</u>
<b>Total</b>	<u><u>\$ 90,361,067</u></u>	<u><u>\$ 89,950,851</u></u>	<u><u>\$ 410,216</u></u>
<b>Depreciation/amortization expense</b>	<u><u>\$ 6,145,962</u></u>	<u><u>\$ 5,039,639</u></u>	<u><u>\$ 1,106,323</u></u>

By the end of 2024, 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 2024, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page. Capital spending in the General Fund for facilities maintenance also increased capital assets in the current year.

The implementation of new authoritative literature for purchases of groups of assets, as previously discussed, increased furniture and equipment in the current year.

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:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
General obligation bonds payable	\$ 91,705,000	\$ 95,210,000	\$ (3,505,000)
Unamortized premium/discount	(18,582,862)	(20,488,494)	1,905,632
Lease liability	83,333	1,560	81,773
Net/total pension liability	37,571,810	40,159,974	(2,588,164)
Net OPEB liability	623,143	1,151,168	(528,025)
Severance benefits payable	533,548	649,040	(115,492)
Compensated absences payable	133,544	96,485	37,059
<b>Total</b>	<b><u>\$ 112,067,516</u></b>	<b><u>\$ 116,779,733</u></b>	<b><u>\$ (4,712,217)</u></b>

The changes in general obligation bonds payable, unamortized premium/discount, and lease liability in the table above are primarily due to principal payments and amortization during fiscal year 2024 as planned in the approved repayment schedules. The lease liability was up compared to the prior year with a new lease for copiers in the current year.

The difference in the net/total pension liability reflects the change in the District’s proportionate share of the state-wide pension obligations for the PERA and the TRA. The change in the total OPEB liability was due, in part, to assumption changes used to calculate this obligation and improved financial position in the District’s Post-Employment Benefits Trust Fund. Severance benefits payable were down with another year of payments to retirees and this benefit being capped to new entrants.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District’s corporate limits (see Table 8):

District’s market value	\$ 4,744,614,964
Limit rate	<u>15.0%</u>
Legal debt limit	<u>\$ 711,692,245</u>

Additional details of the District’s long-term liabilities activity can be found in the notes to basic financial statements.

## **FACTORS BEARING ON THE DISTRICT'S FUTURE**

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$143, or 2.00 percent, per pupil to the formula for fiscal year 2025.

The amount of funding a district receives is also dependent on the number of students it serves, meaning attracting and retaining students is critical to the District's financial well-being.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

These financial statements are designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office, Independent School District No. 200, 1000 – 11th Street West, Hastings, Minnesota 55033.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position  
as of June 30, 2024

(With Partial Comparative Information as of June 30, 2023)

	Governmental Activities	
	2024	2023
<b>Assets</b>		
Cash and temporary investments	\$ 52,436,000	\$ 51,721,654
Receivables		
Current taxes	11,219,095	10,305,144
Delinquent taxes	189,521	180,435
Accounts and interest	1,139,590	245,997
Due from other governmental units	4,680,369	5,220,366
Due from post-employment benefits trust	1,203	1,149
Lease revenue	224,112	233,985
Inventory	53,308	76,382
Prepaid items	1,233,609	214,876
Deposits	170,000	170,000
Restricted assets – temporarily restricted		
Cash and investments for debt service	15,257,155	13,829,944
Capital assets		
Not depreciated/amortized	4,669,138	5,248,628
Depreciated, net of accumulated depreciation/amortization	85,691,929	84,702,223
Total capital assets, net of accumulated depreciation/amortization	<u>90,361,067</u>	<u>89,950,851</u>
Total assets	176,965,029	172,150,783
Deferred outflows of resources		
Pension plan deferments	8,316,424	11,471,066
OPEB plan deferments	322,204	411,552
Total deferred outflows of resources	<u>8,638,628</u>	<u>11,882,618</u>
Total assets and deferred outflows of resources	<u>\$ 185,603,657</u>	<u>\$ 184,033,401</u>
<b>Liabilities</b>		
Salaries payable	\$ 2,160,545	\$ 2,158,516
Accounts and contracts payable	2,825,048	3,037,444
Accrued interest payable	147,125	151,719
Due to other governmental units	122,624	123,860
Unearned revenue	1,331,284	1,221,547
Severance benefits payable	100,459	86,326
Claims incurred, but not reported	744,966	697,903
Long-term liabilities		
Due within one year	20,583,084	3,861,341
Due in more than one year	91,484,432	112,918,392
Total long-term liabilities	<u>112,067,516</u>	<u>116,779,733</u>
Total liabilities	119,499,567	124,257,048
Deferred inflows of resources		
Property taxes levied for subsequent year	20,417,922	18,328,153
Lease revenue for subsequent years	224,112	233,985
Pension plan deferments	3,473,099	7,721,601
OPEB plan deferments	1,788,673	1,757,488
Total deferred inflows of resources	<u>25,903,806</u>	<u>28,041,227</u>
<b>Net position</b>		
Net investment in capital assets	19,805,036	20,096,870
Restricted for		
Capital asset acquisition	9,869,320	11,055,415
Debt service	16,459,445	14,975,783
Food service	945,365	1,022,386
Community service	334,717	390,816
Other purposes (state and other funding restrictions)	2,883,657	1,656,019
Unrestricted	(10,097,256)	(17,462,163)
Total net position	<u>40,200,284</u>	<u>31,735,126</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 185,603,657</u>	<u>\$ 184,033,401</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities  
 Year Ended June 30, 2024  
 (With Partial Comparative Information for the Year Ended June 30, 2023)

Functions/Programs	2024				2023	
	Expenses	Program Revenues			Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and	Revenue and
					Changes in	Changes in
				Net Position	Net Position	
Governmental activities						
Administration	\$ 1,987,183	\$ -	\$ -	\$ -	\$ (1,987,183)	\$ (1,823,587)
District support services	2,617,221	-	413	-	(2,616,808)	(2,499,896)
Elementary and secondary regular instruction	26,073,735	781,493	5,254,160	-	(20,038,082)	(17,862,378)
Vocational education instruction	833,802	-	10,884	-	(822,918)	(743,361)
Special education instruction	11,101,301	245,549	11,403,785	-	548,033	(30,694)
Instructional support services	2,850,983	-	643,145	-	(2,207,838)	(1,839,891)
Pupil support services	8,338,309	43,879	257,048	10,500	(8,026,882)	(8,117,043)
Sites and buildings	9,529,306	152,953	352,842	517,104	(8,506,407)	(8,301,796)
Fiscal and other fixed cost programs	523,435	-	-	-	(523,435)	(455,026)
Food service	3,197,235	343,222	2,839,148	-	(14,865)	5,862
Community service	2,809,560	1,868,163	439,544	-	(501,853)	(372,398)
Interest and fiscal charges	2,274,970	-	-	-	(2,274,970)	(2,290,287)
<b>Total governmental activities</b>	<b>\$ 72,137,040</b>	<b>\$ 3,435,259</b>	<b>\$ 21,200,969</b>	<b>\$ 527,604</b>	<b>(46,973,208)</b>	<b>(44,330,495)</b>
General revenues						
Taxes						
Property taxes, for general purposes					14,293,853	12,728,809
Property taxes, for community service					464,153	461,173
Property taxes, for debt service					4,223,935	4,388,561
General grants and aids					31,581,664	33,402,095
Other general revenues					680,595	697,670
Investment earnings					3,180,832	2,351,750
Total general revenues					<u>54,425,032</u>	<u>54,030,058</u>
Change in net position					7,451,824	9,699,563
Net position – beginning, as previously reported					31,735,126	22,035,563
Change in accounting principle					1,013,334	-
Net position – beginning, as restated					<u>32,748,460</u>	<u>22,035,563</u>
Net position – ending					<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet  
 Governmental Funds  
 as of June 30, 2024  
 (With Partial Comparative Information as of June 30, 2023)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
<b>Assets</b>				
Cash and temporary investments	\$ 38,315,871	\$ 2,669,231	\$ 3,372,691	\$ 1,638,112
Cash and investments held by trustee	–	–	15,257,155	–
<b>Receivables</b>				
Current taxes	8,403,853	–	2,581,496	233,746
Delinquent taxes	140,446	–	44,300	4,775
Accounts and interest	318,703	–	–	19,925
Due from other governmental units	4,510,468	–	32,382	137,519
Due from other funds	6,648	–	–	–
Lease revenue	224,112	–	–	–
Inventory	–	–	–	53,308
Prepaid items	1,228,417	–	–	5,192
<b>Total assets</b>	<b>\$ 53,148,518</b>	<b>\$ 2,669,231</b>	<b>\$ 21,288,024</b>	<b>\$ 2,092,577</b>
<b>Liabilities</b>				
Salaries payable	\$ 2,006,717	\$ –	\$ –	\$ 153,828
Accounts and contracts payable	2,750,179	19,791	–	55,078
Due to other governmental units	122,624	–	–	–
Due to other funds	–	–	–	–
Unearned revenue	55,351	–	–	154,183
Severance benefits payable	100,459	–	–	–
<b>Total liabilities</b>	<b>5,035,330</b>	<b>19,791</b>	<b>–</b>	<b>363,089</b>
<b>Deferred inflows of resources</b>				
Property taxes levied for subsequent year	15,287,062	–	4,681,454	449,406
Lease revenue for subsequent years	224,112	–	–	–
Unavailable revenue – delinquent taxes	79,431	–	26,261	2,781
<b>Total deferred inflows of resources</b>	<b>15,590,605</b>	<b>–</b>	<b>4,707,715</b>	<b>452,187</b>
<b>Fund balances</b>				
Nonspendable	1,228,417	–	–	58,500
Restricted	12,752,977	2,649,440	16,580,309	1,218,801
Committed	997,510	–	–	–
Assigned	1,636,865	–	–	–
Unassigned	15,906,814	–	–	–
<b>Total fund balances</b>	<b>32,522,583</b>	<b>2,649,440</b>	<b>16,580,309</b>	<b>1,277,301</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 53,148,518</b>	<b>\$ 2,669,231</b>	<b>\$ 21,288,024</b>	<b>\$ 2,092,577</b>

Total Governmental Funds

	<u>2024</u>	<u>2023</u>	
\$	45,995,905	\$	44,573,267
	15,257,155		13,829,944
	11,219,095		10,305,144
	189,521		180,435
	338,628		225,463
	4,680,369		5,220,366
	6,648		1,149
	224,112		233,985
	53,308		76,382
	<u>1,233,609</u>		<u>214,876</u>
\$	<u>79,198,350</u>	\$	<u>74,861,011</u>
\$	2,160,545	\$	2,158,516
	2,825,048		3,037,444
	122,624		123,860
	-		3,921
	209,534		180,581
	<u>100,459</u>		<u>86,326</u>
	5,418,210		5,590,648
	20,417,922		18,328,153
	224,112		233,985
	<u>108,473</u>		<u>97,078</u>
	20,750,507		18,659,216
	1,286,917		291,258
	33,201,527		34,008,513
	997,510		1,015,688
	1,636,865		46,643
	<u>15,906,814</u>		<u>15,249,045</u>
	<u>53,029,633</u>		<u>50,611,147</u>
\$	<u>79,198,350</u>	\$	<u>74,861,011</u>

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INDEPENDENT SCHOOL DISTRICT NO. 200

Reconciliation of the Balance Sheet to the  
Statement of Net Position  
Governmental Funds  
as of June 30, 2024  
(With Partial Comparative Information as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Total fund balances – governmental funds	\$ 53,029,633	\$ 50,611,147
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	177,072,818	169,893,207
Accumulated depreciation/amortization	(86,711,751)	(79,942,356)
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	(91,705,000)	(95,210,000)
Unamortized premium/discount	18,582,862	20,488,494
Lease liability	(83,333)	(1,560)
Net/total pension liability	(37,571,810)	(40,159,974)
Net OPEB liability	(623,143)	(1,151,168)
Severance benefits payable	(533,548)	(649,040)
Compensated absences payable	(133,544)	(96,485)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(147,125)	(151,719)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	5,538,896	5,603,973
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	8,316,424	11,471,066
Deferred outflows of resources – OPEB plan deferments	322,204	411,552
Deferred inflows of resources – pension plan deferments	(3,473,099)	(7,721,601)
Deferred inflows of resources – OPEB plan deferments	(1,788,673)	(1,757,488)
Deferred inflows of resources – unavailable revenue – delinquent taxes	108,473	97,078
Total net position – governmental activities	<u>\$ 40,200,284</u>	<u>\$ 31,735,126</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances  
Governmental Funds

Year Ended June 30, 2024

(With Partial Comparative Information for the Year Ended June 30, 2023)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
<b>Revenue</b>				
Local sources				
Property taxes	\$ 14,283,473	\$ –	\$ 4,223,060	\$ 464,013
Investment earnings	1,797,286	187,707	803,064	82,273
Other	1,866,074	–	–	2,211,385
State sources	46,353,241	–	323,819	1,957,157
Federal sources	3,200,552	–	–	1,321,535
Total revenue	<u>67,500,626</u>	<u>187,707</u>	<u>5,349,943</u>	<u>6,036,363</u>
<b>Expenditures</b>				
Current				
Administration	2,125,692	–	–	–
District support services	2,605,360	–	–	–
Elementary and secondary regular instruction	27,234,263	–	–	–
Vocational education instruction	893,888	–	–	–
Special education instruction	11,760,490	–	–	–
Instructional support services	2,884,327	–	–	–
Pupil support services	8,401,947	–	–	–
Sites and buildings	7,891,012	–	–	–
Fiscal and other fixed cost programs	523,435	–	–	–
Food service	–	–	–	3,167,748
Community service	–	–	–	2,864,461
Capital outlay	–	2,407,352	–	137,414
Debt service				
Principal	19,051	–	3,505,000	–
Interest and fiscal charges	7,182	–	366,750	–
Total expenditures	<u>64,346,647</u>	<u>2,407,352</u>	<u>3,871,750</u>	<u>6,169,623</u>
Excess (deficiency) of revenue over expenditures	3,153,979	(2,219,645)	1,478,193	(133,260)
<b>Other financing sources</b>				
Debt issued	100,824	–	–	–
Sale of capital assets	1,430	–	–	–
Insurance recovery	36,965	–	–	–
Total other financing sources	<u>139,219</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net change in fund balances	3,293,198	(2,219,645)	1,478,193	(133,260)
<b>Fund balances</b>				
Beginning of year	<u>29,229,385</u>	<u>4,869,085</u>	<u>15,102,116</u>	<u>1,410,561</u>
End of year	<u>\$ 32,522,583</u>	<u>\$ 2,649,440</u>	<u>\$ 16,580,309</u>	<u>\$ 1,277,301</u>

Total Governmental Funds	
2024	2023
\$ 18,970,546	\$ 17,586,314
2,870,330	2,150,912
4,077,459	4,590,409
48,634,217	42,084,117
4,522,087	6,140,230
<u>79,074,639</u>	<u>72,551,982</u>
2,125,692	2,212,822
2,605,360	2,408,393
27,234,263	26,432,532
893,888	893,069
11,760,490	10,792,297
2,884,327	2,772,687
8,401,947	8,725,509
7,891,012	5,845,453
523,435	455,026
3,167,748	2,509,224
2,864,461	2,471,040
2,544,766	5,547,129
3,524,051	3,545,555
373,932	378,342
<u>76,795,372</u>	<u>74,989,078</u>
2,279,267	(2,437,096)
100,824	—
1,430	2,100
36,965	—
<u>139,219</u>	<u>2,100</u>
2,418,486	(2,434,996)
<u>50,611,147</u>	<u>53,046,143</u>
<u>\$ 53,029,633</u>	<u>\$ 50,611,147</u>

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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, 2024

(With Partial Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Total net change in fund balances – governmental funds	\$ 2,418,486	\$ (2,434,996)
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/amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	5,542,844	5,843,273
Depreciation/amortization expense	(6,145,962)	(5,039,639)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
	(100,824)	–
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,505,000	3,495,000
Lease liability	19,051	50,555
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.		
	(1,905,632)	(1,916,441)
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	2,588,164	(18,243,420)
Net OPEB liability	528,025	1,607,470
Severance benefits payable	115,492	205,871
Compensated absences payable	(37,059)	12,900
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	4,594	4,496
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.		
	(65,077)	(104,897)
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	(3,154,642)	(880,708)
Deferred outflows of resources – OPEB plan deferments	(89,348)	6,542
Deferred inflows of resources – pension plan deferments	4,248,502	28,159,472
Deferred inflows of resources – OPEB plan deferments	(31,185)	(1,058,144)
Deferred inflows of resources – unavailable revenue – delinquent taxes	11,395	(7,771)
Change in net position – governmental activities	<u>\$ 7,451,824</u>	<u>\$ 9,699,563</u>

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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, 2024

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 14,289,013	\$ 14,286,080	\$ 14,283,473	\$ (2,607)
Investment earnings	279,000	474,000	1,797,286	1,323,286
Other	1,923,648	1,927,911	1,866,074	(61,837)
State sources	45,153,675	46,424,911	46,353,241	(71,670)
Federal sources	2,768,362	3,235,885	3,200,552	(35,333)
Total revenue	<u>64,413,698</u>	<u>66,348,787</u>	<u>67,500,626</u>	<u>1,151,839</u>
Expenditures				
Current				
Administration	2,231,006	2,216,172	2,125,692	(90,480)
District support services	2,557,906	2,694,340	2,605,360	(88,980)
Elementary and secondary regular instruction	28,658,289	28,338,962	27,234,263	(1,104,699)
Vocational education instruction	901,018	880,525	893,888	13,363
Special education instruction	11,572,133	11,918,228	11,760,490	(157,738)
Instructional support services	2,680,016	3,310,916	2,884,327	(426,589)
Pupil support services	8,093,898	8,712,500	8,401,947	(310,553)
Sites and buildings	7,033,275	9,526,870	7,891,012	(1,635,858)
Fiscal and other fixed cost programs	521,625	521,625	523,435	1,810
Debt service				
Principal	44,304	43,373	19,051	(24,322)
Interest and fiscal charges	—	—	7,182	7,182
Total expenditures	<u>64,293,470</u>	<u>68,163,511</u>	<u>64,346,647</u>	<u>(3,816,864)</u>
Excess (deficiency) of revenue over expenditures	120,228	(1,814,724)	3,153,979	4,968,703
Other financing sources				
Debt issued	—	—	100,824	100,824
Sale of capital assets	—	—	1,430	1,430
Insurance recovery	—	—	36,965	36,965
Total other financing sources	<u>—</u>	<u>—</u>	<u>139,219</u>	<u>139,219</u>
Net change in fund balances	<u>\$ 120,228</u>	<u>\$ (1,814,724)</u>	<u>3,293,198</u>	<u>\$ 5,107,922</u>
Fund balances				
Beginning of year			<u>29,229,385</u>	
End of year			<u>\$ 32,522,583</u>	

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position  
 Internal Service Funds  
 as of June 30, 2024  
 (With Partial Comparative Information as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Current assets		
Cash and temporary investments	\$ 6,440,095	\$ 7,148,387
Receivables		
Accounts and interest	800,962	20,534
Due from other funds	–	3,921
Deposits	<u>170,000</u>	<u>170,000</u>
Total current assets	7,411,057	7,342,842
Liabilities		
Current liabilities		
Due to other funds	5,445	–
Unearned revenue	1,121,750	1,040,966
Claims incurred, but not reported	<u>744,966</u>	<u>697,903</u>
Total current liabilities	<u>1,872,161</u>	<u>1,738,869</u>
Net position		
Unrestricted	<u>\$ 5,538,896</u>	<u>\$ 5,603,973</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenses, and Changes in Net Position  
 Internal Service Funds  
 Year Ended June 30, 2024  
 (With Partial Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Operating revenue		
Charges for services		
Contributions from governmental funds	\$ 9,775,243	\$ 8,926,942
Operating expenses		
Health benefit claims	9,500,895	8,632,845
Dental benefit claims	649,927	599,832
Total operating expenses	<u>10,150,822</u>	<u>9,232,677</u>
Operating income (loss)	(375,579)	(305,735)
Nonoperating revenue		
Investment earnings	<u>310,502</u>	<u>200,838</u>
Change in net position	(65,077)	(104,897)
Net position		
Beginning of year	<u>5,603,973</u>	<u>5,708,870</u>
End of year	<u>\$ 5,538,896</u>	<u>\$ 5,603,973</u>

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows  
Internal Service Funds  
Year Ended June 30, 2024  
(With Partial Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 9,075,599	\$ 8,871,064
Payment for health claims	(9,448,304)	(8,494,019)
Payment for dental claims	(655,455)	(595,400)
Net cash flows from operating activities	<u>(1,028,160)</u>	<u>(218,355)</u>
Cash flows from noncapital financing activities		
Cash received from other funds	9,366	1,607
Cash flows from investing activities		
Investment income received	<u>310,502</u>	<u>200,838</u>
Net change in cash and cash equivalents	(708,292)	(15,910)
Cash and cash equivalents		
Beginning of year	<u>7,148,387</u>	<u>7,164,297</u>
End of year	<u>\$ 6,440,095</u>	<u>\$ 7,148,387</u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (375,579)	\$ (305,735)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(780,428)	(14,761)
Deposits	-	(170,000)
Unearned revenue	80,784	128,883
Claims incurred, but not reported	<u>47,063</u>	<u>143,258</u>
Net cash flows from operating activities	<u>\$ (1,028,160)</u>	<u>\$ (218,355)</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position  
as of June 30, 2024

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
	<u>                    </u>	<u>                    </u>
Assets		
Investments held by trustee		
State Board of Investment – external investment pool	\$ 6,359,238	\$ –
Guaranteed investment contract	<u>–</u>	<u>62,549</u>
Total assets	6,359,238	62,549
Liabilities		
Due to other funds	<u>1,203</u>	<u>–</u>
Net position		
Restricted for employee benefits	<u>\$ 6,358,035</u>	<u>\$ 62,549</u>

Statement of Changes in Fiduciary Net Position  
Year Ended June 30, 2024

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
	<u>                    </u>	<u>                    </u>
Additions		
Contributions		
Employer	\$ 76,445	\$ –
Investment earnings	350,128	938
Total additions	<u>426,573</u>	<u>938</u>
Deductions		
Benefits and other deductions	<u>–</u>	<u>–</u>
Change in net position	426,573	938
Net position		
Beginning of year	<u>5,931,462</u>	<u>61,611</u>
End of year	<u>\$ 6,358,035</u>	<u>\$ 62,549</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Notes to Basic Financial Statements  
June 30, 2024

**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.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Depreciation and amortization expense are included as a direct expense in the functional areas that utilize the related capital assets. Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

### D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to funding formulas established by Minnesota Statutes. Proceeds of long-term debt and acquisitions under leases are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term obligations, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

The proprietary (internal service funds) are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental activities column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the District’s internal service funds are charges to customers (other district funds) for service. Operating expenses for the internal service funds include the cost of providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Pension (and Other Employee Benefit) Trust Fund and a Private-Purpose Trust Fund. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

### **Description of Funds**

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

#### **Major Governmental Funds**

**General Fund** – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Capital Projects – Building Construction Fund** – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for, and payment of general obligation debt principal, interest, and related costs.

#### **Nonmajor Governmental Funds**

**Food Service Special Revenue Fund** – The Food Service Special Revenue Fund is used primarily to record financial activities of the District’s child nutrition program.

**Community Service Special Revenue Fund** – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

#### **Proprietary Funds**

**Internal Service Funds** – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The District’s internal service funds are used to account for dental and health insurance benefits offered by the District to its employees as a self-insured plan.

#### **Fiduciary Funds**

**Post-Employment Benefits Trust Fund** – The Post-Employment Benefits Trust Fund is used to administer resources received and held by the District as the trustee for others. The Post-Employment Benefits Trust Fund includes assets held in an irrevocable trust to fund post-employment insurance benefits of eligible employees.

**Other Private-Purpose Trust Fund** – The Other Private-Purpose Trust Fund is used to account for resources held in trust to be used by various other third parties or donor-directed purposes.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **E. Budgetary Information**

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end.

Actual expenditures exceeded final appropriations in the current year by \$17,029 in the Community Service Special Revenue Fund. This variance was funded by revenues excess of budget.

### **F. Cash and Temporary Investments**

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

Cash and investments held by trustee include balances held in segregated accounts established for specific purposes. In the Debt Service Fund, these assets represent amounts held in the qualified school construction bond payment escrow account, the use of which is restricted by bond covenants. In the Post-Employment Benefits Trust Fund, this represents assets contributed to an irrevocable trust established to finance the District's liability for post-employment benefits. In the Other Private-Purpose Trust Fund, this represents resources with certain use restrictions held by trustee. Interest earned on these investments is allocated directly to the escrow accounts.

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalent. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

Investments are generally stated at fair value, except for investments in certain external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less may also be reported at amortized cost. Repurchase agreement and guaranteed investment contract investments are valued on a cost-basis measure; and, therefore, are not subject to the fair value disclosure. Investment income is accrued at the Balance Sheet date.

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **G. Receivables**

When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are lease receivable and delinquent property taxes receivable.

### **H. Inventories**

Inventories are recorded using the consumption method of accounting and consist of purchased food and surplus commodities received from the federal government. Purchased food inventory is recorded at cost on a first-in, first-out basis. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

### **I. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenses/expenditures at the time of consumption.

### **J. Property Taxes**

The majority of the District's revenue in the General Fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$715,449 of the property tax levy collectible in 2024 as revenue to the District in fiscal year 2023–2024. The remaining portion of the taxes collectible in 2024 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as they are collected.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year.

### **K. Capital Assets**

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Lease assets are recorded based on the measurement of payments applicable to the lease term.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. Groups of similar assets acquired at or near the same time for a single objective, with individual acquisition costs below this threshold, are also capitalized if cost of the assets is considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for improvements and buildings and 5 to 15 years for furniture and equipment. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described if future ownership is anticipated. Land and construction in progress are not depreciated.

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

### **L. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively.

### **M. Compensated Absences**

Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued when earned in the government-wide financial statements. Compensated absences are accrued in governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end, due to employee termination or similar circumstances.

### **N. Severance Benefits**

The District provides lump sum severance benefits to eligible employees in accordance with provisions in certain collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. Severance benefits are calculated by converting a portion of an eligible employee's unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary.

Severance benefits payable are recorded as a liability in the government-wide financial statements as they are earned and it becomes probable they will vest at some point in the future. Severance benefits payable are accrued in the governmental fund financial statements as the liability matures, due to employee termination.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **O. State-Wide Pension Plans**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from the PERA's and the TRA's fiduciary net positions have been determined on the same basis as they are reported by the PERA and the TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

### **P. Other Post-Employment Benefits (OPEB) Plan**

For purposes of measuring the net OPEB liability (asset), deferred outflows/inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and certain investments that have a maturity at the time of purchase of one year or less, which are reported at amortized cost.

### **Q. Deferred Outflows/Inflows of Resources**

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The District reports deferred outflows and inflows of resources related to pensions and OPEB plans reported in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, net collective difference between projected and actual investment earnings, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

Property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, are reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available.

The District reports deferred inflows of resources related to lease receivables, which requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unavailable revenue from property taxes arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available.

### R. Net Position

In the government-wide, internal service fund, and fiduciary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

### S. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board resolution, the District’s superintendent and director of finance and operations 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.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned, or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

### **T. Restricted Assets**

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements, such as a bond indenture. Restricted assets are reported only in the government-wide financial statements. In the fund financial statements, these assets have been reported as "cash and investments held by trustee."

### **U. Use of Estimates**

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements during the reporting period. Actual results could differ from those estimates.

### **V. Risk Management and Self-Insurance**

- 1. General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's coverage in the current year.
- 2. Self-Insurance** – The District has established two internal service funds to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

The District makes premium payments that include both employer and employee contributions to the internal service funds on behalf of program participants based on rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

District claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors, such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Changes in the balance of dental claim liabilities for the last two years were as follows:

	<u>Balance – Beginning of Year</u>	<u>Charges and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance – End of Year</u>
2023	\$ 18,044	\$ 599,832	\$ 595,400	\$ 22,476
2024	\$ 22,476	\$ 649,927	\$ 655,455	\$ 16,948

Changes in the balance of health claim liabilities for the last two years were as follows:

	<u>Balance – Beginning of Year</u>	<u>Charges and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance – End of Year</u>
2023	\$ 536,601	\$ 8,632,845	\$ 8,494,019	\$ 675,427
2024	\$ 675,427	\$ 9,500,895	\$ 9,448,304	\$ 728,018

### W. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the prior year, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

### X. Change in Accounting Principle

During the year ended June 30, 2024, the District implemented new accounting guidance for capitalizing purchases of groups of similar assets. This recent change in authoritative literature, which provides new guidance on accounting and financial reporting for capital assets, requires a government to capitalize groups of similar assets purchased at or near the same time, that are individually below the District's capitalization threshold, if the aggregate cost is significant. In prior periods, the District only capitalized assets whose individual cost exceeded the capitalization policy threshold. Certain amounts necessary to fully restate prior fiscal years financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new guidance resulted in the District reporting certain groups of similar capital assets acquired in previous years and accumulated depreciation thereon, increasing beginning net position by \$1,013,334 in the government-wide financial statements in the current year. See Note 4 for additional details on this change in the current year.

## NOTE 2 – DEPOSITS AND INVESTMENTS

### A. Components of Cash and Investments

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

Deposits	\$ 732,905
Investments	<u>73,382,037</u>
Total deposits and investments	<u>\$ 74,114,942</u>

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

Statement of Net Position	
Cash and temporary investments	\$ 52,436,000
Restricted assets – temporarily restricted	
Cash and investments for debt service	15,257,155
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	6,359,238
Other Private-Purpose Trust Fund	<u>62,549</u>
Total deposits and investments	<u>\$ 74,114,942</u>

### B. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit.

The following is considered the most significant risk associated with deposits:

**Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District’s deposit policies do not further limit depository choices.

At year-end, the bank balance of the District’s deposits was \$733,414. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or collateral held by the District’s agent in the District’s name.

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

### C. Investments

The District has the following investments at year-end:

Investments	Credit Risk		Fair Value Measurements	Maturity Duration	Total
	Rating	Agency			
Repurchase agreement – Citigroup GIC	A	S&P	N/A	< 1 year	\$ 15,257,155
Guaranteed investment contract	AA	S&P	N/A	1–5 years	62,549
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized cost	N/A	29,703,095
Minnesota School District Liquid Asset Fund – Term Series	AAA	Fitch	Amortized cost	< 1 year	22,000,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized cost	N/A	6,359,238
Total investments					<u>\$ 73,382,037</u>

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 and the Minnesota State Board of Investment Retirement Money Fund are measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. For the MSDLAF, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice for the Liquid Class; the redemption notice period is 14 days for the MAX Class with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24-hour hold on all requests for redemptions. MSDLAF Term Series investments have a maturity of 60 days to one year and early withdrawal may result in substantial early redemption penalties. For the Minnesota State Board of Investment Retirement Money Fund, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice required.

Investments are subject to various risks, the following of which are considered the most significant:

**Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form; and, therefore, are not subject to custodial credit risk disclosures. Although the District’s investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

**Concentration Risk** – This is the risk associated with investing a significant portion of the District’s investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s investment policies do not address concentration risk. At June 30, 2024, the District’s investment portfolio includes the following percentage of a specific issuer:

Repurchase agreement – Citigroup GIC	20.8%
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## **NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**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.

**Credit Risk** – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

## **NOTE 3 – LEASE RECEIVABLE**

The District has entered into a lease receivable agreement for cell tower rental space on district property. The lease is reported using an incremental rate of 3.25 percent with a final maturity in fiscal 2037. During the current year, the District received principal and interest payments on this lease of \$17,331.

## NOTE 4 – CAPITAL ASSETS

Capital asset activity for the current year ended is as follows:

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized						
Land	\$ 4,140,377	\$ –	\$ –	\$ –	\$ –	\$ 4,140,377
Construction in progress	1,108,251	–	407,407	–	(986,897)	528,761
Total capital assets, not depreciated/amortized	5,248,628	–	407,407	–	(986,897)	4,669,138
Capital assets, depreciated/amortized						
Improvements	21,373,270	–	386,409	–	263,957	22,023,636
Buildings	129,694,148	–	3,773,021	(16,481)	722,940	134,173,628
Furniture and equipment	13,572,342	1,712,706	875,183	(54,639)	–	16,105,592
Furniture and equipment – leased	4,819	–	100,824	(4,819)	–	100,824
Total capital assets, depreciated/amortized	164,644,579	1,712,706	5,135,437	(75,939)	986,897	172,403,680
Less accumulated depreciation/amortization for						
Improvements	(10,903,467)	–	(1,004,261)	–	–	(11,907,728)
Buildings	(59,969,381)	–	(4,150,608)	16,481	–	(64,103,508)
Furniture and equipment	(9,066,203)	(699,372)	(969,414)	54,639	–	(10,680,350)
Furniture and equipment – leased	(3,305)	–	(21,679)	4,819	–	(20,165)
Total accumulated depreciation/amortization	(79,942,356)	(699,372)	(6,145,962)	75,939	–	(86,711,751)
Net capital assets, depreciated/amortization	84,702,223	1,013,334	(1,010,525)	–	986,897	85,691,929
Total capital assets, net	\$ 89,950,851	\$ 1,013,334	\$ (603,118)	\$ –	\$ –	\$ 90,361,067

\* The change in accounting principle was required by new guidance on financial reporting of group purchases of assets implemented in the current year.

Depreciation/amortization expense was charged to the following governmental functions:

Administration	\$ 758
District support services	104,530
Elementary and secondary regular instruction	1,417,244
Special education instruction	13,904
Instructional support services	93,426
Pupil support services	83,730
Sites and buildings	4,431,120
Community service	1,250
Total depreciation/amortization expense	\$ 6,145,962

## NOTE 5 – LONG-TERM LIABILITIES

### A. General Obligation Bonds Payable

The District currently has the following general obligation bonds payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2009A Taxable School Building Bonds	12/30/2009	2.00%	\$ 16,750,000	02/01/2025	\$ 16,750,000
2016A School Building Refunding Bonds	05/26/2016	2.00%	\$ 1,965,000	02/01/2030	905,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	\$ 80,080,000	02/01/2041	74,050,000
Total general obligation bonds payable					\$ 91,705,000

**NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)**

These bonds were issued to finance acquisition, construction, and/or improvements of capital facilities, or to finance the retirement (refunding) of prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

With the exception of the 2018A School Building Bonds, all general obligation bonds are serial bonds, which require semiannual payments of principal and/or interest from the date the bonds were issued. The Series 2018A School Building Bonds are capital appreciation bonds, which are issued at a discount and accrete to their face value at maturity. Interest expense is recognized through the annual amortization of the discount. All debt service payments are reported as principal payments on the governmental fund financial statements.

The District’s 2009A bonds were issued as Qualified School Construction Bonds – Tax Credit Bonds. The 2.00 percent interest rate reflected in the table on the previous page represents the supplemental coupon interest rate for which the District is responsible. Investors who hold these bonds are also eligible for a tax credit from the federal government, allowing the bonds to be issued at a lower rate of interest and cost to the District.

**B. Lease Liability**

The District has obtained the use of certain equipment through a lease financing agreement. The total amount of underlying lease assets by major classes and the related accumulated amortization is presented in Note 4 to the basic financial statements. Annual principal and interest on these agreements will be paid from the General Fund. The agreement is secured by the original property or equipment. The lessor may repossess the property and seek full recovery of the losses upon default. The District currently has the following lease liability obligation outstanding:

<u>Lease Description</u>	<u>Interest Rate</u>	<u>Lease Date</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
Loffler copiers	8.50%	07/01/2023	06/01/2028	<u>\$ 83,333</u>

**NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)**

**C. Other Long-Term Liabilities**

The District offers a number of benefits to its employees, including pensions, OPEB, severance benefits, and compensated absences. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are financed primarily from the General Fund. The District has also established a Post-Employment Benefits Trust Fund to finance OPEB obligations.

District employees participate in two state-wide, cost-sharing, multiple-employer plans administered by the PERA and the TRA, and one single-employer plan administered by the District. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans for the current year:

Pension Plans	Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	\$ 5,261,967	\$ 1,699,009	\$ 1,984,092	\$ 636,288
State-wide, multiple-employer – TRA	32,133,224	6,617,415	1,484,275	(1,119,451)
Single-employer – District	176,619	–	4,732	9,503
Total	\$ 37,571,810	\$ 8,316,424	\$ 3,473,099	\$ (473,660)

**D. Minimum Debt Payments**

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

Year Ending June 30,	General Obligation Bonds		Lease Liability	
	Principal	Interest	Principal	Interest
2025	\$ 20,265,000	\$ 353,100	\$ 18,266	\$ 6,382
2026	4,670,000	15,200	19,880	4,768
2027	4,670,000	12,300	21,637	3,011
2028	4,675,000	9,300	23,550	1,098
2029	4,680,000	6,300	–	–
2030–2034	23,420,000	3,200	–	–
2035–2039	23,425,000	–	–	–
2040–2041	5,900,000	–	–	–
	\$ 91,705,000	\$ 399,400	\$ 83,333	\$ 15,259

**E. Changes in Long-Term Liabilities**

	Balance – Beginning of Year	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds payable	\$ 95,210,000	\$ –	\$ 3,505,000	\$ 91,705,000	\$ 20,265,000
Unamortized premium/discount	(20,488,494)	–	(1,905,632)	(18,582,862)	–
Total bonds payable	74,721,506	–	1,599,368	73,122,138	20,265,000
Lease liability	1,560	100,824	19,051	83,333	18,266
Net/total pension liability	40,159,974	5,722,301	8,310,465	37,571,810	51,274
Net OPEB liability	1,151,168	674,473	1,202,498	623,143	–
Severance benefits payable	649,040	–	115,492	533,548	115,000
Compensated absences payable	96,485	570,795	533,736	133,544	133,544
	\$ 116,779,733	\$ 7,068,393	\$ 11,780,610	\$ 112,067,516	\$ 20,583,084

## NOTE 6 – FUND BALANCES

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. When applicable, certain restrictions, which have an accumulated deficit balance at June 30 are included in unassigned fund balance in the District’s financial statements in accordance with accounting principles generally accepted in the United States of America. A description of these deficit balance restrictions is included below since the District has specific authority to future resources for such deficits.

### A. Classifications

At year-end, a summary of the District’s governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
<b>Nonspendable</b>					
Inventory	\$ –	\$ –	\$ –	\$ 53,308	\$ 53,308
Prepaid items	1,228,417	–	–	5,192	1,233,609
Total nonspendable	1,228,417	–	–	58,500	1,286,917
<b>Restricted</b>					
Student activities	194,730	–	–	–	194,730
Scholarships	273,589	–	–	–	273,589
Staff development	135,097	–	–	–	135,097
Literacy incentive aid	180,763	–	–	–	180,763
Operating capital	4,215,497	–	–	–	4,215,497
Gifted and talented	113,249	–	–	–	113,249
Basic skills	1,086,790	–	–	–	1,086,790
Long-term facilities maintenance	5,653,823	–	–	–	5,653,823
Medical Assistance	306,142	–	–	–	306,142
Grants and donations	593,297	–	–	–	593,297
Building construction	–	2,649,440	–	–	2,649,440
Qualified school construction					
bond payments	–	–	15,257,155	–	15,257,155
Debt service	–	–	1,323,154	–	1,323,154
Food service	–	–	–	890,307	890,307
Community education programs	–	–	–	272,591	272,591
Early childhood family					
education programs	–	–	–	11,214	11,214
School readiness	–	–	–	6,582	6,582
Community service	–	–	–	38,107	38,107
Total restricted	12,752,977	2,649,440	16,580,309	1,218,801	33,201,527
<b>Committed</b>					
Separation/retirement benefits	109,010	–	–	–	109,010
Technology	888,500	–	–	–	888,500
Total committed	997,510	–	–	–	997,510
<b>Assigned</b>					
Subsequent year’s budget	791,134	–	–	–	791,134
Capital purchase timing	45,731	–	–	–	45,731
Site improvements	400,000	–	–	–	400,000
Safety and security	100,000	–	–	–	100,000
Curriculum	300,000	–	–	–	300,000
Total assigned	1,636,865	–	–	–	1,636,865
<b>Unassigned</b>					
	15,906,814	–	–	–	15,906,814
<b>Total</b>	<b>\$ 32,522,583</b>	<b>\$ 2,649,440</b>	<b>\$ 16,580,309</b>	<b>\$ 1,277,301</b>	<b>\$ 53,029,633</b>

## **NOTE 6 – FUND BALANCES (CONTINUED)**

### **B. Minimum Fund Balance Policy**

The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund and the minimum restricted fund balance for the Food Service Special Revenue Fund and Community Service Special Revenue Fund. The policy establishes that the District will strive to maintain a minimum unassigned General Fund balance of two months of operating expenditures, a minimum restricted Food Service Special Revenue Fund balance of \$100,000, and a minimum restricted Community Service Special Revenue Fund balance of \$100,000.

## **NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE**

### **A. Plan Descriptions**

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA's and the TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA's and the TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the IRC.

#### **1. General Employees Retirement Fund (GERF)**

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

#### **2. Teachers Retirement Association (TRA)**

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Retirement Plan administered by MnSCU.

## **NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

### **B. Benefits Provided**

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

#### **1. GERS Benefits**

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

#### **2. TRA Benefits**

The TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statutes and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for the TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Tier I Benefits**

Step-Rate Formula	Percentage per Year
<b>Basic Plan</b>	
First 10 years of service	2.2 %
All years after	2.7 %
<b>Coordinated Plan</b>	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are July 1, 2006 or after	1.9 %

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) Three percent per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

**Tier II Benefits**

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statutes. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits, but not yet receiving them, are bound by the plan provisions in effect at the time they last terminated their public service.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**C. Contributions**

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

**1. GERF Contributions**

Minnesota Statutes, Chapter 353 sets the rates for employee and employer contributions. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District’s contributions to the GERF for the year ended June 30, 2024, were \$632,528. 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 employee and employer contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2022		2023		2024	
	Employee	Employer	Employee	Employer	Employee	Employer
<b>Basic Plan</b>	11.00 %	12.34 %	11.00 %	12.55 %	11.25 %	12.75 %
<b>Coordinated Plan</b>	7.50 %	8.34 %	7.50 %	8.55 %	7.75 %	8.75 %

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2024, were \$2,242,768. 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 fiscal year 2023 Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	<i>in thousands</i>
Employer contributions reported in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 508,764
Add employer contributions not related to future contribution efforts	(87)
Deduct the TRA’s contributions not included in allocation	<u>(643)</u>
Total employer contributions	508,034
Total nonemployer contributions	<u>35,587</u>
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	<u><u>\$ 543,621</u></u>

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 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**D. Pension Costs**

**1. GERF Pension Costs**

At June 30, 2024, the District reported a liability of \$5,261,967 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 \$145,063. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportionate share of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.0941 percent at the end of the measurement period and 0.0975 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 5,261,967
State’s proportionate share of the net pension liability associated with the District	<u>145,063</u>
Total	<u><u>\$ 5,407,030</u></u>

For the year ended June 30, 2024, the District recognized pension expense of \$635,636 for its proportionate share of the GERF’s pension expense. The District also recognized an additional \$652 as pension expense and grant revenue for its proportionate share of the state of Minnesota’s pension expense for the annual \$16 million contribution.

At June 30, 2024, 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 174,304	\$ 37,983
Changes in actuarial assumptions	892,177	1,442,260
Net collective difference between projected and actual investment earnings on pension plan investments	–	200,460
Changes in proportion	–	303,389
District’s contributions to the GERF subsequent to the measurement date	<u>632,528</u>	<u>–</u>
Total	<u><u>\$ 1,699,009</u></u>	<u><u>\$ 1,984,092</u></u>

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

The \$632,528 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. 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
2025	\$ 4,033
2026	\$ (887,378)
2027	\$ 79,884
2028	\$ (114,150)

**2. TRA Pension Costs**

At June 30, 2024, the District reported a liability of \$32,133,224 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 0.3892 percent at the end of the measurement period and 0.4029 percent for the beginning of the period.

The pension liability amount reflected a reduction due to direct aid provided to the TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 32,133,224
State’s proportionate share of the net pension liability associated with the District	<u>2,251,088</u>
Total	<u><u>\$ 34,384,312</u></u>

For the year ended June 30, 2024, the District recognized a negative pension expense of \$1,436,422. It also recognized \$316,971 as an increase to pension expense for the support provided by direct aid.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

At June 30, 2024, 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	\$ 327,513	\$ 472,276
Changes in actuarial assumptions	3,849,115	–
Net collective difference between projected and actual investment earnings on pension plan investments	–	24,536
Changes in proportion District’s contributions to the TRA subsequent to the measurement date	198,019	987,463
	<u>2,242,768</u>	<u>–</u>
Total	<u>\$ 6,617,415</u>	<u>\$ 1,484,275</u>

A total of \$2,242,768 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, 2025. 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
2025	\$ 256,632
2026	\$ (211,272)
2027	\$ 3,642,751
2028	\$ (556,088)
2029	\$ (241,651)

**E. Long-Term Expected Return on Investment**

The State Board of Investment, which manages the investments of the PERA and the TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages.

The target allocation and best-estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	<u>25.00</u>	0.75 %
Total	<u>100.00 %</u>	

## NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

### F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	7.00%	7.00%

#### 1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 7.00 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.00 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the GERF Plan. Benefit increases after retirement are assumed to be 1.25 percent for the GERF Plan.

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the GERF Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit the PERA's experience.

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

#### 2. TRA

Salary increases were based on a service-related table.

Mortality Assumptions Used in Valuation of Total Pension Liability	
Pre-retirement	RP-2014 White Collar Employee Table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 Scale.
Post-retirement	RP-2014 White Collar Annuitant Table, male and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 Scale.
Post-disability	RP-2014 Disabled Retiree Mortality Table, without adjustment.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

## **NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

The following changes in plan provisions and actuarial assumptions occurred in 2023:

### **1. GERF**

#### **CHANGES IN PLAN PROVISIONS**

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

#### **CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

### **2. TRA**

#### **CHANGES IN ACTUARIAL ASSUMPTIONS**

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

## **G. Discount Rate**

### **1. GERF**

The discount rate used to measure the total pension liability in 2023 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### **2. TRA**

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

## NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

### H. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed on the preceding page, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	6.00%	7.00%	8.00%
District's proportionate share of the GERF net pension liability	\$ 9,308,842	\$ 5,261,967	\$ 1,933,258
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	\$ 51,250,128	\$ 32,133,224	\$ 16,483,710

### I. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at [www.mnpera.org](http://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 <https://minnesotatra.org>, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

## NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

### A. Plan Description

The District provides pension benefits to certain eligible employees through its Pension Benefits Plan, a single-employer defined benefit plan administered by the District. All pension benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan is closed to new entrants with eligible groups requiring set hire dates in the contract to be eligible for these benefits. The plan does not issue a publicly available financial report.

These benefits are summarized as follows:

**Administrator Pension Benefits** – For eligible administrators (with at least 10 years of service, hired before July 1, 2009, and at least 50 years of age), the District pays a lump sum benefit equal to 80 days' pay.

**Other Pension Benefits** – The District offers pension benefits to several other employee groups. Eligible employees (with at least 12 years of service and at least 55 years of age) can earn a pension benefit that differs by bargaining unit.

**NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)**

**B. Contributions and Funding Policy**

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has not established a trust fund to finance these pension benefits.

**C. Membership**

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	6
Active plan members	<u>35</u>
Total members	<u><u>41</u></u>

**D. Actuarial Methods and Assumptions**

The District’s net pension liability was measured as of June 30, 2024. The total pension liability was determined by an actuarial valuation date of July 1, 2022, using the entry-age method, and update procedures were used to roll forward the total pension liability to the measurement date. The following actuarial assumptions were used and applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.10%
20-year municipal bond yield	4.10%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

**E. Discount Rate**

The discount rate used to measure the total pension liability was 4.10 percent. The District discount rate used in the prior measurement date was 3.90 percent. Since the plan is not funded, the discount rate is equal to the 20-year municipal bond rate, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

**NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)****F. Changes in the Total Pension Liability**

	<u>Total Pension Liability</u>
Beginning balance	\$ 175,841
Changes for the year	
Service cost	6,114
Interest	6,864
Assumption changes	(167)
Benefit payments	(12,033)
Total net changes	<u>778</u>
Ending balance	<u>\$ 176,619</u>

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 3.90 percent to 4.10 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:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	3.10%	4.10%	5.10%
Total pension liability	\$ 178,330	\$ 176,619	\$ 174,945

## NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

### H. Pension Expense and Related Deferred Outflows and Deferred Inflows of Resources

For the current year ended, the District recognized a pension expense of \$9,503. 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	\$ –	\$ 4,566
Changes in actuarial assumptions	–	166
Total	<u>\$ –</u>	<u>\$ 4,732</u>

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
2025	\$ (2,348)
2026	\$ (2,343)
2027	\$ (41)

## NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

### A. Plan Description

The District provides post-employment benefits to certain eligible employees through the OPEB plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District administers a defined benefit Post-Employment Benefits Trust Fund. The assets of the plan are reported in the District's financial report in the Post-Employment Benefits Trust Fund, established by the District to finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

## NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

### B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree's premiums for medical insurance from the time of retirement until the earlier of eight years or until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

### C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations and uses an actuarial determined contribution amount to establish contribution amounts paid to the trust. The District's contributions in the current year totaled \$671,301 as required on a pay-as-you-go basis to finance current year benefits as described in the previous section.

### D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	38
Active plan members	<u>506</u>
Total members	<u><u>544</u></u>

### E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022, and update procedures were used to roll forward the total OPEB liability to the measurement date. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	\$ 6,981,178
Plan fiduciary net position	<u>(6,358,035)</u>
District's net OPEB liability	<u><u>\$ 623,143</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u><u>91.07%</u></u>

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)**

**F. Actuarial Methods and Assumptions**

The total OPEB liability was determined by an actuarial study, using the entry-age, level percentage of pay method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.20%
Expected long-term investment return	2.30% (net of investment expenses)
20-year municipal bond yield	4.10%
Inflation rate	2.50%
Salary increases	Service graded table
Healthcare trend rate	6.25% grading to 5.00% over 5 years, and then 4.00% over the next 48 years

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The District’s policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes.

The long-term expected rate of return on OPEB plan investments was set based on the plan’s target investment allocation described below, along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
NR Money Market Fund	100.00 %	2.30 %

**G. Rate of Return**

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 5.90 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

## NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

### H. Discount Rate

The discount rate used to measure the total OPEB liability was 3.20 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 2.50 percent.

### I. Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a-b)
Beginning balance	\$ 7,082,630	\$ 5,931,462	\$ 1,151,168
Changes for the year			
Service cost	492,485	–	492,485
Interest	181,988	–	181,988
Assumption changes	(181,069)	–	(181,069)
Plan changes	–	–	–
Contributions – paid through trust	–	76,445	(76,445)
Contributions – paid through operating funds	–	594,856	(594,856)
Projected investment return	–	136,424	(136,424)
Differences between expected and actual experience	–	213,704	(213,704)
Benefit payments – paid through operating funds	(594,856)	(594,856)	–
Total net changes	<u>(101,452)</u>	<u>426,573</u>	<u>(528,025)</u>
Ending balance	<u>\$ 6,981,178</u>	<u>\$ 6,358,035</u>	<u>\$ 623,143</u>

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 2.50 percent to 3.20 percent.
- The expected long-term rate of return was changed from 1.60 percent to 2.30 percent.

**NOTE 9 – 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:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	2.20%	3.20%	4.20%
Net OPEB liability	\$ 953,972	\$ 623,143	\$ 291,673

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:

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
OPEB healthcare cost trend rate	5.25% decreasing to 4.00% over 5 years, then to 3.00% over the next 48 years	6.25% decreasing to 5.00% over 5 years, then to 4.00% over the next 48 years	7.25% decreasing to 6.00% over 5 years, then to 5.00% over the next 48 years
Net OPEB liability	\$ (114,290)	\$ 623,143	\$ 1,487,646

**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 \$263,809. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 96,375	\$ 1,001,447
Changes in actuarial assumptions	225,829	555,827
Net collective difference between projected and actual investment earnings on OPEB plan investments	—	231,399
Total	<u>\$ 322,204</u>	<u>\$ 1,788,673</u>

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2025	\$ (271,556)
2026	\$ (279,865)
2027	\$ (282,062)
2028	\$ (282,115)
2029	\$ (164,120)
Thereafter	\$ (186,751)

**NOTE 10 – FLEXIBLE BENEFIT PLAN**

The District has a flexible benefit plan, which is classified as a “cafeteria plan” (the Plan) under § 125 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from January 1 to December 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for total contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are accounted for in the General Fund. Amounts withheld for medical reimbursement and dependent care are deposited into a separate district checking account. Payments are made by the District to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the employee. The medical reimbursement and dependent care activity are included in the financial statements of the General Fund.

All plan property and income attributable to that property is solely the property of the District, subject to the claims of the District’s general creditors. Participants’ rights under the Plan are equal to those of general creditors of the District in an amount equal to the eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

## NOTE 11 – INTERFUND BALANCES AND TRANSACTIONS

### Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2024:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 6,648	\$ –
Internal Service Fund		
Health Benefits Self-Insurance Fund	–	5,445
Post-Employment Benefits Trust Fund	–	1,203
	<u>\$ 6,648</u>	<u>\$ 6,648</u>

These balances represent interfund amounts between the funds above, due to the timing of payments made to the self-insured internal service fund and for amounts due from the trust for allowable OPEB expenditures. Such interfund balances are reported in the fund financial statements, but are eliminated as necessary in the government-wide financial statements.

## NOTE 12 – COMMITMENTS AND CONTINGENCIES

### A. Federal and State Revenues

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agency cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

### B. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

### C. Construction Contracts

At June 30, 2024, the District had commitments totaling \$771,714 under construction contracts for which the work was not yet completed.

## **NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

### **D. Purchase Power Commitment**

#### **Solar Gardens**

During fiscal year 2019, the District entered into five community solar garden subscription agreements with Northfield Solar, LLC. The District is committed to purchasing up to 40 percent of the annual delivered energy of the solar agreement for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

During fiscal year 2019, the District entered into four community solar garden subscription agreements with Walcott Solar, LLC. The District is committed to purchasing up to 21 percent of the annual delivered energy of the solar agreement for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

During fiscal year 2019, the District entered into two community solar garden subscription agreements with Warsaw Solar, LLC. The District is committed to purchasing up to 40 percent of the annual delivered energy of the solar agreement for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Public Employees Retirement Association Pension Benefits Plan  
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability  
 Year Ended June 30, 2024

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.1286%	\$ 6,040,984	\$ -	\$ 6,040,984	\$ 6,804,594	88.78%	78.70%
06/30/2016	06/30/2015	0.1153%	\$ 5,975,445	\$ -	\$ 5,975,445	\$ 6,676,160	89.50%	78.20%
06/30/2017	06/30/2016	0.1093%	\$ 8,874,618	\$ 115,877	\$ 8,990,495	\$ 6,977,853	127.18%	68.90%
06/30/2018	06/30/2017	0.1105%	\$ 7,054,247	\$ 88,690	\$ 7,142,937	\$ 7,117,773	99.11%	75.90%
06/30/2019	06/30/2018	0.1072%	\$ 5,947,016	\$ 195,044	\$ 6,142,060	\$ 7,169,227	82.95%	79.50%
06/30/2020	06/30/2019	0.1057%	\$ 5,843,915	\$ 181,659	\$ 6,025,574	\$ 7,479,627	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	\$ 6,223,285	\$ 191,902	\$ 6,415,187	\$ 7,403,773	84.06%	79.10%
06/30/2022	06/30/2021	0.0986%	\$ 4,210,662	\$ 128,571	\$ 4,339,233	\$ 7,099,707	59.31%	87.00%
06/30/2023	06/30/2022	0.0975%	\$ 7,722,032	\$ 226,481	\$ 7,948,513	\$ 7,260,387	106.36%	76.70%
06/30/2024	06/30/2023	0.0941%	\$ 5,261,967	\$ 145,063	\$ 5,407,030	\$ 7,480,440	70.34%	83.10%

Public Employees Retirement Association Pension Benefits Plan  
 Schedule of District Contributions  
 Year Ended June 30, 2024

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 500,712	\$ 500,712	\$ -	\$ 6,676,160	7.50%
06/30/2016	\$ 523,339	\$ 523,339	\$ -	\$ 6,977,853	7.50%
06/30/2017	\$ 533,833	\$ 533,833	\$ -	\$ 7,117,773	7.50%
06/30/2018	\$ 537,692	\$ 537,692	\$ -	\$ 7,169,227	7.50%
06/30/2019	\$ 560,972	\$ 560,972	\$ -	\$ 7,479,627	7.50%
06/30/2020	\$ 555,283	\$ 555,283	\$ -	\$ 7,403,773	7.50%
06/30/2021	\$ 532,478	\$ 532,478	\$ -	\$ 7,099,707	7.50%
06/30/2022	\$ 544,529	\$ 544,529	\$ -	\$ 7,260,387	7.50%
06/30/2023	\$ 561,033	\$ 561,033	\$ -	\$ 7,480,440	7.50%
06/30/2024	\$ 632,528	\$ 632,528	\$ -	\$ 8,436,660	7.50%

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, 2024

District Fiscal Year-End	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 Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4710%	\$ 21,703,341	\$ 1,526,697	\$ 23,230,038	\$ 21,500,732	100.94%	81.50%
06/30/2016	06/30/2015	0.4210%	\$ 26,043,014	\$ 3,194,156	\$ 29,237,170	\$ 21,450,533	121.41%	76.80%
06/30/2017	06/30/2016	0.4095%	\$ 97,675,521	\$ 9,804,006	\$107,479,527	\$ 21,487,053	454.58%	44.88%
06/30/2018	06/30/2017	0.4064%	\$ 81,124,812	\$ 7,842,332	\$ 88,967,144	\$ 21,919,227	370.11%	51.57%
06/30/2019	06/30/2018	0.4024%	\$ 25,274,486	\$ 2,374,579	\$ 27,649,065	\$ 22,274,056	113.47%	78.07%
06/30/2020	06/30/2019	0.3954%	\$ 25,202,879	\$ 2,230,422	\$ 27,433,301	\$ 22,520,130	111.91%	78.21%
06/30/2021	06/30/2020	0.3991%	\$ 29,486,043	\$ 2,470,754	\$ 31,956,797	\$ 23,192,121	127.14%	75.48%
06/30/2022	06/30/2021	0.4002%	\$ 17,513,949	\$ 1,477,267	\$ 18,991,216	\$ 23,944,268	73.14%	86.63%
06/30/2023	06/30/2022	0.4029%	\$ 32,262,101	\$ 2,392,639	\$ 34,654,740	\$ 24,902,170	129.56%	76.17%
06/30/2024	06/30/2023	0.3892%	\$ 32,133,224	\$ 2,251,088	\$ 34,384,312	\$ 24,748,421	129.84%	76.42%

Teachers Retirement Association Pension Benefits Plan  
 Schedule of District Contributions  
 Year Ended June 30, 2024

District Fiscal Year-End	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,608,790	\$ 1,608,790	\$ -	\$ 21,450,533	7.50%
06/30/2016	\$ 1,611,529	\$ 1,611,529	\$ -	\$ 21,487,053	7.50%
06/30/2017	\$ 1,643,942	\$ 1,643,942	\$ -	\$ 21,919,227	7.50%
06/30/2018	\$ 1,670,554	\$ 1,670,554	\$ -	\$ 22,274,056	7.50%
06/30/2019	\$ 1,736,302	\$ 1,736,302	\$ -	\$ 22,520,130	7.71%
06/30/2020	\$ 1,836,816	\$ 1,836,816	\$ -	\$ 23,192,121	7.92%
06/30/2021	\$ 1,946,669	\$ 1,946,669	\$ -	\$ 23,944,268	8.13%
06/30/2022	\$ 2,076,841	\$ 2,076,841	\$ -	\$ 24,902,170	8.34%
06/30/2023	\$ 2,115,990	\$ 2,115,990	\$ -	\$ 24,748,421	8.55%
06/30/2024	\$ 2,242,768	\$ 2,242,768	\$ -	\$ 25,631,617	8.75%

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, 2024

	District Fiscal Year-End Date							
	2017	2018	2019	2020	2021	2022	2023	2024
Total pension liability								
Service cost	\$ 26,629	\$ 25,175	\$ 15,237	\$ 13,110	\$ 9,955	\$ 8,790	\$ 6,097	\$ 6,114
Interest	25,786	22,605	24,016	14,128	5,765	4,275	7,147	6,864
Assumption changes	–	(6,465)	3,025	4,035	(2,103)	(3,381)	(85)	(167)
Plan changes	–	–	(183,682)	(121,593)	(13,758)	20,794	–	–
Differences between expected and actual experience	–	–	40,067	–	46,723	–	(9,134)	–
Benefit payments	(179,784)	(141,206)	(108,112)	(145,982)	(97,603)	(66,283)	(20,127)	(12,033)
Net change in total pension liability	(127,369)	(99,891)	(209,449)	(236,302)	(51,021)	(35,805)	(16,102)	778
Total pension liability – beginning of year	951,780	824,411	724,520	515,071	278,769	227,748	191,943	175,841
Total pension liability – end of year	<u>\$ 824,411</u>	<u>\$ 724,520</u>	<u>\$ 515,071</u>	<u>\$ 278,769</u>	<u>\$ 227,748</u>	<u>\$ 191,943</u>	<u>\$ 175,841</u>	<u>\$ 176,619</u>
Covered-employee payroll	<u>\$ 5,087,909</u>	<u>\$ 5,397,763</u>	<u>\$ 4,004,082</u>	<u>\$ 4,124,204</u>	<u>\$ 1,874,497</u>	<u>\$ 1,930,732</u>	<u>\$ 1,437,009</u>	<u>\$ 1,480,119</u>
Total pension liability as a percentage percentage of covered-employee payroll	<u>16.20%</u>	<u>13.42%</u>	<u>12.86%</u>	<u>6.76%</u>	<u>12.15%</u>	<u>9.94%</u>	<u>12.24%</u>	<u>11.93%</u>

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, 2024

	District Fiscal Year-End Date							
	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability								
Service cost	\$ 534,410	\$ 550,441	\$ 580,810	\$ 647,785	\$ 744,469	\$ 622,063	\$ 526,302	\$ 492,485
Interest	231,847	234,610	235,877	226,851	200,811	165,099	229,747	181,988
Assumption changes	-	-	163,031	224,454	(542,120)	(221,081)	134,539	(181,069)
Plan changes	-	-	216,862	77,313	156,087	(497,150)	(266,171)	-
Differences between expected and actual experience	-	-	(206,512)	-	192,751	-	(1,266,428)	-
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)	(759,312)	(513,023)	(594,856)
Net change in total OPEB liability	42,107	135,708	94,180	496,510	339,733	(690,381)	(1,155,034)	(101,452)
Total OPEB liability – beginning of year	7,819,807	7,861,914	7,997,622	8,091,802	8,588,312	8,928,045	8,237,664	7,082,630
Total OPEB liability – end of year	7,861,914	7,997,622	8,091,802	8,588,312	8,928,045	8,237,664	7,082,630	6,981,178
Plan fiduciary net position								
Contributions	1,482,818	1,321,646	1,292,045	1,358,870	1,350,239	1,406,996	737,782	671,301
Investment earnings	9,220	35,677	78,525	51,146	4,959	14,806	227,677	350,128
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)	(759,312)	(513,023)	(594,856)
Net change in plan fiduciary net position	767,888	707,980	474,682	730,123	942,933	662,490	452,436	426,573
Plan fiduciary net position – beginning of year	1,192,930	1,960,818	2,668,798	3,143,480	3,873,603	4,816,536	5,479,026	5,931,462
Plan fiduciary net position – end of year	1,960,818	2,668,798	3,143,480	3,873,603	4,816,536	5,479,026	5,931,462	6,358,035
Net OPEB liability	\$ 5,901,096	\$ 5,328,824	\$ 4,948,322	\$ 4,714,709	\$ 4,111,509	\$ 2,758,638	\$ 1,151,168	\$ 623,143
Plan fiduciary net position as a percentage of the total OPEB liability	24.94%	33.37%	38.85%	45.10%	53.95%	66.51%	83.75%	91.07%
Covered-employee payroll	\$ 26,909,244	\$ 28,548,017	\$ 28,581,553	\$ 29,439,000	\$ 30,950,936	\$ 31,879,464	\$ 31,038,769	\$ 31,969,932
Net OPEB liability as a percentage of covered-employee payroll	21.93%	18.67%	17.31%	16.02%	13.28%	8.65%	3.71%	1.95%

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, 2024

	District Fiscal Year-End Date							
	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution (ADC)	\$ 1,110,247	\$ 1,110,247	\$ 1,070,485	\$ 1,070,485	\$ 1,133,311	\$ 1,133,311	\$ 709,829	\$ 709,829
Contributions in relation to the ADC	1,482,818	1,321,646	1,292,045	1,358,870	1,350,239	1,406,996	737,782	671,301
Contribution deficiency (excess)	\$ (372,571)	\$ (211,399)	\$ (221,560)	\$ (288,385)	\$ (216,928)	\$ (273,685)	\$ (27,953)	\$ 38,528
Covered-employee payroll	\$ 26,909,244	\$ 28,548,017	\$ 28,581,553	\$ 29,439,000	\$ 30,950,936	\$ 31,879,464	\$ 31,038,769	\$ 31,969,932
Contributions as a percentage of covered-employee payroll	5.51%	4.63%	4.52%	4.62%	4.36%	4.41%	2.38%	2.10%

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.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan  
Schedule of Investment Returns  
Year Ended June 30, 2024

<u>Year</u>	<u>Annual Money-Weighted Rate of Return, Net of Investment Expense</u>
2017	0.77 %
2018	1.80 %
2019	2.90 %
2020	1.60 %
2021	0.10 %
2022	0.30 %
2023	4.20 %
2024	5.90 %

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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INDEPENDENT SCHOOL DISTRICT NO. 200

Notes to Required Supplementary Information  
June 30, 2024

**PERA – GENERAL EMPLOYEES RETIREMENT FUND**

**2023 CHANGES IN PLAN PROVISIONS**

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

**2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

**2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

**2020 CHANGES IN PLAN PROVISIONS**

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

## **PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)**

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)**

- 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.

### **2019 CHANGES IN PLAN PROVISIONS**

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2017 to MP-2018.

### **2018 CHANGES IN PLAN PROVISIONS**

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

## **PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)**

### **2017 CHANGES IN PLAN PROVISIONS**

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

### **2015 CHANGES IN PLAN PROVISIONS**

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

## **TEACHERS RETIREMENT ASSOCIATION (TRA)**

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

### **2018 CHANGES IN PLAN PROVISIONS**

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

### **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.

## **TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)**

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)**

- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The single discount rate was changed from 8.00 percent to 4.66 percent.

### **2015 CHANGES IN PLAN PROVISIONS**

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

## **PENSION BENEFITS PLAN**

### **2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.90 percent to 4.10 percent.

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- Mortality tables and withdrawal rates were updated.
- The salary increase scales for nonteachers were updated.
- The discount rate was changed from 3.80 percent to 3.90 percent.

### **2022 CHANGES IN PLAN PROVISIONS**

- The principals' percentage of the 80 days of pay severance benefit paid to a 403(b) plan increased from 50 percent to 100 percent for all participants. Therefore, these benefits are completely accounted for under GASB Statement No. 73.

### **2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.10 percent to 3.80 percent.

### **2021 CHANGES IN PLAN PROVISIONS**

- Changes in negotiated contracts limited certain groups to participate in the plan moving forward. Also, changes to where benefits are paid shifted portions of the obligation away from pension obligations into OPEB obligations.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality tables and salary increase rates were updated.
- The discount rate was changed from 2.40 percent to 2.10 percent.

### **2020 CHANGES IN PLAN PROVISIONS**

- The teachers' percentage of the 60 days of pay severance benefit and the \$2,500 lump sum if on schedule B, which are paid to a 403(b) plan, decreased from 25.00 percent for married participants and 50.00 percent for single participants to zero percent for all participants. Therefore, future teachers are no longer assumed to have this pension benefit.
- The community education coordinators' percentage of the 60 days of pay severance benefit paid to a 403(b) plan decreased from 70.00 percent to 40.00 percent.
- The principals' percentage of the 80 days of pay severance benefit paid to a 403(b) plan decreased from 60.00 percent to 50.00 percent.

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.10 percent to 2.40 percent.

## **PENSION BENEFITS PLAN (CONTINUED)**

### **2019 CHANGES IN PLAN PROVISIONS**

- For eligible teachers, the percentage of the 60 days of pay severance benefit paid to a 403(b) plan (and, therefore, included under GASB Statement No. 73), decreased from 75.00 percent for all participants, to 25.00 percent for married participants, and 50.00 percent for single participants.
- Teachers listed on schedule B of the contract are now eligible to receive a \$2,500 lump sum payable upon retirement at the same percentages as described above.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.50 percent to 3.10 percent.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.90 percent to 3.50 percent.

## **OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN**

### **2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.50 percent to 3.20 percent.
- The expected long-term investment return assumption was changed from 1.60 percent to 2.30 percent.

### **2023 CHANGES IN PLAN PROVISIONS**

- Principals, teachers, and community education licensed coordinators now receive the single premium for the Comp Basic Plan at the time of retirement, rather than the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of eight years or Medicare eligibility.

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates, mortality tables, salary increase rates for nonteachers, and withdrawal rates were updated.
- The discount rate was changed from 2.70 percent to 2.50 percent.
- The expected long-term rate of return was changed from 1.10 percent to 1.60 percent.

### **2022 CHANGES IN PLAN PROVISIONS**

- The principals' percentage of the 80 days of pay severance benefit paid to a healthcare savings plan (and therefore included under GASB Statement No. 75) decreased from 50 percent to zero percent for all participants. Therefore, these benefits are completely accounted for under GASB Statement No. 73.
- Administrators now receive the single premium for the Comp Basic Plan at the time of retirement rather than the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of 8 years or Medicare eligibility.
- The severance benefit for community education coordinators will be paid in two equal annual installments to a healthcare savings plan instead of a single lump sum.
- A sunset date was added to the teachers and community education licensed coordinators post-employment subsidized retiree medical benefit. In addition, a one-time irrevocable choice (made by March 15, 2022) was given to this group to forfeit the current post-employment subsidized medical benefit for the new defined contribution-style OPEB. Only teachers and community education licensed coordinators hired before July 1, 2022 and not electing the matching contribution plan will be eligible for the defined benefit-style OPEB benefit.

### **2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected long-term investment return was updated from 1.20 percent to 1.10 percent.
- The discount rate was changed from 1.80 percent to 2.70 percent.

### **2021 CHANGES IN PLAN PROVISIONS**

- Changes in negotiated contracts limited subsidized benefit payments for certain groups in the plan moving forward. Also, changes to where benefits are paid shifted portions of the obligation away from pension obligations into OPEB obligations.

## **OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)**

### **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 8 years, or until Medicare eligibility, if earlier.
- The teachers' percentage of the 60 days of pay severance benefit and the \$2,500 lump sum if on schedule B, which are paid to a healthcare savings plan, increased from 75.00 percent for married participants, or 50.00 percent for single participants, to 100.00 percent for all participants.
- The community education coordinators' percentage of the 60 days of pay severance benefit paid to a healthcare savings plan increased from 30.00 percent to 60.00 percent for all participants.
- The principals' percentage of the 80 days of pay severance benefit paid to a healthcare savings plan increased from 40.00 percent to 50.00 percent for all participants.

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected long-term investment return was updated from 0.80 percent to 1.20 percent.
- The discount rate was changed from 2.70 percent to 2.20 percent.

### **2019 CHANGES IN PLAN PROVISIONS**

- For eligible teachers, the percentage of the 60 days of pay severance benefit paid to a healthcare savings plan (and, therefore, included under GASB Statement Nos. 74 and 75), increased from 25.00 percent for all participants, to 75.00 percent for married participants, and 50.00 percent for single participants.
- Teachers listed on schedule B of the contract are now eligible to receive a \$2,500 lump sum payable upon retirement at the same percentages as described above.
- The district-paid single premiums for the superintendent changed from being based on the Triple Gold Plan to the Comp Basic Plan.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was updated from 0.20 percent to 0.80 percent.
- The discount rate was changed from 2.90 percent to 2.70 percent.

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds  
 Combining Balance Sheet  
 as of June 30, 2024

	<u>Special Revenue Funds</u>		
	<u>Food Service</u>	<u>Community Service</u>	<u>Total</u>
<b>Assets</b>			
Cash and temporary investments	\$ 883,879	\$ 754,233	\$ 1,638,112
Receivables			
Current taxes	-	233,746	233,746
Delinquent taxes	-	4,775	4,775
Accounts and interest	6,128	13,797	19,925
Due from other governmental units	80,869	56,650	137,519
Inventory	53,308	-	53,308
Prepaid items	1,750	3,442	5,192
	<u>1,750</u>	<u>3,442</u>	<u>5,192</u>
Total assets	<u>\$ 1,025,934</u>	<u>\$ 1,066,643</u>	<u>\$ 2,092,577</u>
<b>Liabilities</b>			
Salaries payable	\$ 12,948	\$ 140,880	\$ 153,828
Accounts and contracts payable	17,635	37,443	55,078
Unearned revenue	49,986	104,197	154,183
Total liabilities	<u>80,569</u>	<u>282,520</u>	<u>363,089</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for subsequent year	-	449,406	449,406
Unavailable revenue – delinquent taxes	-	2,781	2,781
Total deferred inflows of resources	<u>-</u>	<u>452,187</u>	<u>452,187</u>
<b>Fund balances</b>			
Nonspendable	55,058	3,442	58,500
Restricted	890,307	328,494	1,218,801
Total fund balances	<u>945,365</u>	<u>331,936</u>	<u>1,277,301</u>
	<u>945,365</u>	<u>331,936</u>	<u>1,277,301</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,025,934</u>	<u>\$ 1,066,643</u>	<u>\$ 2,092,577</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2024

	<u>Special Revenue Funds</u>		<u>Total</u>
	<u>Food Service</u>	<u>Community Service</u>	
Revenue			
Local sources			
Property taxes	\$ -	\$ 464,013	\$ 464,013
Investment earnings	43,854	38,419	82,273
Other	343,222	1,868,163	2,211,385
State sources	1,526,871	430,286	1,957,157
Federal sources	1,312,277	9,258	1,321,535
Total revenue	<u>3,226,224</u>	<u>2,810,139</u>	<u>6,036,363</u>
Expenditures			
Current			
Food service	3,167,748	-	3,167,748
Community service	-	2,864,461	2,864,461
Capital outlay	135,497	1,917	137,414
Total expenditures	<u>3,303,245</u>	<u>2,866,378</u>	<u>6,169,623</u>
Net change in fund balances	(77,021)	(56,239)	(133,260)
Fund balances			
Beginning of year	<u>1,022,386</u>	<u>388,175</u>	<u>1,410,561</u>
End of year	<u>\$ 945,365</u>	<u>\$ 331,936</u>	<u>\$ 1,277,301</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund  
Comparative Balance Sheet  
as of June 30, 2024 and 2023

	2024	2023
<b>Assets</b>		
Cash and temporary investments	\$ 38,315,871	\$ 34,599,480
Receivables		
Current taxes	8,403,853	7,509,615
Delinquent taxes	140,446	129,214
Accounts and interest	318,703	209,008
Due from other governmental units	4,510,468	5,104,407
Due from other funds	6,648	1,149
Lease revenue	224,112	233,985
Prepaid items	1,228,417	206,575
	<u>53,148,518</u>	<u>47,993,433</u>
Total assets	<u>\$ 53,148,518</u>	<u>\$ 47,993,433</u>
<b>Liabilities</b>		
Salaries payable	\$ 2,006,717	\$ 2,004,996
Accounts and contracts payable	2,750,179	2,867,217
Due to other governmental units	122,624	121,721
Due to other funds	-	3,921
Unearned revenue	55,351	13,412
Severance benefits payable	100,459	86,326
Total liabilities	<u>5,035,330</u>	<u>5,097,593</u>
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	15,287,062	13,363,419
Lease revenue for subsequent years	224,112	233,985
Unavailable revenue – delinquent taxes	79,431	69,051
Total deferred inflows of resources	<u>15,590,605</u>	<u>13,666,455</u>
<b>Fund balances</b>		
Nonspendable for prepaid items	1,228,417	206,575
Restricted for student activities	194,730	140,120
Restricted for scholarships	273,589	263,036
Restricted for staff development	135,097	318,151
Restricted for literacy incentive aid	180,763	-
Restricted for operating capital	4,215,497	4,876,262
Restricted for gifted and talented	113,249	95,083
Restricted for basic skills	1,086,790	2,102
Restricted for long-term facilities maintenance	5,653,823	6,179,153
Restricted for Medical Assistance	306,142	187,594
Restricted for grants and donations	593,297	649,933
Committed for separation/retirement benefits	109,010	81,144
Committed for technology	888,500	934,544
Assigned for subsequent year's budget	791,134	46,643
Assigned for capital purchase timing	45,731	-
Assigned for site improvements	400,000	-
Assigned for safety and security	100,000	-
Assigned for curriculum	300,000	-
Unassigned	15,906,814	15,249,045
Total fund balances	<u>32,522,583</u>	<u>29,229,385</u>
	<u>\$ 53,148,518</u>	<u>\$ 47,993,433</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 53,148,518</u>	<u>\$ 47,993,433</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
<b>Revenue</b>				
Local sources				
Property taxes	\$ 14,286,080	\$ 14,283,473	\$ (2,607)	\$ 12,733,871
Investment earnings	474,000	1,797,286	1,323,286	1,102,875
Other	1,927,911	1,866,074	(61,837)	1,900,409
State sources	46,424,911	46,353,241	(71,670)	41,307,076
Federal sources	3,235,885	3,200,552	(35,333)	4,782,524
Total revenue	66,348,787	67,500,626	1,151,839	61,826,755
<b>Expenditures</b>				
Current				
Administration				
Salaries	1,449,608	1,390,201	(59,407)	1,430,300
Employee benefits	544,459	525,184	(19,275)	536,719
Purchased services	150,250	147,922	(2,328)	178,660
Supplies and materials	22,550	21,473	(1,077)	19,990
Capital expenditures	–	190	190	325
Other expenditures	49,305	40,722	(8,583)	46,828
Total administration	2,216,172	2,125,692	(90,480)	2,212,822
District support services				
Salaries	1,197,773	1,091,681	(106,092)	972,905
Employee benefits	654,076	605,205	(48,871)	574,891
Purchased services	330,743	366,387	35,644	372,740
Supplies and materials	431,783	327,951	(103,832)	408,804
Capital expenditures	800	124,570	123,770	9,576
Other expenditures	79,165	89,566	10,401	69,477
Total district support services	2,694,340	2,605,360	(88,980)	2,408,393
Elementary and secondary regular instruction				
Salaries	17,439,219	16,940,697	(498,522)	16,437,575
Employee benefits	7,816,659	7,584,865	(231,794)	7,252,693
Purchased services	1,331,654	1,447,330	115,676	1,361,301
Supplies and materials	1,441,727	895,549	(546,178)	1,011,706
Capital expenditures	180,484	227,968	47,484	226,450
Other expenditures	129,219	137,854	8,635	142,807
Total elementary and secondary regular instruction	28,338,962	27,234,263	(1,104,699)	26,432,532

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	566,271	566,271	–	581,645
Employee benefits	275,370	272,702	(2,668)	278,684
Purchased services	30,000	33,924	3,924	9,082
Supplies and materials	7,000	17,884	10,884	21,037
Other expenditures	1,884	3,107	1,223	2,621
Total vocational education instruction	880,525	893,888	13,363	893,069
Special education instruction				
Salaries	7,615,292	7,480,964	(134,328)	6,966,534
Employee benefits	3,257,501	3,271,220	13,719	2,956,498
Purchased services	839,561	836,646	(2,915)	568,809
Supplies and materials	100,288	62,429	(37,859)	96,151
Capital expenditures	3,040	4,050	1,010	104,997
Other expenditures	102,546	105,181	2,635	99,308
Total special education instruction	11,918,228	11,760,490	(157,738)	10,792,297
Instructional support services				
Salaries	1,661,334	1,774,733	113,399	1,741,884
Employee benefits	756,661	768,205	11,544	759,088
Purchased services	398,707	153,618	(245,089)	111,773
Supplies and materials	439,242	155,522	(283,720)	146,895
Capital expenditures	43,208	18,402	(24,806)	130
Other expenditures	11,764	13,847	2,083	12,917
Total instructional support services	3,310,916	2,884,327	(426,589)	2,772,687
Pupil support services				
Salaries	1,669,899	1,371,565	(298,334)	1,396,060
Employee benefits	718,744	659,008	(59,736)	569,454
Purchased services	6,142,848	6,200,759	57,911	5,426,287
Supplies and materials	169,923	113,575	(56,348)	1,239,960
Capital expenditures	3,210	48,379	45,169	85,331
Other expenditures	7,876	8,661	785	8,417
Total pupil support services	8,712,500	8,401,947	(310,553)	8,725,509

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	1,982,271	1,793,837	(188,434)	1,708,916
Employee benefits	854,113	828,706	(25,407)	765,014
Purchased services	1,990,060	1,772,412	(217,648)	2,043,901
Supplies and materials	358,092	404,971	46,879	367,426
Capital expenditures	4,335,220	3,084,395	(1,250,825)	953,791
Other expenditures	7,114	6,691	(423)	6,405
Total sites and buildings	<u>9,526,870</u>	<u>7,891,012</u>	<u>(1,635,858)</u>	<u>5,845,453</u>
Fiscal and other fixed cost programs				
Purchased services	401,625	401,625	–	334,926
Other expenditures	120,000	121,810	1,810	120,100
Total fiscal and other fixed cost programs	<u>521,625</u>	<u>523,435</u>	<u>1,810</u>	<u>455,026</u>
Debt service				
Principal	43,373	19,051	(24,322)	47,599
Interest and fiscal charges	–	7,182	7,182	758
Total debt service	<u>43,373</u>	<u>26,233</u>	<u>(17,140)</u>	<u>48,357</u>
Total expenditures	<u>68,163,511</u>	<u>64,346,647</u>	<u>(3,816,864)</u>	<u>60,586,145</u>
Excess (deficiency) of revenue over expenditures	(1,814,724)	3,153,979	4,968,703	1,240,610
Other financing sources				
Debt issued	–	100,824	100,824	–
Sale of capital assets	–	1,430	1,430	2,100
Insurance recovery	–	36,965	36,965	–
Total other financing sources	<u>–</u>	<u>139,219</u>	<u>139,219</u>	<u>2,100</u>
Net change in fund balances	<u>\$ (1,814,724)</u>	<u>3,293,198</u>	<u>\$ 5,107,922</u>	<u>1,242,710</u>
Fund balances				
Beginning of year		<u>29,229,385</u>		<u>27,986,675</u>
End of year		<u>\$ 32,522,583</u>		<u>\$ 29,229,385</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and temporary investments	\$ 883,879	\$ 1,006,384
Receivables		
Accounts and interest	6,128	-
Due from other governmental units	80,869	37,177
Inventory	53,308	76,382
Prepaid items	<u>1,750</u>	<u>1,755</u>
Total assets	<u>\$ 1,025,934</u>	<u>\$ 1,121,698</u>
<b>Liabilities</b>		
Salaries payable	\$ 12,948	\$ 20,947
Accounts and contracts payable	17,635	14,928
Due to other governmental units	-	2,139
Unearned revenue	<u>49,986</u>	<u>61,298</u>
Total liabilities	<u>80,569</u>	<u>99,312</u>
<b>Fund balances</b>		
Nonspendable for inventory	53,308	76,382
Nonspendable for prepaid items	1,750	1,755
Restricted for food service	<u>890,307</u>	<u>944,249</u>
Total fund balances	<u>945,365</u>	<u>1,022,386</u>
Total liabilities and fund balances	<u>\$ 1,025,934</u>	<u>\$ 1,121,698</u>

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, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings	\$ 6,070	\$ 43,854	\$ 37,784	\$ 38,785
Other – primarily meal sales	377,400	343,222	(34,178)	1,124,169
State sources	2,131,118	1,526,871	(604,247)	98,025
Federal sources	889,260	1,312,277	423,017	1,349,681
Total revenue	<u>3,403,848</u>	<u>3,226,224</u>	<u>(177,624)</u>	<u>2,610,660</u>
Expenditures				
Current				
Salaries	1,017,577	997,975	(19,602)	761,945
Employee benefits	282,778	283,846	1,068	265,022
Purchased services	277,100	272,869	(4,231)	186,377
Supplies and materials	2,021,310	1,598,212	(423,098)	1,244,701
Other expenditures	22,000	14,846	(7,154)	51,179
Capital outlay	76,000	135,497	59,497	193,873
Total expenditures	<u>3,696,765</u>	<u>3,303,245</u>	<u>(393,520)</u>	<u>2,703,097</u>
Net change in fund balances	<u>\$ (292,917)</u>	<u>(77,021)</u>	<u>\$ 215,896</u>	<u>(92,437)</u>
Fund balances				
Beginning of year		<u>1,022,386</u>		<u>1,114,823</u>
End of year		<u>\$ 945,365</u>		<u>\$ 1,022,386</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and temporary investments	\$ 754,233	\$ 800,131
Receivables		
Current taxes	233,746	251,554
Delinquent taxes	4,775	4,864
Accounts and interest	13,797	16,455
Due from other governmental units	56,650	46,914
Prepaid items	<u>3,442</u>	<u>6,546</u>
Total assets	<u>\$ 1,066,643</u>	<u>\$ 1,126,464</u>
<b>Liabilities</b>		
Salaries payable	\$ 140,880	\$ 132,573
Accounts and contracts payable	37,443	29,473
Unearned revenue	<u>104,197</u>	<u>105,871</u>
Total liabilities	282,520	267,917
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	449,406	467,731
Unavailable revenue – delinquent taxes	<u>2,781</u>	<u>2,641</u>
Total deferred inflows of resources	452,187	470,372
<b>Fund balances</b>		
Nonspendable for prepaid items	3,442	6,546
Restricted for community education programs	272,591	245,543
Restricted for early childhood family education programs	11,214	75,310
Restricted for school readiness	6,582	22,669
Restricted for community service	<u>38,107</u>	<u>38,107</u>
Total fund balances	<u>331,936</u>	<u>388,175</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,066,643</u>	<u>\$ 1,126,464</u>

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, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 466,868	\$ 464,013	\$ (2,855)	\$ 461,437
Investment earnings	25,000	38,419	13,419	33,301
Other – primarily tuition and fees	1,814,947	1,868,163	53,216	1,565,831
State sources	412,971	430,286	17,315	360,320
Federal sources	–	9,258	9,258	8,025
Total revenue	<u>2,719,786</u>	<u>2,810,139</u>	<u>90,353</u>	<u>2,428,914</u>
Expenditures				
Current				
Salaries	1,760,082	1,775,082	15,000	1,545,757
Employee benefits	621,820	599,055	(22,765)	510,110
Purchased services	318,075	325,273	7,198	277,451
Supplies and materials	84,925	98,283	13,358	81,323
Other expenditures	56,446	66,768	10,322	56,399
Capital outlay	5,001	1,917	(3,084)	7,458
Debt service				
Principal	3,000	–	(3,000)	2,956
Interest and fiscal charges	–	–	–	44
Total expenditures	<u>2,849,349</u>	<u>2,866,378</u>	<u>17,029</u>	<u>2,481,498</u>
Net change in fund balances	<u>\$ (129,563)</u>	<u>(56,239)</u>	<u>\$ 73,324</u>	<u>(52,584)</u>
Fund balances				
Beginning of year		<u>388,175</u>		<u>440,759</u>
End of year		<u>\$ 331,936</u>		<u>\$ 388,175</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and temporary investments	<u>\$ 2,669,231</u>	<u>\$ 4,994,911</u>
Liabilities		
Accounts and contracts payable	\$ 19,791	\$ 125,826
Fund balances		
Restricted for building construction	<u>2,649,440</u>	<u>4,869,085</u>
Total liabilities and fund balances	<u>\$ 2,669,231</u>	<u>\$ 4,994,911</u>

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, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	\$ 140,000	\$ 187,707	\$ 47,707	\$ 238,198
Expenditures				
Capital outlay				
Purchased services	200,000	320,275	120,275	192,620
Supplies and materials	610,000	428,225	(181,775)	600,883
Capital expenditures	4,199,085	1,658,852	(2,540,233)	4,552,295
Total expenditures	<u>5,009,085</u>	<u>2,407,352</u>	<u>(2,601,733)</u>	<u>5,345,798</u>
Net change in fund balances	<u>\$ (4,869,085)</u>	(2,219,645)	<u>\$ 2,649,440</u>	(5,107,600)
Fund balances				
Beginning of year		<u>4,869,085</u>		<u>9,976,685</u>
End of year		<u>\$ 2,649,440</u>		<u>\$ 4,869,085</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund  
Comparative Balance Sheet  
as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and temporary investments	\$ 3,372,691	\$ 3,172,361
Cash and investments held by trustee	15,257,155	13,829,944
Receivables		
Current taxes	2,581,496	2,543,975
Delinquent taxes	44,300	46,357
Due from other governmental units	<u>32,382</u>	<u>31,868</u>
Total assets	<u>\$ 21,288,024</u>	<u>\$ 19,624,505</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 4,681,454	\$ 4,497,003
Unavailable revenue – delinquent taxes	<u>26,261</u>	<u>25,386</u>
Total deferred inflows of resources	4,707,715	4,522,389
Fund balances		
Restricted for qualified school construction bond payments	15,257,155	13,829,944
Restricted for debt service	<u>1,323,154</u>	<u>1,272,172</u>
Total fund balances	<u>16,580,309</u>	<u>15,102,116</u>
Total deferred inflows of resources, and fund balances	<u>\$ 21,288,024</u>	<u>\$ 19,624,505</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 4,300,774	\$ 4,223,060	\$ (77,714)	\$ 4,391,006
Investment earnings	648,518	803,064	154,546	737,753
State sources	286,094	323,819	37,725	318,696
Total revenue	<u>5,235,386</u>	<u>5,349,943</u>	<u>114,557</u>	<u>5,447,455</u>
Expenditures				
Debt service				
Principal	3,505,000	3,505,000	–	3,495,000
Interest	364,125	364,125	–	374,915
Fiscal charges	2,625	2,625	–	2,625
Total expenditures	<u>3,871,750</u>	<u>3,871,750</u>	<u>–</u>	<u>3,872,540</u>
Net change in fund balances	<u>\$ 1,363,636</u>	1,478,193	<u>\$ 114,557</u>	1,574,915
Fund balances				
Beginning of year		<u>15,102,116</u>		<u>13,527,201</u>
End of year		<u>\$ 16,580,309</u>		<u>\$ 15,102,116</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds  
 Combining Statement of Net Position  
 as of June 30, 2024

(With Comparative Totals as of June 30, 2023)

	Health Benefits	Dental	Totals	
	Self-Insurance	Self-Insurance	2024	2023
<b>Assets</b>				
<b>Current assets</b>				
Cash and temporary investments	\$ 5,038,642	\$ 1,401,453	\$ 6,440,095	\$ 7,148,387
Receivables				
Accounts and interest	788,584	12,378	800,962	20,534
Due from other funds	—	—	—	3,921
Deposits	170,000	—	170,000	170,000
Total current assets	<u>5,997,226</u>	<u>1,413,831</u>	<u>7,411,057</u>	<u>7,342,842</u>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Due to other funds	5,445	—	5,445	—
Unearned revenue	1,053,140	68,610	1,121,750	1,040,966
Claims incurred, but not reported	728,018	16,948	744,966	697,903
Total current liabilities	<u>1,786,603</u>	<u>85,558</u>	<u>1,872,161</u>	<u>1,738,869</u>
<b>Net position</b>				
Unrestricted	<u>\$ 4,210,623</u>	<u>\$ 1,328,273</u>	<u>\$ 5,538,896</u>	<u>\$ 5,603,973</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds  
 Combining Statement of Revenue, Expenses, and Changes in Net Position  
 Year Ended June 30, 2024  
 (With Comparative Totals for the Year Ended June 30, 2023)

	<u>Health Benefits Self-Insurance</u>	<u>Dental Benefits Self-Insurance</u>	<u>Totals</u>	
			<u>2024</u>	<u>2023</u>
Operating revenue				
Charges for services				
Contributions from governmental funds	\$ 9,058,310	\$ 716,933	\$ 9,775,243	\$ 8,926,942
Operating expenses				
Health benefit claims	9,500,895	-	9,500,895	8,632,845
Dental benefit claims	-	649,927	649,927	599,832
Total operating expenses	<u>9,500,895</u>	<u>649,927</u>	<u>10,150,822</u>	<u>9,232,677</u>
Operating income (loss)	(442,585)	67,006	(375,579)	(305,735)
Nonoperating revenue				
Investment earnings	<u>244,125</u>	<u>66,377</u>	<u>310,502</u>	<u>200,838</u>
Change in net position	(198,460)	133,383	(65,077)	(104,897)
Net position				
Beginning of year	<u>4,409,083</u>	<u>1,194,890</u>	<u>5,603,973</u>	<u>5,708,870</u>
End of year	<u>\$ 4,210,623</u>	<u>\$ 1,328,273</u>	<u>\$ 5,538,896</u>	<u>\$ 5,603,973</u>

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds  
 Combining Statement of Cash Flows  
 Year Ended June 30, 2024

(With Comparative Totals for the Year Ended June 30, 2023)

	Health Benefits	Dental Benefits	Totals	
	Self-Insurance	Self-Insurance	2024	2023
Cash flows from operating activities				
Contributions from governmental funds	\$ 8,362,197	\$ 713,402	\$ 9,075,599	\$ 8,871,064
Payment for health claims	(9,448,304)	–	(9,448,304)	(8,494,019)
Payment for dental claims	–	(655,455)	(655,455)	(595,400)
Net cash flows from operating activities	(1,086,107)	57,947	(1,028,160)	(218,355)
Cash flows from noncapital financing activities				
Cash received from other funds	9,366	–	9,366	1,607
Cash flows from investing activities				
Investment income received	244,125	66,377	310,502	200,838
Net change in cash and cash equivalents	(832,616)	124,324	(708,292)	(15,910)
Cash and cash equivalents				
Beginning of year	5,871,258	1,277,129	7,148,387	7,164,297
End of year	\$ 5,038,642	\$ 1,401,453	\$ 6,440,095	\$ 7,148,387
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (442,585)	\$ 67,006	\$ (375,579)	\$ (305,735)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	(778,511)	(1,917)	(780,428)	(14,761)
Deposits	–	–	–	(170,000)
Unearned revenue	82,398	(1,614)	80,784	128,883
Claims incurred, but not reported	52,591	(5,528)	47,063	143,258
Net cash flows from operating activities	\$ (1,086,107)	\$ 57,947	\$ (1,028,160)	\$ (218,355)

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			Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	General Grants and Aids	Other	
2015	\$ 3,885,622 6%	\$ 10,712,602 18%	\$ 631,776 1%	\$ 14,788,145 25%	\$ 29,051,658 49%	\$ 888,475 1%	\$ 59,958,278 100%
2016	4,104,289 7%	10,752,785 18%	581,462 1%	14,860,942 24%	29,677,738 49%	987,823 1%	60,965,039 100%
2017	4,168,300 7%	11,387,922 18%	591,344 1%	15,488,690 24%	30,353,285 48%	1,262,523 2%	63,252,064 100%
2018	4,026,078 6%	11,920,793 19%	696,517 1%	15,529,521 25%	29,082,752 47%	1,456,441 2%	62,712,102 100%
2019	4,118,293 6%	12,235,426 19%	729,163 1%	16,999,275 26%	27,705,649 43%	3,147,273 5%	64,935,079 100%
2020	3,360,629 5%	13,726,805 20%	862,308 1%	17,613,604 26%	29,798,462 44%	2,277,337 4%	67,639,145 100%
2021	1,865,686 3%	13,471,334 20%	638,216 1%	17,600,603 26%	31,714,973 48%	1,159,166 2%	66,449,978 100%
2022	3,011,876 4%	14,985,108 22%	582,774 1%	17,624,201 26%	31,025,644 44%	1,729,936 3%	68,959,539 100%
2023	3,894,839 5%	14,467,883 20%	547,103 1%	17,578,543 24%	33,402,095 46%	3,049,420 4%	72,939,883 100%
2024	3,435,259 4%	21,200,969 26%	527,604 1%	18,981,941 24%	31,581,664 40%	3,861,427 5%	79,588,864 100%

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
2015	\$ 1,849,066 3%	\$ 2,155,222 4%	\$ 25,170,374 45%	\$ 464,611 1%	\$ 7,901,819 14%	\$ 2,427,942 4%	\$ 4,546,866 8%
2016	1,970,042 3%	1,985,969 4%	24,958,657 44%	425,570 1%	8,434,244 15%	2,352,003 4%	4,825,890 9%
2017	2,608,262 4%	2,355,525 3%	33,921,752 47%	604,125 1%	11,769,806 16%	2,694,663 4%	5,563,727 8%
2018	2,594,303 4%	2,011,967 3%	32,841,811 46%	558,124 1%	11,765,337 16%	2,865,606 4%	5,682,936 8%
2019	1,404,057 3%	2,294,604 5%	16,615,404 35%	325,871 1%	6,778,030 14%	1,920,560 4%	4,974,160 10%
2020	2,262,429 3%	2,195,839 3%	27,184,936 42%	530,229 1%	10,384,851 16%	2,567,306 4%	5,782,886 9%
2021	2,355,133 4%	2,669,814 4%	27,251,616 42%	469,436 1%	10,174,796 16%	2,716,163 4%	5,848,284 9%
2022	2,060,746 3%	2,080,293 3%	24,990,235 39%	612,484 1%	10,164,976 16%	2,645,050 4%	6,927,624 11%
2023	1,823,587 3%	2,505,198 4%	21,451,856 34%	757,710 1%	8,926,817 14%	2,482,699 4%	8,386,476 13%
2024	1,987,183 3%	2,617,221 4%	26,073,735 36%	833,802 1%	11,101,301 15%	2,850,983 4%	8,338,309 12%

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Interest and Fiscal Charges	Total
\$ 5,892,224 11%	\$ 141,222 -	\$ 2,187,739 4%	\$ 2,157,802 4%	\$ 1,201,505 2%	\$ 56,096,392 100%
5,915,779 10%	149,378 -	2,155,169 4%	2,352,022 4%	1,065,352 2%	56,590,075 100%
6,117,443 9%	146,114 -	2,343,078 3%	2,626,053 4%	795,895 1%	71,546,443 100%
6,097,165 8%	142,637 -	2,411,792 3%	2,557,143 4%	1,837,153 3%	71,365,974 100%
6,373,550 13%	134,045 -	2,254,813 5%	2,135,915 5%	2,292,777 5%	47,503,786 100%
6,986,173 11%	262,784 -	2,366,461 4%	2,454,245 4%	2,180,786 3%	65,158,925 100%
6,992,385 11%	364,942 -	1,811,603 3%	2,314,068 3%	2,125,150 3%	65,093,390 100%
7,612,125 12%	383,778 1%	2,593,488 4%	2,243,923 3%	2,218,624 3%	64,533,346 100%
9,288,077 15%	455,026 1%	2,566,013 4%	2,306,574 4%	2,290,287 3%	63,240,320 100%
9,529,306 13%	523,435 1%	3,197,235 4%	2,809,560 4%	2,274,970 3%	72,137,040 100%

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Revenue by Source  
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous	Total
2015	\$ 9,365,294 19%	\$ 37,335,270 74%	\$ 1,516,393 3%	\$ 1,879,711 4%	\$ 50,096,668 100%
2016	9,798,433 19%	37,812,961 74%	1,641,821 3%	1,955,051 4%	51,208,266 100%
2017	10,471,784 20%	37,841,928 72%	1,586,923 3%	2,400,724 5%	52,301,359 100%
2018	10,554,430 20%	38,603,564 73%	1,465,955 3%	2,152,547 4%	52,776,496 100%
2019	12,109,358 22%	39,501,965 71%	1,383,806 3%	2,303,385 4%	55,298,514 100%
2020	12,768,866 22%	40,598,962 71%	1,554,654 3%	2,095,228 4%	57,017,710 100%
2021	12,864,944 22%	40,287,634 70%	2,946,054 5%	1,445,576 3%	57,544,208 100%
2022	12,928,311 22%	40,141,870 70%	2,960,020 5%	1,914,975 3%	57,945,176 100%
2023	12,733,871 20%	41,307,076 67%	4,782,524 8%	3,003,284 5%	61,826,755 100%
2024	14,283,473 21%	46,353,241 69%	3,200,552 5%	3,663,360 5%	67,500,626 100%

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
2015	\$ 1,895,402 4%	\$ 2,164,509 4%	\$ 25,242,041 50%	\$ 477,491 1%	\$ 8,116,701 16%
2016	2,059,314 4%	2,008,846 4%	25,155,422 50%	445,121 1%	8,784,185 17%
2017	1,996,016 4%	2,336,102 4%	25,527,643 48%	479,280 1%	9,384,751 18%
2018	2,068,932 4%	2,010,721 4%	25,344,321 48%	446,943 1%	9,612,490 18%
2019	2,081,046 4%	2,362,597 4%	25,215,879 48%	475,840 1%	9,725,713 18%
2020	2,172,932 4%	2,200,331 4%	25,561,925 48%	510,323 1%	10,020,576 19%
2021	2,300,053 4%	2,728,397 5%	25,385,869 46%	452,624 1%	9,985,005 18%
2022	2,167,756 4%	2,139,548 4%	26,319,133 45%	626,594 1%	10,609,524 18%
2023	2,212,822 4%	2,408,393 4%	26,432,532 43%	893,069 1%	10,792,297 18%
2024	2,125,692 3%	2,605,360 4%	27,234,263 42%	893,888 2%	11,760,490 18%

<u>Instructional Support Services</u>	<u>Pupil Support Services</u>	<u>Sites and Buildings</u>	<u>Other Programs</u>	<u>Total</u>
\$ 2,414,824 5%	\$ 4,595,894 9%	\$ 4,932,216 10%	\$ 362,087 1%	\$ 50,201,165 100%
2,401,199 5%	4,852,011 9%	4,648,106 9%	372,786 1%	50,726,990 100%
2,130,338 4%	5,323,904 10%	5,196,028 10%	369,679 1%	52,743,741 100%
2,422,443 5%	5,492,878 10%	4,805,716 9%	361,792 1%	52,566,236 100%
2,487,308 5%	5,287,361 10%	4,817,225 9%	357,858 1%	52,810,827 100%
2,496,436 5%	5,703,537 10%	4,314,726 8%	485,787 1%	53,466,573 100%
2,683,822 5%	5,837,685 11%	4,777,574 9%	587,045 1%	54,738,074 100%
2,733,248 5%	7,007,323 12%	5,983,184 10%	668,014 1%	58,254,324 100%
2,772,687 5%	8,725,509 14%	5,845,453 10%	503,383 1%	60,586,145 100%
2,884,327 5%	8,401,947 13%	7,891,012 12%	549,668 1%	64,346,647 100%

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Tax Levies and Tax Rates by Fund  
Last Ten Fiscal Years

<u>Year Collectible</u>	<u>General Fund</u>	<u>Community Service Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
Levies				
2015	\$ 9,714,417	\$ 499,863	\$ 4,652,538	\$ 14,866,818
2016	10,423,283	481,906	4,603,536	15,508,725
2017	10,492,023	460,462	4,547,484	15,499,969
2018	12,059,860	460,216	4,635,541	17,155,617
2019	12,786,544	456,441	4,554,757	17,797,742
2020	12,724,162	459,332	4,557,268	17,740,762
2021	12,599,109	458,984	4,492,198	17,550,291
2022	12,441,229	464,210	4,654,752	17,560,191
2023	14,171,186	467,731	4,497,003	19,135,920
2024	16,002,511	449,406	4,681,454	21,133,371
Tax capacity rates				
2015	5.957	1.456	13.552	20.965
2016	6.491	1.369	13.078	20.938
2017	6.601	1.260	12.444	20.305
2018	7.191	1.206	12.148	20.545
2019	6.936	1.106	11.037	19.079
2020	6.543	1.042	10.339	17.924
2021	6.195	0.979	9.583	16.757
2022	5.659	0.957	9.598	16.214
2023	5.428	0.827	7.952	14.207
2024	8.054	0.760	7.919	16.733
Market value rates				
2015	0.25310	—	—	0.25310
2016	0.25990	—	—	0.25990
2017	0.24713	—	—	0.24713
2018	0.27360	—	—	0.27360
2019	0.26713	—	—	0.26713
2020	0.24540	—	—	0.24540
2021	0.22960	—	—	0.22960
2022	0.22247	—	—	0.22247
2023	0.22290	—	—	0.22290
2024	0.21167	—	—	0.21167

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				
	Agricultural	Nonagricultural	Tax Increment	Fiscal Disparities	
				Contribution	Distribution
2015	\$ 4,703,776	\$ 26,784,271	\$ (34,299)	\$ (2,065,857)	\$ 4,424,908
2016	4,657,795	28,203,015	(35,804)	(2,089,915)	4,387,137
2017	4,737,094	29,121,658	(37,071)	(2,147,819)	4,713,531
2018	4,424,031	31,109,870	(42,326)	(2,185,626)	4,863,570
2019	4,457,032	33,468,378	(40,964)	(2,274,942)	5,181,636
2020	4,581,792	35,893,363	(44,974)	(2,338,310)	5,623,410
2021	4,908,286	38,130,346	(51,945)	(2,343,496)	5,734,282
2022	5,161,430	39,354,083	(48,852)	(2,518,919)	6,240,258
2023	5,561,613	46,989,188	(61,152)	(2,522,095)	5,691,518
2024	6,495,147	50,340,919	(187,311)	(2,658,288)	5,892,550

Note: Market value is used primarily for extension of the District's referendum levy.

Source: State of Minnesota School Tax Report

<u>Total Taxable</u>	<u>Market Value</u>
\$ 33,812,799	\$ 2,617,414,487
35,122,228	2,744,276,124
36,387,393	2,825,969,272
38,169,519	3,008,697,650
40,791,140	3,228,265,650
43,715,281	3,454,749,225
46,377,473	3,657,066,825
48,188,000	3,768,897,825
55,659,072	4,461,411,200
59,883,017	4,744,614,964

INDEPENDENT SCHOOL DISTRICT NO. 200

Property Tax Levies and Receivables  
Last Ten Fiscal Years

<u>Taxes Collectible</u>	<u>Original Levy</u>			
	<u>Local Spread</u>	<u>Fiscal Disparities</u>	<u>Property Tax Credits</u>	<u>Total Spread</u>
2015	\$ 12,750,903	\$ 2,046,914	\$ 69,001	\$ 14,866,818
2016	13,528,921	1,908,701	71,103	15,508,725
2017	13,349,545	2,080,731	69,693	15,499,969
2018	14,998,707	2,059,911	96,999	17,155,617
2019	15,229,169	2,345,200	223,373	17,797,742
2020	15,055,392	2,434,704	250,666	17,740,762
2021	14,989,263	2,304,027	257,001	17,550,291
2022	14,935,828	2,335,907	288,456	17,560,191
2023	16,782,489	2,060,493	292,938	19,135,920
2024	18,785,175	2,009,881	338,315	21,133,371

Note: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2024

Delinquent		Current	
Amount	Percent	Amount	Percent
\$ -	- %	\$ -	- %
-	-	-	-
-	-	-	-
24,290	0.14	-	-
4,119	0.02	-	-
5,010	0.03	-	-
14,757	0.08	-	-
21,835	0.12	-	-
119,510	0.62	-	-
-	-	11,219,095	53.09
<u>\$ 189,521</u>		<u>\$ 11,219,095</u>	

INDEPENDENT SCHOOL DISTRICT NO. 200

Students Served  
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM)					Total Pupil Units
	Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2015	34	304	1,988	2,195	4,521	4,960
2016	38	268	1,944	2,205	4,455	4,897
2017	42	292	1,893	2,201	4,428	4,869
2018	40	291	1,908	2,141	4,380	4,807
2019	37	271	1,876	2,163	4,347	4,779
2020	40	288	1,868	2,119	4,315	4,739
2021	37	268	1,763	2,117	4,185	4,609
2022	44	264	1,711	2,114	4,133	4,556
2023	48	271	1,709	2,043	4,071	4,480
2024	49	258	1,726	2,004	4,037	4,438

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	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1-6	Secondary 7-12+
Fiscal 2015 through 2024	1.000	0.550	1.000	1.000	1.000

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, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures
<b>U.S. Department of Agriculture</b>		
Passed through Minnesota Department of Education		
Child nutrition cluster		
School Breakfast Program	10.553	\$ 197,061
National School Lunch Program	10.555	<u>1,115,216</u>
Total child nutrition cluster		\$ 1,312,277
COVID-19 – Pandemic EBT Administrative Costs	10.649	3,256
<b>U.S. Department of the Treasury</b>		
Passed through Minnesota Department of Education		
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	39,166
<b>U.S. Department of Education</b>		
Passed through Minnesota Department of Education		
Title I Grants to Local Educational Agencies	84.010	283,531
Special education cluster		
Special Education Grants to States	84.027	997,894
Special Education Preschool Grants	84.173	<u>33,976</u>
Total special education cluster		1,031,870
Special Education – Grants for Infants and Families	84.181	33,151
Supporting Effective Instruction State Grants	84.367	73,107
Education Stabilization Fund		
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP – ESSER)		
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425U	1,716,195
Total ALN 84.425	84.425W	<u>4,441</u>
		1,720,636
Passed through Intermediate School District No. 917		
Career and Technical Education – Basic Grants to States	84.048	<u>25,093</u>
Total federal awards		<u><u>\$ 4,522,087</u></u>

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: The pass-through entities listed above use the same federal Assistance Listing Numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had \$13,592 transferred into Title I federal ALN 84.010 from other Title programs.

Note 5: The District had \$235,462 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2024.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)

## **REPORT ON COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P. A.*

Minneapolis, Minnesota  
November 12, 2024



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the School Board and Management of  
Independent School District No. 200  
Hastings, Minnesota

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

***OPINION ON EACH MAJOR FEDERAL PROGRAM***

We have audited Independent School District No. 200’s (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2024. The District’s major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2024.

***BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance requirements referred to above.

(continued)

### ***RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE***

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P.A.*

Minneapolis, Minnesota  
November 12, 2024

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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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2024.

**MINNESOTA LEGAL COMPLIANCE**

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P.A.*

Minneapolis, Minnesota  
November 12, 2024

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2024

**A. SUMMARY OF AUDIT RESULTS**

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

**Financial Statements**

What type of auditor’s report is issued?   X   Unmodified  
       Qualified  
       Adverse  
       Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported  
 Noncompliance material to the financial statements noted?        Yes   X   No

**Federal Awards**

Internal controls over major federal award programs:

Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported

Type of auditor’s report issued on compliance for major programs?

U.S. Department of 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
U.S. Department of Education – COVID-19 – Education Stabilization Fund consisting of:	
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP – ESSER)	84.425U
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W

Threshold for distinguishing type A and B programs:   \$ 750,000  

Does the auditee qualify as a low-risk auditee?   X   Yes        No

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs (continued)  
Year Ended June 30, 2024

**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, 2024

		Audit	UFARS	Audit – UFARS
<b>General Fund</b>				
Total revenue		\$ 67,500,626	\$ 67,500,626	\$ –
Total expenditures		\$ 64,346,647	\$ 64,346,647	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 1,228,417	\$ 1,228,417	\$ –
Restricted				
401	Student activities	\$ 194,730	\$ 194,730	\$ –
402	Scholarships	\$ 273,589	\$ 273,589	\$ –
403	Staff development	\$ 135,097	\$ 135,097	\$ –
407	Capital projects levy	\$ –	\$ –	\$ –
408	Cooperative revenue	\$ –	\$ –	\$ –
413	Literacy incentive aid	\$ 180,763	\$ 180,763	\$ –
414	Operating debt	\$ –	\$ –	\$ –
416	Levy reduction	\$ –	\$ –	\$ –
417	Taconite building maintenance	\$ –	\$ –	\$ –
420	American Indian education aid	\$ –	\$ –	\$ –
424	Operating capital	\$ 4,215,497	\$ 4,215,497	\$ –
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	\$ 113,249	\$ 113,249	\$ –
439	English learner	\$ –	\$ –	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
441	Basic skills programs	\$ 1,086,790	\$ 1,086,790	\$ –
443	School library aid	\$ –	\$ –	\$ –
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	\$ 5,653,823	\$ 5,653,823	\$ –
471	Student support personnel	\$ –	\$ –	\$ –
472	Medical Assistance	\$ 306,142	\$ 306,142	\$ –
464	Restricted fund balance	\$ 593,297	\$ 593,297	\$ –
475	Title VII – impact aid	\$ –	\$ –	\$ –
476	PILT	\$ –	\$ –	\$ –
Committed				
418	Committed for separation	\$ 109,010	\$ 109,010	\$ –
461	Committed fund balance	\$ 888,500	\$ 888,500	\$ –
Assigned				
462	Assigned fund balance	\$ 1,636,865	\$ 1,636,865	\$ –
Unassigned				
422	Unassigned fund balance	\$ 15,906,814	\$ 15,906,814	\$ –
<b>Food Service</b>				
Total revenue		\$ 3,226,224	\$ 3,226,223	\$ 1
Total expenditures		\$ 3,303,245	\$ 3,303,245	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 55,058	\$ 55,058	\$ –
Restricted				
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 890,307	\$ 890,307	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
<b>Community Service</b>				
Total revenue		\$ 2,810,139	\$ 2,810,138	\$ 1
Total expenditures		\$ 2,866,378	\$ 2,866,378	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 3,442	\$ 3,442	\$ –
Restricted				
426	\$25 taconite	\$ –	\$ –	\$ –
431	Community education	\$ 272,591	\$ 272,591	\$ –
432	ECFE	\$ 11,214	\$ 11,214	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
444	School readiness	\$ 6,582	\$ 6,582	\$ –
447	Adult basic education	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 38,107	\$ 38,107	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards  
Compliance Table (continued)  
June 30, 2024

	Audit	UFARS	Audit – UFARS
<b>Building Construction</b>			
Total revenue	\$ 187,707	\$ 187,707	\$ –
Total expenditures	\$ 2,407,352	\$ 2,407,352	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 2,649,440	\$ 2,649,440	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Debt Service</b>			
Total revenue	\$ 5,349,943	\$ 5,349,943	\$ –
Total expenditures	\$ 3,871,750	\$ 3,871,750	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ 15,257,155	\$ 15,257,155	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 1,323,154	\$ 1,323,154	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Trust</b>			
Total revenue	\$ 938	\$ 938	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
422 Net position	\$ 62,549	\$ 62,549	\$ –
<b>Custodial Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
<b>Internal Service</b>			
Total revenue	\$ 10,085,745	\$ 10,085,745	\$ –
Total expenditures	\$ 10,150,822	\$ 10,150,822	\$ –
422 Net position	\$ 5,538,896	\$ 5,538,896	\$ –
<b>OPEB Revocable Trust Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
<b>OPEB Irrevocable Trust Fund</b>			
Total revenue	\$ 426,573	\$ 426,573	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ 6,358,035	\$ 6,358,035	\$ –
<b>OPEB Debt Service Fund</b>			
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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# Comprehensive Achievement and Civic Readiness Plan

2024-25 Meeting



Never doubt  
that a small  
group of  
thoughtful,  
committed  
citizens can  
change the  
world. Indeed,  
it is the only  
thing that  
ever has.

-Margaret  
Mead

## Comprehensive Achievement and Civic Readiness

### What is World's Best Workforce?

The World's Best Workforce (WBWF) was developed in 2013 ([Minnesota Statutes 2023, section 120B.11](#)) to ensure that school districts and charter schools in Minnesota enhance student achievement through teaching and learning supports. School boards that govern districts and charter schools are required to develop comprehensive, long-term strategic plans that address the following four WBWF goals:

- All children are ready for school.
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.

*Note: Due to legislative changes, third grade reading is no longer a WBWF goal area as of the 2023–24 school year.*

### What is Comprehensive Achievement and Civic Readiness?

During the 2024 session, the Minnesota Legislature renamed WBWF to Comprehensive Achievement and Civic Readiness (CACR). This new name emphasizes dual roles for the goals set forth in district plans—supporting students with academic achievement within their pre-K through 12 experience as well as preparing them to be active members of their community after graduation. This change will take effect as of the 2024–25 school year strategic plans and Fall 2025 annual summary report.

CACR plans will address the four WBWF goals above as well as one additional goal:

- Prepare students to be lifelong learners.

### What is a WBWF/CACR strategic plan?

A WBWF/CACR strategic plan is a multi-year, detailed document that illustrates how a district or charter school will execute its goals or initiatives concerning the WBWF/CACR goals. The Minnesota Department of Education (MDE) recommends that districts and charter schools develop goals that are specific, measurable, attainable, realistic and timely (SMART).



# Purpose of CACR/WBWF

## MISSION

*Our Core Purpose*

**We Care**  
**We Empower**  
**We Achieve**

Students are the heart of all we do

## OUR CORE VALUES

*Drivers of Our Words and Actions*

- 1 Student-Centered** - Students at the heart of our words, actions, and decisions
- 2 Compassion and Respect** - How we treat each other daily
- 3 Agility** - Building capacity and skill to proactively respond to the signs of the times, the conditions, and the needs of oneself and others
- 4 Innovation** - Constantly striving to improve and to creatively address challenges and opportunities
- 5 Voice and Choice** - Expressing one's experiences and pursue one's passions
- 6 Partnership** - Seeking to connect, to engage, to leverage the assets and interests of others to improve our students, schools, and communities
- 7 Empathy** - Aspiring to understand and share the feelings of another

## 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

## STRATEGIC ANCHORS

*Drivers of Our Continuous Improvement*

- A. Engaged Learners**
- B. Effective Operations**
- C. Communication and Collaboration**

World's Best Workforce has been renamed Comprehensive Achievement and Civic Readiness beginning in the 24-25 school year.

The Hastings Schools Comprehensive Achievement and Civic Readiness Plan is designed and intended to ensure continuous review and improvement efforts to support instruction and achievement for ALL students.

The district's goal is to align its strategic plan, individual building goals, achievement and integration plans, Native American Education plan, and MN Tiered Systems of Support with the Comprehensive Achievement and Civic Readiness Plan.

Combining our efforts increases our chances of effectiveness!

- CACR
  - Title
  - A/I
  - ADSIS
  - MTSS

District Strategic Plan

Building goals & Cabinet Member Goals

Individual Growth and Development Plans

Staff Development Goals

Kindergarten Readiness

Read at Grade Level

Achievement Gap

College & Career Readiness

All Students Graduate

Excellent Teachers

Lifelong Learners

# OVERARCHING STRATEGIES

- Develop and implement strategies to meet the goals and values developed through the strategic planning process.
- Align department and cabinet member goals with strategic plan. (CADENCE OF RAIDER RESPONSIBILITY)
- Conduct district-wide analysis (Staff, Students, and Parents) to identify areas for continuous improvement.
- Provide staff development opportunities that are aligned to the district strategic plan and legislative priorities.
- Learn about and plan for changes required by the new state and federal laws.
- Sustain and expand the district 1:1 Technology Program
- Increase and align systems of support for academic and emotional development.

**MISSION**  
*Our Core Purpose*

**We Care**  
**We Empower**  
**We Achieve**

Students are the heart of all we do

**OUR CORE VALUES**  
*Drivers of Our Words and Actions*

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**VISION**  
*What We Intend to Create*

**Hastings Public Schools is The Choice of Families for:**

**A Caring and Inclusive Culture for All**

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- Community collaborations and connections are abundant, robust, and engaging
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- 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

**STRATEGIC ANCHORS**  
*Drivers of Our Continuous Improvement*

- A. Engaged Learners**
- B. Effective Operations**
- C. Communication and Collaboration**

# 1 - All Children Ready for School



## Strategies

### DISTRICT GOAL:

*To ensure all students are ready for school, the percentage of students who meet district criteria (identification of 13 upper and lower case and eight letter sounds) will increase from 47.1% to 50% upon entering kindergarten.*

### Results:

	<b>13 Upper/Lower Case Letters</b>	<b>8 Letter Sounds</b>	<b>Both</b>
<b>22-23</b>	57.0%	48.0%	39.0%
<b>23-24</b>	58.0%	41.7%	39.9%
<b>24-25</b>	61.5%	50.9%	48.6%

Full-day preschool opportunity - added VPK in 24-25

Continue with our phonemic awareness programming (Heggerty) that was implemented in 23-24

Teachers engage in CORE literacy training

---

Early Learning Programs are Parent Aware Rated

Help Me Grow

Kindergarten Readiness Assessment on website.

Kindergarten Readiness Round-up for student experience and readiness information.

Preschool Screening Assessments (Scheduled on Fridays throughout the school year)

# 1 - All Children Ready for School - Feedback

## Noticings/Wonderings

- Intentional with instruction and monitoring at ECFE/ECSE/Pre-K
- No explicit goal for SEL
  - Note: This is covered under TS Gold and Curriculum
- How can we bridge secondary programming to support this goal (bring HHS students interested in Human Services careers to Tilden?)
- How do we engage families outside of those who directly receive services through Tilden?

## Strategies

- Expand ESCE evening opportunities
- Increase number of kids in pre-k programs at Tilden
- Pre-K Transportation
- Work with local daycare providers

# 2 - Students Reading at Grade Level

## **DISTRICT GOAL:**

All students read at grade level.

---

By the end of the 2024-25 school year  
57% of all assessed students in grades  
3rd-8th and 10th will score meets or  
exceeds on the MCA Reading  
assessment.

## **Strategies**

New K-5 Literacy Curriculum (Wit and Wisdom)  
CORE Literacy Training  
Elementary Literacy Framework  
Building-level problem-solving teams review needs and determine support (MTSS)  
-ARC Coaches at each school  
The district utilizes Fastbridge as a progress monitoring tool, which is also an approved dyslexia screener. Expanded to 6-8 grade.  
Multi-level English Language Learner (EL) Programming with programming handbook created

---

Elementary Literacy Hub  
Curriculum Coordinator (Teacher on Special Assignment, TOSA)  
Established Read Act Action Plan  
Title 1 and ADSIS provide targeted interventions based on individual student needs.

## 2 - Students Reading at Grade Level - Feedback

### Noticings/Wonderings

- Do we have access to support over breaks (Winter/Summer)?
- Do we have reading interventionists at HHS?
- Notice - more MTSS to provide support being done now

### Strategies

- More academic interventionists at secondary (HHS)
- Increased support for ELLs

# 3 - All Racial and Economic Gaps Closed

The Hastings School District is committed to providing an equitable education for all students. Student learning for all students is continuously monitored with a continuum of supports for both academic and behavior development.

## **Achievement and Integration Smart Goal #1:**

*Increase the number of students of color and Native American students who enroll in AP, CTE, and CIS courses from 18 in 2019 to at least 40 in 2025.*

**23-24 RESULTS:**

130

## **Achievement and Integration Smart Goal #2:**

*Increase the number of teachers trained in culturally responsive teaching to 100% by 2025.*

**RESULTS:**

**2023-2024: Culturally Responsive Professional Development is scheduled throughout the year for ALL licensed staff.**

## **Achievement and Integration Smart Goal #3:**

*On a district-created 5-point Likert scale survey, students will report an increase in their understanding of diversity and intentionally making decisions to be inclusive from the baseline collected in the fall of 2022 to an average of 4.9 by the end of 2025*

**RESULTS:**

N/A

## **Achievement and Integration Smart Goal #4:**

*Increase the 4-year graduation rates of students qualifying for free and reduced educational benefits by 3% each year.*

**2022-2023**

82.7%

**2023-2024**

## 3 - Strategies

- Completion of MDE MnMTSS Training (16 Sessions) and creation of MTSS Handbooks
  - Academic Interventions (MTSS) are provided at all levels within the district.
- Additional AVID at MS in 2024-2025
- Hiring of a Native American Liaison
- 2024-25 Collaboration with Farmington Middle School on in-person student Summit

- 
- The district's achievement and integration plan will focus on closing both racial and economic gaps.
  - Partnerships for support: Community in the Schools, Hastings Family Services, United Way
  - Provide inclusion activities to ensure ALL students experience a sense of belonging: MS: (*Where Everyone Belongs* - WEB), HS: Link Crew
  - School-wide AVID and AVID electives.
  - Multilingual family night

# 3 - All Racial and Economic Gaps Closed - Feedback

## Noticings/Wonderings

- No goal based on economic gaps
- Are there more ways to measure/set goals in this area?
  - EL Goal
  - FRL Goal
  - Specific gap measurements

## Strategies

- Use more disaggregated data to set, monitor, adjust course
- Would depend on if additional goals are set

# 4 - All Students will be College and Career-Ready

The Hastings School District is committed to providing a wide variety of options and experiences to ensure that our students are FUTURE-READY. **Strategies**

## Achievement and Integration Smart Goal

#1:

Increase the number of students of color and American Indian students who enroll in AP, CTE, and CIS courses from 18 in 2019 to at least 40 in 2025.

### 2023-24 Results

AP -29

CIS - 78

CTE - 67

- MnMTSS systems of support for academic and emotional development
  - ARC Coaches at HHS and HMS
  - AVID options both at the high school (current) and middle school level (24-25)
- Native American Liaison hired

---

- Career and College Readiness Courses are strategically structured within the middle and high school curriculum.
- Career tech. education opportunities
- Business partnerships through the area chamber.
- Continuous monitoring and reflection on AP and CIS courses.
- Appropriate assessments will be offered to students to ensure preparation for post-high school (ACT, ASVAB or ACCUPLACER)
- Students have access to a variety of college and career fairs.
- The high school provides a career center
- College representatives are present on a routine basis.
- Financial literacy is provided at both the middle school and high school.

# 4 - All Students will be College and Career-Ready- Feedback

## Noticings/Wonderings

- Strategies support the goal
- Need to define “career-ready”
  - Are there specific skills?

## Strategies

- Lean on HHS alumni to build connections and speak to current students
- Set a goal about # of students who successfully attend/graduate college
- Support parents with readiness strategies for kids
  - Financial, college credit, scholarships, etc
- Transportation for more experiences for students

# 5 - All Students Graduate

Goal: The Hastings School District will continue to strive to ensure all students graduate.

## RESULTS:

2020-2021:

93.6%

2021-2022

95.6%

2022-2023

94.5%

2023-24

93.3%

## 2024-2025 Strategies

- Academic Interventions (MTSS) are provided at all levels within the district.
- ARC Coaches at HHS
- The district's achievement and integration plan will focus on closing both racial and economic gaps.
- Partnerships for support: Community in the Schools, Hastings
- Family Services, United Way
- District counselors and social workers provide additional support and direction.

# 5 - All Students Graduate

## Noticings/Wonderings

- Staying about the same
  - Hovering around 94%
- Are interventions needed earlier or more at HHS?
- Are we keeping standards high with increasing graduation requirements
- Are there commonalities with those who are not graduating that we dig into?

## Strategies

- Identify why students are not graduating
  - Are all of the reasons w/in student control? If not, what can we do to help them beyond just 'meeting this goal'?

# 6 - All Students have access to excellent teachers

Ensure that teachers are all highly qualified teachers (Tier 3 and 4)

## Strategies

YEAR	Tier 1 Teachers	Tier 2 Teachers
22-23	0	2 (.6%)
23-24	1 (.3%)	3 (1%)
24-25	0	4 (1%)

- Academic Interventions (MTSS) are provided at all levels within the district.
- ARC Coaches at HHS
- The district's achievement and integration plan will focus on closing both racial and economic gaps.
- Partnerships for support: Community in the Schools, Hastings Family Services, United Way
- District counselors and social workers provide additional support and direction.

# 6 - All Students have access to excellent teachers

## Noticings/Wonderings

- Low # of teachers in Tier 1 and 2
  - Tier 2 has grown slightly
- Is there a commonality in staffing for our Tier 1 and 2 teachers?
- Does Tier 1 and 2 always mean 'not excellent'?

## Strategies

- Work study with local universities/internships
- Recruit from nearby universities
- Focus on retention
- Promote our work and 'Choose Hastings'

# New - Prepare Students to be Lifelong Learners

## Goal

- This is a brand new area for WBWF/CACR
- Proposed Goal:
  - HHS students identify a post-secondary cluster (pathway) to pursue
    - 90% of 10th-12th grade HHS students feel supported in their college/career interests
  - Why this goal?
    - Starts w/ our HS students and our Pathways work.
      - Increases student engagement at secondary
    - Future is to lean into the work and how it feeds into our other schools and how we build on this

## Strategies

- Development of HHS College and Career Course Pathways
  - ARC Coaches at each school
  - HHS students take Career Cluster Inventory
- 
- College and Career Coordinator
  - Innovation Team

# New - Prepare Students to be Lifelong Learners

## Noticings/Wonderings

- How do we incorporate more goal setting with students?
- Have more opportunities for students who aren't often included
- Support students not interested in college

## Strategies

- Freshman academy or seminar course
- Ongoing Pathways support over the 4 years at HHS
- HMS exposure to the Pathways work
  - Also elementary
- Integrate community into the work
- Hands-on learning opportunities

# Request for approval of CACR Goals Tonight

Thank you for the discussion regarding the goals. Later tonight we request that you move forward with approving and renewing the goals for CACR in the following areas:

- All children are ready for schools
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.
- Prepare students to be lifelong learners.

## Purpose:

The "Treasures of Thailand" tour offers an incredible opportunity for students to bring their classroom studies to life while exploring the vibrant landscapes, rich history, and warm culture of Thailand. Over 14 days, students will dive into experiences that connect directly with what they've learned in school, like exploring the temples of Bangkok, a city where ancient traditions and modern skyscrapers coexist. Visiting historical sites like Ayutthaya and Sukhothai gives students a chance to witness Thailand's past up close, connecting lessons on world history and ancient civilizations to the actual architecture, art, and stories from these UNESCO World Heritage sites.

Beyond history, the trip also introduces students to the beauty of Thailand's natural landscape, from the seven-tiered Erawan Waterfall to the serene Mae Taeng Valley where they'll have a chance to engage with Thailand's famous elephants in an ethical, conservation-minded way. They'll also experience the liveliness of local culture through hands-on activities, like learning to cook authentic Thai dishes in Kanchanaburi, navigating colorful floating markets, and enjoying traditional performances over a Khantoke dinner in Chiang Mai. Each of these experiences enriches their understanding of Thai customs, culinary arts, and regional diversity.

Traveling abroad also provides students with invaluable life skills that go beyond textbooks. Navigating new settings, connecting with local guides, and engaging in Thai traditions will build their self-confidence. They'll learn how to adapt to different environments and appreciate the world from a new perspective, instilling a sense of humility as they witness a way of life different from their own. This trip is more than just a tour; it's a journey that broadens horizons, encourages lifelong curiosity, and shapes students into globally aware citizens.

[Link to Itinerary](#)

[Trip Proposal](#)

School Sanctioned Trips Approval Form

Hastings ISD 200

Department/Staff Coordinating	Eng. Hindt, Moore
-------------------------------	-------------------

Fund 10 & Account Name Fund 11 & Account Name	TBD
--	-----

Purpose	See attached document
---------	-----------------------

Destination	Thailand
-------------	----------

Type(s) of Transportation	Plane, car, BUS
---------------------------	-----------------

Dates	Depart:	Date	Time	Return:	Date	Time
		7/8			7/21	

Cost per student	\$ 5,299	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	<del>12</del> 12+
--------------------------	-------------------

# Chaperones needed	2 + additional Chaperone for every 6 students.
---------------------	--

All chaperone fees are the responsibility of the chaperone (not including activity affiliated staff members)

How are you ensuring equitable access for students of need?	We can look into fundraisers. Company has payment plan → monthly.
---	---

Are there any additional pre-trips or other unique arrangements?	no
--	----

It is the advisor's responsibility to communicate how funding for pre-trips is incorporated into trip fees

P-Card-Other Expenses	\$	Purpose
-----------------------	----	---------

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
----------------	-----------	------

# Pathways Update

11/20/2024

**Hastings High School**  
Registration Guide  
2025/2026

**PATHWAYS**

- ARTS, COMMUNICATION & INFORMATION
- INNOVATIVE INDUSTRIES & TECHNOLOGIES
- Business, Management & Administration
- HEALTH & HUMAN SERVICES

**WE CARE WE EMPOWER WE ACHIEVE**

# Project Timeline

October 22

## Innovation Meeting

Team gathered for a full day to

- Draft initial Pathways Guiding Statement
- Draft potential Pathways opportunities

November 1

## HHS Feedback

Departments Met to provide feedback on the Innovation Team Work

- Reviewed course alignment to pathways
- Feedback on Pathways Guiding Statement

Nov. 4 - Dec. 2

## Pathways Course Guide and Student Survey

Student Survey

- Does student interest match course offerings?

Pathways Course Guide Drafted

- By Nov 22 draft created for review
- Dec. 2 - review with HHS counseling department

December/January

## Launch/Plan

Launch New Guide

- Counselors launch guide
- Craft Launch Plan for staff development and community/business engagement

Craft plan for future college offerings (CIS and AP)

COUNTA of Based on your results what career cluster are you most interested in exploring?					
Based on your results what career cluster are you most interested in exploring?	9th	10th	11th	12th	Grand Total
	0.00%		0.00%	0.00%	0.00%
Agriculture, food and Natural Resources	3.98%	5.76%	4.33%	1.72%	4.12%
Architecture and Construction	7.52%	7.00%	5.91%	9.20%	7.25%
Arts, Audio/Video Technology, and Communications	17.70%	14.40%	11.02%	10.34%	13.49%
Business, Management, and Administration	11.50%	15.23%	12.60%	12.64%	13.04%
Education and Training	4.87%	5.76%	5.51%	5.75%	5.46%
Finance	3.54%	4.94%	1.97%	4.60%	3.68%
Government and Public Administration	0.44%	1.65%	1.18%	0.57%	1.00%
Health Science	15.49%	13.58%	22.83%	18.97%	17.73%
Hospitality and Tourism	0.88%	0.41%	0.79%	0%	0.56%
Human Services	4.87%	7.41%	7.09%	10.34%	7.25%
Information Technology	1.33%	0.41%	2.36%	1.15%	1.34%
Law, Public Safety, Corrections, and Security	8.85%	7.00%	6.69%	8.05%	7.58%
Manufacturing	3.98%	2.06%	2.36%	1.15%	2.45%
Marketing	4.42%	3.29%	2.36%	1.72%	3.01%
Science, Technology, Engineering, and Mathematics	8.85%	9.88%	10.63%	10.34%	9.92%
Transportation, Distribution, and Logistics	1.77%	1.23%	2.36%	3.45%	2.12%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%





Are you curious about how things are made, how technology can solve real-world problems, or how we can create sustainable solutions in agriculture and food production?

*This pathway offers hands-on experience and real-world skills in high-demand fields like manufacturing, construction, science, agriculture, and culinary arts. Whether you enjoy building, experimenting, innovating, or creating, this pathway connects you to careers that shape the world around us. Learn to work with advanced technology, explore sustainable practices, and develop skills that are essential to a wide range of industries. Dive in and discover where your interests can lead!*



#### Career Examples

Architect  
Auto Service  
Construction  
Engineer  
Chemistry  
Conservation  
Drafter  
Electrician  
Environmental Scientist  
Farmer  
Florist  
Forester  
Landscape  
Machine Operator  
Pilot  
Plumber  
Veterinarian  
Welder



See all course descriptions on pages X-X.

#### ENGINEERING

Course #	Course Name	Level	Prereq.	Credits
0986/0987	Electronics	Intro	No	2
0988/0989	Advanced Electronics	Inter	Yes	2
0912/0913	College General Metals	Intro	No	2
0917/0918	Advanced Metals	Inter	Yes	2
0978/0979	Engineering Drafting	Intro	No	2
3021/3022	Chemistry A/B	Intro	No	2
3027/3028	Honors Chemistry	Inter	Yes	2
3025/3026	AP Chemistry	Adv.	Yes	2
1042/1043	Precalculus A/B	Adv.	Yes	2
1044/1045	Honors Precalculus A/B	Adv.	Yes	2
1050/1-51	Business Calculus A/B (Note to change name)	Adv.	Yes	2
1052/1053	AP Calculus AB A/B	Adv.	Yes	2
1054/1055	AP Calculus BC A/B	Adv.	Yes	2
3012/3013	Physics A/B	Adv.	Yes	2
3014/3015	AP Physics A/B	Adv.	Yes	2



Do you enjoy solving problems, working with numbers, or coming up with creative ideas for new projects? If so, have you thought about exploring a business pathway to turn your interests into a career?

*Whether you're interested in leading a team, starting your own company, or helping businesses run more efficiently, the business pathway prepares you for a variety of exciting careers. This could include roles like business manager, accountant, marketing specialist, financial advisor, or even an entrepreneur.*



Career Examples  
Business Manager  
Project Manager  
Operations Manager  
Chief Executive Officer (CEO)  
Human Resources Manager  
Accountant  
Financial Analyst  
Auditor  
Administrative Assistant  
Office Manager  
Executive Assistant  
Market Research Analyst  
Entrepreneur/Business Owner  
Event Planner  
Real Estate Manager



See all course descriptions on pages X-X.

#### ACCOUNTING & FINANCE

Course #	Course Name	Level	Prereq.	Credits
0340	College Money Smart - Personal Finance	Inter	No	1
0322/0323	College Accounting A/B	Inter	No	2

#### BUSINESS & MARKETING

Course #	Course Name	Level	Prereq.	Credits
0302	Keyboarding & Technology	Intro	No	1
0352	Introduction to Business	Intro	No	1
0358	Marketing	Intro	No	1
4019	Economics	Intro	No	1
4038	College Macroeconomics	Adv.	Yes	1
0528	Media Studies	Intro	No	1
9007	Multimedia Journalism	Intro	No	1
9004/9005	Yearbook A/B	Intro	No	2
0540	College Public Speaking	Adv.	Yes	1
0860	Computer Programming & Game Design	Intro	No	1
0121	Landscape Design & Maintenance	Intro	No	1
0122	Greenhouse & Summer Gardens	Intro	No	1
0130	Floral Design	Intro	No	1



# Hastings Public Schools ISD #200

## GASB 75 Valuation Report

# ACTUARIAL VALUATION REPORT

Valuation Date: July 1, 2024  
Measurement Date: June 30, 2025  
Fiscal Year Beginning: July 1, 2024  
Fiscal Year Ending: June 30, 2025

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# *Hastings Public Schools ISD #200*

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Actuarial Valuation Report  
Other Post-Employment Benefits  
Under GASB Statements 74 & 75

Valuation Date: July 1, 2024

Measurement Date: June 30, 2025

Fiscal Year Beginning: July 1, 2024

Fiscal Year Ending: June 30, 2025



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## Actuarial Certification

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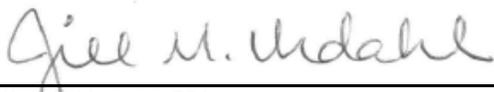
We have prepared an actuarial valuation of the other post employment benefit plans for Hastings Public Schools ISD #200 as of July 1, 2024 to enable the plan sponsor to satisfy the accounting requirements under Statements of Governmental Accounting Standards Nos. 74 and 75. The results of the valuation set forth in this report reflect the provisions of the plan communicated to us through July 1, 2024. This report should not be used for other purposes or relied upon by any other person without prior written consent from Hildi Inc., A Division of USI Consulting Group.

This valuation is based on participant and financial data provided by Hastings Public Schools ISD #200 and is summarized in this report. An audit of the financial and participant data provided was not performed, but we have checked the data for reasonableness as appropriate based on the purpose of the valuation. We have relied on all the information provided, including plan provisions and asset information, as complete and accurate.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that we believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with our understanding of the provisions of GASB Statements 74 and 75.

Actuarial computations under Statements of Governmental Accounting Standards are for the purposes of fulfilling employer accounting requirements and trust accounting requirements. Computations for other purposes may differ significantly from the results shown in this report.

We are available to answer any questions on this material, or to provide explanations or further details, as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.

  
\_\_\_\_\_  
Jill M. Urdahl, FSA

  
\_\_\_\_\_  
Noel D. Johnson, FSA

  
\_\_\_\_\_  
Mary P. Ratelle, FSA (for claims cost only)

Hildi Inc., A Division of USI Consulting Group  
8000 Norman Center Drive, Suite 400  
Bloomington, MN 55437  
P 952.934.5554

**Report finished in November 2024**

## Executive Summary

This report has been prepared for Hastings Public Schools ISD #200, for the fiscal year beginning July 1, 2024 and ending June 30, 2025, to assist in complying with the reporting and disclosure requirements under GASB Statements 74 and 75.

## Summary of Results

The results below reflect an initial implementation date under GASB 74/75 for the fiscal year ending June 30, 2017. The discount rate is determined by using a split interest rate based on the estimated investment return on the irrevocable trust for the funded portion of liabilities and the estimated yield of 20-Year AA-rated municipal bonds for the unfunded portion of liabilities. The overall single discount rate is 3.20%.

GASB Accounting Summary	
1. Estimated GASB Funded Status as of June 30, 2025	
a. Total OPEB Liability (TOL)	\$ 6,983,559
b. Fiduciary Net Position (FNP)	<u>6,578,996</u>
c. Net OPEB Liability (NOL), a. - b.	404,563
d. FNP as a % of TOL, b. / a.	94%
e. Valuation Salary	34,066,001
f. NOL as % of Payroll, c. / e.	1%
2. Estimated Annual Costs for the Year Beginning 07/01/2024	
a. Pay-as-you-go Cost (PAYGO)	\$ 696,075
b. OPEB Expense Under GASB 75	376,857
3. Actuarially Determined Contribution (ADC) *	To be determined
4. Discount Rate	3.20%

\* GASB has not defined an ADC, rather this needs to be defined/developed by the employer.

## Valuation Model

The actuarial liabilities shown in this report are determined using software purchased from an outside vendor which was developed for this purpose. Certain information is entered into this model in order to generate the liabilities specific to your benefit plan. These inputs include economic and non-economic assumptions, plan provisions and census information. We rely on the coding within the software to value the liabilities using the actuarial methods and assumptions selected. Both the input to and the output from the model is checked for accuracy and reviewed for reasonableness.

A range of results, different from those presented in this report, could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precision. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such future measurements.

## Funding and Investment Policy

---

OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 74/75, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 74/75.

Results throughout the report reflect Hastings Public Schools ISD #200's decision to create an Irrevocable OPEB Trust. The trust value is \$6,358,035 as of July 1, 2024. The trust assets are expected to earn a long term annual rate of 2.30%.

## Events & Decisions

---

### Plan Experience:

- There was a liability gain of \$159,544 due to updated census data.
- There was a liability gain of \$106,124 due to claims and premiums lower than expected.

### Plan Changes:

- The Teacher's lump sum if on Schedule D which is paid to a Health Care Savings Plan (and therefore included under GASB 74/75) increased from \$2,500 to \$3,000.
- The form of payment for Custodians eligible to receive 75 days' pay upon retirement has changed from two equal annual installments (either as cash or to 403(b)) to a lump sum paid to a Health Care Savings Plan.
- This change increased the liability \$89,278.

### Assumption Changes:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- These changes increased the liability \$153,444.

**Method Changes:** None.

**Other:** The District's June 30, 2024 financial statement was not available when we completed this report. We assumed the financial statement will reflect all amounts shown in our June 30, 2024 Disclosure Report completed during September 2024.

## Key Dates

---

The results presented in this report are based on a July 1, 2024 valuation date. GASB 74 allows the use of a valuation date that is up to 24 months prior to the most recent fiscal year end, while GASB 75 allows the use of a valuation date that is up to 30 months and one day prior to the most recent fiscal year end. A GASB 74 measurement date must be the same as the reporting date, while a GASB 75 measurement date may look back as far as the prior fiscal year end. Because Hastings Public Schools ISD #200 has an irrevocable trust, both GASB 74 and 75 accounting are applicable.

Valuation Date	July 1, 2024
Measurement Date	June 30, 2025
Reporting Date	June 30, 2025

## Plan and Employer Accounting

### Reconciliation of Changes in Net OPEB Liability

Below is an estimated reconciliation of the Net OPEB Liability for the fiscal year ending June 30, 2025. Estimated employer contributions include any benefit payments anticipated to be paid from the general fund. **The Net OPEB Liability will need to be updated with final balances as of June 30, 2025, including any assumption changes, plan changes, contributions, and gains/losses. Please contact Hildi Inc. when preparing your disclosures at June 30, 2025.**

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
1. Balances at June 30, 2024	\$6,981,178	\$6,358,035	\$623,143
2. Expected Changes for the Current Year:			
a. Service Cost	493,269	-	493,269
b. Interest Cost	228,133	-	228,133
c. Assumption Changes	153,444	-	153,444
d. Plan Changes	89,278	-	89,278
e. Employer Contributions	-	770,801	(770,801)
f. Projected Investment Return	-	146,235	(146,235)
g. Differences between Expected and Actual Experience	(265,668)	0	(265,668)
h. Estimated Benefit Payments	(696,075)	(696,075)	0
i. Administrative Expenses	0	0	0
j. Other Changes	0	0	0
3. Total Estimated Net Changes	2,381	220,961	(218,580)
4. Estimated Balances at June 30, 2025	\$6,983,559	\$6,578,996	\$404,563

### Sensitivity to Changes in Discount Rate

	1% Decrease	Selected Discount Rate	1% Increase
1. Net OPEB Liability	\$ 736,306	\$ 404,563	\$ 71,302
2. Discount Rate	2.20%	3.20%	4.20%

### Sensitivity to Changes in Healthcare Cost Trend Rates

	1% Decrease	Selected Healthcare Trend Rate	1% Increase
1. Net OPEB Liability	\$ (288,640)	\$ 404,563	\$ 1,214,231
2. Medical Trend Rate	5.25% decreasing to 4.00% then 3.00%	6.25% decreasing to 5.00% then 4.00%	7.25% decreasing to 6.00% then 5.00%
3. Dental Trend Rate	NA	NA	NA

Note: The trend rate assumption has not changed since the initial valuation date of July 1, 2024. The initial rate shown above is as of June 30, 2025 and has decreased from the initial rate in the July 1, 2024 actuarial valuation report due to the assumed decrease over the select period.

## GASB 75 OPEB Expense

Below is the estimated OPEB Expense for the fiscal year ending June 30, 2025. **The OPEB Expense will need to be updated with final assets and liabilities as of June 30, 2025, including any assumption changes, plan changes, contributions, and gains/losses. Please contact Hildi Inc. when preparing your disclosures at June 30, 2025.**

Fiscal Year Ending	June 30, 2025
1. Components of OPEB Expense	
a. Service Cost	\$ 493,269
b. Interest Cost	228,133
c. Liability Gain or Loss	(197,977)
d. Assumption Changes	(34,807)
e. Projected Investment Return	(146,235)
f. Investment Gain or Loss	(54,804)
g. Administrative Expenses	0
h. Plan Changes	<u>89,278</u>
i. Total	376,857
2. Deferred Outflows of Resources	
a. Liability Losses	\$ 72,281
b. Assumption Changes	292,098
c. Investment Losses	0
d. Employer Contributions	<u>N/A</u>
e. Total	364,379
3. Deferred Inflows of Resources	
a. Liability Gains	\$ 1,045,044
b. Assumption Changes	433,845
c. Investment Gains	<u>176,595</u>
d. Total	1,655,484
4. Future Recognition of Deferred Flows in OPEB Expense (Fiscal Years Ending)	
a. June 30, 2025	N/A
b. June 30, 2026	\$ (295,897)
c. June 30, 2027	(298,094)
d. June 30, 2028	(298,147)
e. June 30, 2029	(180,152)
f. June 30, 2030	(180,152)
g. Thereafter	(38,663)

GASB 75 Amortization Schedule

Date Established	Type	Original Amount	Original Years	Amortization Amount	Remaining Amount as of 06/30/2025	Remaining Years as of 06/30/2025
7/1/2018	Liability (Gain)/Loss	(\$206,512)	8	(\$25,814)	(\$25,814)	1
7/1/2018	Assumption Change	163,031	8	20,379	20,378	1
7/1/2019	Assumption Change	224,454	8	28,057	56,112	2
7/1/2020	Liability (Gain)/Loss	192,751	8	24,094	72,281	3
7/1/2020	Assumption Change	(542,120)	8	(67,765)	(203,295)	3
7/1/2020	Investment (Gain)/Loss	41,524	5	8,304	0	0
7/1/2021	Assumption Change	(221,081)	7	(31,583)	(94,749)	3
7/1/2021	Investment (Gain)/Loss	38,176	5	7,636	7,632	1
7/1/2022	Liability (Gain)/Loss	(1,266,427)	8	(158,304)	(791,515)	5
7/1/2022	Assumption Change	134,539	8	16,818	84,085	5
7/1/2022	Investment (Gain)/Loss	(140,014)	5	(28,003)	(56,005)	2
7/1/2023	Assumption Change	(181,069)	8	(22,634)	(135,801)	6
7/1/2023	Investment (Gain)/Loss	(213,704)	5	(42,741)	(128,222)	3
7/1/2024	Liability (Gain)/Loss	(265,668)	7	(37,953)	(227,715)	6
7/1/2024	Assumption Change	153,444	7	21,921	131,523	6

## Required Supplementary Information

Below is a schedule of changes in the Net OPEB Liability and related ratios for the two most recent fiscal years. Public entities are required to show 10 years of information, or as many years as available until a full 10-year trend is compiled.

Fiscal Year Ending June 30	2025	2024
1. Total OPEB Liability (TOL) -- Beginning	\$ 6,981,178	\$ 7,082,630
a. Service Cost	493,269	492,485
b. Interest Cost	228,133	181,988
c. Assumption Changes	153,444	(181,069)
d. Plan Changes	89,278	0
e. Differences between Expected and Actual Experience	(265,668)	0
f. Benefit Payments	(696,075)	(594,856)
g. Other Changes	0	0
h. Net Change in Total OPEB Liability	2,381	(101,452)
2. Total OPEB Liability (TOL) -- Ending	\$ 6,983,559	\$ 6,981,178
3. Plan Fiduciary Net Position (FNP) -- Beginning	\$ 6,358,035	\$ 5,931,462
a. Employer Contributions	770,801	671,301
b. Net Investment Income	146,235	350,128
c. Benefit Payments	(696,075)	(594,856)
d. Administrative Expense	0	0
e. Other Changes	0	0
f. Net Change in Plan Fiduciary Net Position	220,961	426,573
4. Plan Fiduciary Net Position (FNP) -- Ending	\$ 6,578,996	\$ 6,358,035
5. Net OPEB Liability -- Ending (NOL = TOL - FNP)	404,563	623,143
6. FNP as a % of TOL	94%	91%
7. Covered Employee Payroll	34,066,001	31,969,932
8. NOL as % of Payroll	1%	2%

### Notes to Schedule

#### Benefit Changes

- For the fiscal year ending June 30, 2024: None.
- For the fiscal year ending June 30, 2025:
  - The Teacher's lump sum if on Schedule D which is paid to a Health Care Savings Plan (and therefore included under GASB 74/75) increased from \$2,500 to \$3,000.
  - The form of payment for Custodians eligible to receive 75 days' pay upon retirement has changed from two equal annual installments (either as cash or to 403(b)) to a lump sum paid to a Health Care Savings Plan.

#### Assumption Changes

- For the fiscal year ending June 30, 2024:
  - The discount rate was changed from 2.50% to 3.20%.
  - The expected long-term investment return was changed from 1.60% to 2.30%.
- For the fiscal year ending June 30, 2025:
  - The health care trend rates were updated.

## Projected Benefit Payments

The Projected Benefit Payments are based on the assumptions, plan provisions, and participant data as of July 1, 2024. The Projected Benefit Payments are prepared on a closed group basis (i.e. no new entrants).

## Discount Rate Selection

The Funded portion of benefit payments are 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.
- The contribution/benefit payment history, as well as the funding policy have also been taken into account.

Payment Year	Funded Portion of Payments	Unfunded Portion of Payments	Present Value (Separate Discount Rates)	Present Value (Single Discount Rate)
2024 - 2028	\$ 2,812,449	\$ 0	\$ 2,663,603	\$ 2,609,154
2029 - 2033	3,211,129	0	2,705,512	2,533,388
2034 - 2038	3,049,436	0	2,290,515	2,052,018
2039 - 2043	4,011,952	0	2,690,587	2,307,468
2044 - 2048	879,149	3,533,828	1,959,169	2,178,000
2049 - 2053	0	3,438,522	1,144,053	1,450,788
2054 - 2058	0	2,679,110	734,017	970,744
2059 - 2063	0	1,254,390	282,428	389,688
2064 - 2068	0	310,641	58,862	84,308
2069 - 2073	0	0	0	0
2074 - 2078	0	0	0	0

## Benefit Payments by Benefit Type

Year Beginning July 1 and Ending June 30 of the Following Year	Implicit Subsidy Only Payments	Subsidized Payments	Total Projected Net Payments
2024	\$ 198,736	\$ 497,339	\$ 696,075
2025	222,358	260,855	483,213
2026	243,892	285,343	529,235
2027	255,939	314,773	570,712
2028	211,564	321,650	533,214
2029 - 2033	1,353,348	1,857,781	3,211,129
2034 - 2038	1,195,253	1,854,183	3,049,436
2039 - 2043	1,592,499	2,419,453	4,011,952
2044 - 2048	2,250,283	2,162,694	4,412,977
2049 - 2053	1,610,631	1,827,891	3,438,522
2054 - 2058	1,655,216	1,023,894	2,679,110
2059 - 2063	1,124,342	130,048	1,254,390
2064 - 2068	310,641	0	310,641
2069 - 2073	0	0	0
2074 - 2078	0	0	0

Note: The subsidized payment projections are estimates. When preparing fiscal year-end disclosures, the actual subsidized benefit payments that were made for the fiscal year from Hastings Public Schools ISD #200 should be used. **Please contact Hildi USICG when preparing your disclosures at June 30, 2025.**

## Plan Liabilities

### GASB 74 & 75 Liabilities

The following table compares the liabilities calculated as of the current and prior valuation date.

Liabilities at Valuation Date		
1. Valuation Date	July 1, 2024	July 1, 2022
2. Discount rate	3.20%	3.20%
3. Medical trend rate		
a. Current year	6.50%	6.50%
b. Next tiers	5.00% / 4.00%	5.00% / 4.00%
c. Years to next tiers	6 / 54	6 / 54
4. Present value of benefits	\$ 14,575,557	\$ 14,030,504
5. Accrued liability (Total OPEB Liability)		
a. Split by implicit rate liability vs. direct subsidy liability		
i. Implicit rate liability	3,040,886	3,285,853
ii. Direct subsidized liability	<u>3,918,058</u>	<u>3,386,151</u>
iii. Total	6,958,944	6,672,004
b. Split by status		
i. Actives	5,867,155	5,493,582
ii. Retirees and beneficiaries	<u>1,091,789</u>	<u>1,178,422</u>
iii. Total	6,958,944	6,672,004
6. Service Cost	493,269	478,141
7. Estimated net benefit payments		
a. Actives (from expected retirements)	243,457	232,043
b. Retirees and beneficiaries	<u>452,618</u>	<u>455,442</u>
c. Total	696,075	687,485

## Results by Contract Group

July 1, 2024

	Fund Group 1	Fund Group 2	Fund Group 4	Total
<b>Counts</b>				
Active	462	25	23	510
Retiree	31	1	2	34
Total	493	26	25	544
<b>Present Value of Future Benefits</b>				
Active	\$ 12,954,298	\$ 187,240	\$ 342,230	\$ 13,483,768
Retiree	998,652	12,447	80,690	1,091,789
Total	13,952,950	199,687	422,920	14,575,557
<b>Total OPEB Liability</b>				
Active	5,611,030	118,941	137,184	5,867,155
Retiree	998,652	12,447	80,690	1,091,789
Total	6,609,682	131,388	217,874	6,958,944
<b>Service Cost</b>	467,742	9,905	15,622	493,269
<b>Expected Benefit Payments</b>				
Active (expected to retire)	231,879	9,825	1,753	243,457
Retiree	392,823	12,645	47,150	452,618
Total	624,702	22,470	48,903	696,075

## Plan Assets

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### Plan Asset Reconciliation

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Irrevocable OPEB Assets for Fiscal Year Ending	June 30, 2024	June 30, 2023
1. Value at beginning of fiscal year	\$ 5,931,462	\$ 5,479,026
a. Employer Contributions	671,301	709,829
b. Other nonemployer contributions	0	0
c. Benefits paid	(594,856)	(485,070)
d. Non-investment expense paid	0	0
e. Return on plan assets	<u>350,128</u>	<u>227,678</u>
2. Value at end of fiscal year	6,358,035	5,931,463
3. Adjustments made to match audited amounts	0	(1)
4. Adjusted Value at end of fiscal year	6,358,035	5,931,462
5. Estimated return for prior year	5.9%	4.2%

Note: The June 30, 2023 asset value has been adjusted to include the (\$1) adjustment made by the auditors in the fiscal year ending June 30, 2023 audit.

### Development of Expected Long-Term Rate of Portfolio Return

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Asset Class	Target Allocation	Expected Class Return
Domestic equity	0.00%	0.00%
Fixed income	0.00%	0.00%
Private equity	0.00%	0.00%
Real estate	0.00%	0.00%
NR Money Market Fund	100.00%	2.30%
Total Portfolio	100.0%	2.30%

## Other Information

### Plan Participants

	July 1, 2024	July 1, 2022
1. Participant counts		
a. Actives	510	506
b. Retirees receiving payments	34	29
c. Spouses receiving payments	<u>12</u>	<u>9</u>
d. Total participants	556	544
2. Active participant statistics		
a. Average age	44.5	45.2
b. Average hire service	10.0	10.8
c. Total expected pay for year	\$ 33,073,787	\$ 30,134,727
3. Retirees (excludes spouse)		
a. Average age: Pre-65	61.5	61.4
b. Average age: Post-65	65.8	70.8
4. Number of retirees by age		
a. Under 50	0	0
b. 50 to 54	0	0
c. 55 to 59	7	10
d. 60 to 64	23	18
e. 65+	<u>4</u>	<u>1</u>
f. Total	34	29

Covered Population: All of the active employees who have access to health insurance and all retirees who have elected to continue coverage on the employer's medical plan after retirement and/or have remaining payments to a Health Savings Plan have been included in this valuation. Post-age 65 retirees and their spouses are excluded as they are assumed to have Medicare as their primary health insurance so no Implicit Rate Subsidy applies. However, the above retirees over age 65 have remaining payments to a Health Care Savings Plan.

## Active Participants Age/Service Grid

July 1, 2024

Years of Service																						
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total	
Attained Age	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	22	46,440	6	42,908	1	46,855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	45,723
25 to 29	19	50,472	15	59,068	8	55,083	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42	54,420
30 to 34	7	65,547	22	66,080	16	72,828	1	22,657	0	0	0	0	0	0	0	0	0	0	0	0	46	67,402
35 to 39	16	51,439	21	62,496	15	68,518	10	85,239	3	74,741	0	0	0	0	0	0	0	0	0	0	65	65,228
40 to 44	13	53,968	20	58,073	25	60,354	9	80,694	20	85,816	0	0	0	0	0	0	0	0	0	0	87	66,833
45 to 49	9	57,789	11	71,137	13	73,997	7	83,161	13	76,453	6	101,106	2	97,825	0	0	0	0	0	0	61	76,113
50 to 54	11	76,721	6	48,251	12	46,428	9	76,595	7	69,315	7	94,916	13	83,744	4	81,566	0	0	0	0	69	71,659
55 to 59	4	53,166	5	109,718	7	47,698	2	60,320	13	60,036	8	67,401	10	83,357	8	95,933	1	70,484	0	0	58	72,534
60 to 64	4	34,839	3	37,900	6	41,214	3	40,287	6	53,826	6	44,298	7	60,418	2	63,632	1	67,042	0	0	38	48,084
65 to 69	2	36,876	3	51,480	1	47,168	0	0	1	26,174	1	25,806	3	58,080	1	28,308	1	29,852	1	97,825	14	46,969
70 & up	0	0	0	0	0	0	0	0	0	0	0	1	28,308	0	0	0	0	0	0	0	1	28,308
<b>Total</b>	<b>107</b>	<b>53,775</b>	<b>112</b>	<b>62,141</b>	<b>104</b>	<b>60,931</b>	<b>41</b>	<b>75,958</b>	<b>63</b>	<b>72,210</b>	<b>28</b>	<b>75,066</b>	<b>36</b>	<b>76,205</b>	<b>15</b>	<b>83,287</b>	<b>3</b>	<b>55,793</b>	<b>1</b>	<b>97,825</b>	<b>510</b>	<b>64,851</b>

The average compensation shown in each cell represents the average for the number of active participants in that cell.

## Methods and Assumptions

Summary of Methods	
Valuation/Census Data Date	July 1, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry Age, level percentage of pay
Actuarial Assets	Trustee value as of the measurement date
Amortization of Deferred Resource Flows	Average of expected remaining service on a closed basis for differences between expected and actual experience and assumption changes. Closed five-year period for differences between expected and actual asset returns.

Economic Assumptions	
Discount Rate	3.20%
Expected Long-Term Investment Return	2.30% (net of investment expenses)
20-Year Municipal Bond Yield	4.10%
Inflation Rate	2.50%
Salary Increases*	Service graded table, see sample rates
Medical Trend Rate	6.50% in 2024 grading to 5.00% over 6 years and then to 4.00% over the next 48 years
Dental Trend Rate	NA

Other Assumptions	
Mortality*	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale
Disability	None
Withdrawal	See sample rates
Retirement	See sample rates
Expenses	Assumed paid outside of Plan
Percent Married	Current Retirees: Actual retiree/spouse elections used. Future Retirees: Males 85%, Females 65%
Age Difference	Actual spouse birthdate for current retirees (if provided). For all others, males assumed to be 3 years older than females.
Retiree Plan Participation	<p><b>Future Retirees Electing Coverage:</b></p> <p>Pre-65 subsidy available:</p> <ul style="list-style-type: none"> <li>• Superintendent, Administrators, and Principals 100%</li> <li>• Teachers 75%</li> <li>• All Others 50%</li> </ul> <p>Note: 100% of retirees eligible for a lump sum payment to a HCSP are assumed to receive one.</p> <p>Pre-65 subsidy not available:</p> <ul style="list-style-type: none"> <li>• Paraprofessionals (including Community Education Paras) and Food Service Employees 20%</li> <li>• All Others 50%</li> </ul>
Percent of Married Retirees Electing Spouse Coverage	<p><b>Percent Future Retirees Electing Pre-65 Spouse Coverage:</b></p> <p>Spouse subsidy available: 30%</p> <p>Spouse subsidy not available: 30%</p>
Benefits Not Included	Hastings Public Schools ISD #200 provides access to dental insurance during retirement. However, the implicit rate liability is not significant for dental insurance and has not been included in this valuation.

\*Teacher rates are being applied to Principals and the Superintendent in addition to the Teachers.

## Analysis of Prescribed Assumptions

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None.

## Analysis of Non-prescribed Assumptions

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Unless otherwise specified below, all non-prescribed assumptions have been determined with input from the actuary, even though the plan sponsor may be ultimately responsible for selecting the assumption.

Economic Assumption	Rationale
All Economic Assumptions	Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.
Discount rate	Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for 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.
Expected asset return	The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered.
20-Year Municipal Bond Yield	The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the Measurement Date.
Salary Increases	The salary scales used to value GASB 74/75 liabilities are similar to the tables used to value pension liabilities for Minnesota school district employees. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent four-year experience study for the General Employees Plan completed in 2019 and a review of the inflation assumption.

*Analysis of Non-prescribed Assumptions continued*

<b>Economic Assumption</b>	<b>Rationale</b>
Inflation	The long-term inflation assumption has been chosen based on a review of historical changes in the Consumer Price Index (CPI.) Published projections of future inflation rates were also considered.
Medical Trend Rate	The medical trend rates have been chosen based on a review of historical health care increase rates, projected health care increase rates, and projected health care expenditures as a percentage of GDP. The components of health care costs were considered when developing the aggregate set of trend rates. No adjustment was made for the impact of Covid-19.

<b>Non-Economic Assumption</b>	<b>Rationale</b>
Mortality	The rates used are recent tables developed and recommended by the Society of Actuaries.
Retirement & Withdrawal	The retirement and withdrawal assumptions used to value GASB 74/75 liabilities are similar to those used to value pension liabilities for Minnesota school district employees. The rates are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018.
Disability	Plan disability benefits are of similar value to other plan benefits. Therefore, disability incidence is presumed to be included in retirement and withdrawal incidence.
Retiree Plan Participation & Percent of Married Retirees Electing Spouse Coverage	The plan participation percentages for retirees and their spouses reflect past, current, and expected future expectations of medical plan enrollment for current actives and retirees. These amounts are adjusted to reflect population changes, differences in actual versus expected liabilities, and changes in enrollment/participation patterns.

**Changes since prior valuation**

- The health care trend rates were changed to better anticipate short term and long term medical increases.

Sample Withdrawal and Retirement Rates

Years of Service	Withdrawal % for Males	Withdrawal % for Females
0	32.00%	29.00%
1	14.00%	12.00%
2	10.00%	10.00%
3	7.50%	8.00%
4	5.75%	6.50%
5	5.00%	5.25%
6	4.60%	4.00%
7	4.10%	3.50%
8	2.80%	3.00%
9	2.30%	2.50%
10	2.00%	2.10%
15	1.10%	1.10%
20	0.60%	0.60%
25-30	0.50%	0.50%
31+	0.00%	0.00%

Attained Age	Retirement % Rule of 90	Retirement % Not Rule of 90
55	35%	5%
56	35%	5%
57	35%	5%
58	35%	5%
59	35%	5%
60	35%	10%
61	35%	10%
62	35%	25%
63	35%	10%
64	35%	10%
65+	100%	100%

Salary Increase Rates

Years of Service	Teacher Salary Increase	Others Salary Increase
1	8.85%	10.25%
2	7.10%	7.25%
3	6.60%	6.00%
4	6.35%	5.50%
5	6.35%	5.00%
6	6.20%	4.70%
7	6.05%	4.50%
8	5.90%	4.40%
9	5.75%	4.30%
10	5.60%	4.20%
11	5.35%	4.00%
12	5.10%	3.90%
13	4.85%	3.80%
14	4.60%	3.70%

Years of Service	Teacher Salary Increase	Others Salary Increase
15	4.35%	3.65%
16	4.10%	3.60%
17	3.85%	3.50%
18	3.65%	3.40%
19	3.55%	3.40%
20	3.45%	3.40%
21	3.35%	3.30%
22	3.25%	3.30%
23	3.15%	3.30%
24	3.05%	3.20%
25	2.95%	3.20%
26	2.85%	3.10%
27 or more	2.85%	3.00%

## Summary of Plan Provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Secretaries (HESA), Select Administrative Assistants, Coordinator of District Services, Custodians, Director of Buildings and Grounds, Grounds Supervisor, Food Service, and Community Education									
Group	Superintendent	Administrators	Principals	Teachers and Community Education Licensed Coordinator	Community Education Coordinators	Education Paraprofessionals	Paraprofessionals	Health Services Coordinator	All Others
Provision Information	Contract effective July 1, 2020	Contract effective July 1, 2023	Contract effective July 1, 2023	Contracts effective July 1, 2024	Contract effective July 1, 2020	Contracts effective July 1, 2020, July 1, 2023, and July 1, 2024	Contract effective July 1, 2024	Contracts effective July 1, 2023	Varying contract dates
Group Insurance	See subsequent pages for details regarding age and service requirements for access to group insurance								
Age Service	55 3	55 3	55 3	55 3	55 3	55 3	55 3	55 3	55 3
Blended Premium Medical	Blended premium is \$911 for single and \$2,626 for family / Valued to Medicare eligibility								
Benefits	NA	55	55	55	55	55	55	50	NA
Eligibility	NA	10	10	15 (or 30 with no age limit)	15 (or 30 with no age limit)	12	12	12	NA
Retiree Benefit	None <b>Retired Superintendent Only:</b> Full Comp Basic premium for 8 years or Medicare eligibility, whichever is earlier	Single premium for the Comp Basic plan at the time of retirement x minimum (8 years, years to Medicare eligibility), paid to a Health Care Savings Plan in a lump sum <b>Note:</b> Grandfathered retirees with monthly payments until the earlier of 8 years or age 65	Single premium for the Comp Basic plan at the time of retirement x minimum (8 years, years to Medicare eligibility), paid to a Health Care Savings Plan in a lump sum <b>Note:</b> Grandfathered retirees with monthly payments until the earlier of 8 years or age 65	Hired before July 1, 2022 and not electing the Annual Deferred Compensation Plan (District HCSP Contribution): Single premium for Comp Basic plan at the time of retirement x minimum (8 years, years until Medicare eligibility), paid to a Health Care Savings Plan in a lump sum	Hired before July 1, 2008 and not electing the Matching Contribution Plan: \$335 per month x minimum (8 years, years until age 65), paid to a Health Care Savings Plan in a lump sum	Hired before July 1, 2008 and not electing the Matching Contribution Plan or grandfathered because previously in contract: \$225 (\$325 Custodians/Director of Buildings and Grounds/Grounds Supervisor, \$255 Food Service) per month for 8 years or age 65, whichever is earlier	Hired before July 1, 2008 and not electing the Matching Contribution Program: Minimum (1 day per year of service, 25 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$14.44 to \$26.29) paid to a Health Care Savings Plan in a lump sum	Hired before July 1, 2008 and not electing the Matching Contribution Program: 100% of (50 days x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$23.63 to \$29.10)) paid to a Health Care Savings Plan in a lump sum	None
Spouse Benefit	None	None	None	None	Hired before July 1, 2008 and not electing the Matching Contribution Plan: An additional \$377 per month x Minimum (8 years, years until age 65), paid to a Health Care Savings Plan in a lump sum	Hired before July 1, 2008 and not electing the Matching Contribution Program: An additional \$125 (\$325 Custodians/Director of Buildings and Grounds/Grounds Supervisor, \$360 Food Service) per month for 8 years or age 65, whichever is earlier	None	None	None
Other Benefit	None	None	None	None	Hired before January 1, 2000 and not electing the Matching Contribution Program: 60 days x daily rate of pay capped at 2008-2009 hourly rate per grade (\$29.10 to \$32.44) paid to a Health Care Savings plan in two equal annual installments	Hired before July 1, 2008 and not electing the Matching Contribution Program: <b>Food Service:</b> 80% (40% if hired before September 2, 1987) of (Minimum (2 days per year of service, 50 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$13.19 to \$23.63)) <b>Note:</b> Lead Cook will receive an additional day per year of service up to 15 days paid to a Health Care Savings Plan as a lump sum <b>Note:</b> Remaining 20%/60% paid to a 403(b) account or as cash so is included under GASB 73 <b>Director of Buildings and Grounds, the Coordinator of District Services, and Custodians:</b> 100% of 75/50/75 days, respectively, x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$40.67/\$29.10/\$17.41) paid to a Health Care Savings Plan in a lump sum	Hired before July 1, 2008 and not electing the Matching Contribution Program: Minimum (1 day per year of service, 25 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$14.44 to \$26.29) paid to a Health Care Savings Plan in a lump sum	Hired before July 1, 2008 and not electing the Matching Contribution Program: 100% of (50 days x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$23.63 to \$29.10)) paid to a Health Care Savings Plan in a lump sum	None
None									

**Changes since prior valuation:** The Teacher's lump sum if on Schedule D which is paid to a Health Care Savings Plan (and therefore included under GASB 74/75) increased from \$2,500 to \$3,000. The form of payment for Custodians eligible to receive 75 days' pay upon retirement has changed from two equal annual installments (either as cash or to 403(b)) to a lump sum paid to a Health Care Savings Plan.

## Summary of Plan Provisions *continued*

The Implicit Rate Subsidy in post-employment benefits, under GASB 74/75, is available to all retirees and dependents if they meet the eligibility requirements under Minnesota state statute 471.61 Subd. 2b. Retiring employees and dependents of units of local government must be allowed to participate in the employer's medical or dental insurance plans at the group, or blended, premium rate until Medicare eligibility. In this case, retiring means commencing, or being vested in, a benefit from a Minnesota public pension plan. Thus, the age and service requirements in the first table in this section match those of the relevant Minnesota public pension plans for each contract group, with some simplification for valuation purposes. Below is a summary of the Minnesota public pension plans relevant to the District's Other Post-Employment Benefits plan.

Pension Plan	Teachers Retirement Association of Minnesota		Public Employees Retirement Association of Minnesota (Coordinated Plan)			
	Before July 1, 1989	On or After July 1, 1989	Before July 1, 1989	July 1, 1989 up to June 30, 2010	July 1, 2010 up to June 30, 2023	All Members Active On or After July 1, 2023
<b>Normal Retirement Age</b>	65 (or 62 with 30 years of service)	65	65	Retirement age for full Social Security benefits, not to exceed 66	Retirement age for full Social Security benefits, not to exceed 66	Retirement age for full Social Security benefits, not to exceed 66
<b>Early Retirement Age</b>	55 (or any age with 30 years of service)	55	55 (or any age with 30 years of service)	55	55	55
<b>Eligible for Rule of 90?</b>	Yes	No	Yes	No	No	No (Yes if hired before July 1, 1989)
<b>Vesting Schedule</b>	0% at 0-2 years of service, then 100% at 3 years of service	0% at 0-2 years of service, then 100% at 3 years of service	0% at 0-2 years of service, then 100% at 3 years of service	0% at 0-2 years of service, then 100% at 3 years of service	0% at 0-4 years of service, then 100% at 5 years of service	0% at 0-2 years of service, then 100% at 3 years of service

When Minnesota public pension plans adjust their retirement ages or vesting schedules, the requirements for continuation of post-employment medical and dental coverage are impacted. As of July 1, 2023, the PERA Coordinated pension plan adjusted its vesting schedule. Members hired before July 1, 2023 became vested at five years of service, but all members active after the date become vested at three years of service. As a result, members hired or active after July 1, 2023 are required to have three years of service, rather than five, to remain on the District's medical or dental plans in retirement.

It is the District's responsibility to be aware of such changes and update the District's administration of their Other Post-Employment Benefits as needed. However, Hildi USICG also monitors these changes and reflects them in the plan provisions of each GASB 75 actuarial valuation report as appropriate. The inclusion of such changes, for GASB 74/75 valuation purposes, may be delayed until deemed material.

Due to this Minnesota state statute, many Minnesota state employees/retirees, while waiting to reach Medicare eligibility, make use of the District's medical and dental insurance plans. These retirees are expected to incur higher claims, on average, than an active participant. However, retirees have to be offered the same premium rate as active participants in a group medical or dental insurance plan. So, their participation in the plan creates an implicit rate subsidy which must be recognized under GASB 74/75.

## Claim Cost Development

Estimated Annual Claims at Age 65		
	Medical	Dental
Pre-65	\$21,382	\$0
Post-65	\$0	\$0

### Pre-65 Healthcare Claims

Starting claim costs were developed using medical claim and enrollment information provided by Hastings Public Schools ISD #200 and PreferredOne. Due to the small size of the pre-65 retiree population, active and pre-65 information was used to develop the starting claim costs. We used information from January 1, 2022 through June 30, 2024.

The following summary outlines the process used to develop the starting claim costs:

- Medical claims and enrollment information for each group (pre-65 retirees and active employees) and time period were summarized.
- Claims information was provided on an incurred basis.
- Incurred claims per person for each time period were trended forward to the valuation period.
- Trended claims per person for each time period were adjusted for differences in plan design and demographics.
- An administrative load was added to the trended claims for each time period.
- The costs calculated for each time period were weighted together to obtain a weighted-average cost.
- The weighted-average cost was then adjusted to account for expected changes in plan enrollment for future retirees.
- The adjusted weighted-average cost was then adjusted to age 65 for valuation purposes.

A full age-based table of claims costs is developed by applying the aging factors (table below) to the claims at age 65.

Aging Table			
Medical costs per individual are assumed to change as follows:			
Pre-65		Post-65	
Ages	% Decrease	Ages	% Increase
15 to 45	2.0%	65 to 70	3.0%
45 to 50	2.5%	70 to 75	2.5%
50 to 55	3.3%	75 to 80	2.0%
55 to 60	3.6%	80 to 85	1.0%
60 to 65	4.2%	85 to 90	0.5%
		90+	0.0%

## Glossary

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**Actuarial Cost Method:** Sometimes called 'funding method,' a particular technique used by actuaries to establish the amount and incidence of the annual actuarial cost of OPEB plan benefits, or normal cost, and the related unfunded liability.

**Actuarially determined contribution (ADC):** A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted. **GASB has not defined an ADC, rather this needs to be defined/developed by the employer.**

**Collective deferred outflows of resources and deferred inflows of resources related to OPEB:** Deferred outflows of resources and deferred inflows of resources related to OPEB arising from certain changes in the collective net OPEB liability or collective total OPEB liability.

**Defined benefit OPEB:** OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount; (b) an amount that is calculated based on one or more factors such as age, years of service, and compensation; or (c) a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums. (OPEB that does not have all of the terms of defined contribution OPEB is classified as defined benefit OPEB.)

**Defined contribution OPEB:** OPEB having terms that (a) provide an individual account for each employee; (b) define the contributions that an employer or nonemployer contributing entity is required to make (or the credits that it is required to provide) to an active employee's account for periods in which that employee renders service; and (c) provide that the OPEB an employee will receive will depend only on the contributions (or credits) to the employee's account, actual earnings on investments of those contributions (or credits), and the effects of forfeitures of contributions (or credits) made for other employees, as well as OPEB plan administrative costs, that are allocated to the employee's account.

**Discount Rate:** The single interest rate that will calculate the same Total OPEB Liability as the rates used to calculate the funded and unfunded portion of Total OPEB Liability.

**Fiduciary Net Position:** Plan assets based on market value as of the measurement date including receivable contributions and offset by plan payables. Market values are sometimes smoothed to soften the impact of investment gains and losses.

**Healthcare Cost Trend Rate:** The rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.

**Investment Return Assumption:** The rate used to adjust a series of future payments to reflect the time value of money. The long-term expected rate of return should be based on the nature and mix of current and expected OPEB plan investments over a period representative of the expected length of future benefit payments. The long-term expected rate of return should be determined net of OPEB plan investment expense but without reduction for OPEB plan administrative expense.

**Net OPEB Liability:** The difference between Total OPEB Liability and Net Fiduciary Position.

## ***Glossary continued***

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**Other Post-employment Benefits:** Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

**Plan Members:** The individuals covered by the terms of the plan. The plan membership generally includes employees in active service, terminated employees who have accumulated benefits but are not yet receiving them, and retired employees and beneficiaries currently receiving benefits.

**Post-employment Healthcare Benefits:** Medical, dental, vision, and other health-related benefits provided to terminated or retired employees and their dependents and beneficiaries

**Required Supplementary Information (RSI):** Schedules, statistical data, and other information that are an essential part of financial reporting. RSI should be presented with, but is not part of, the basic financial statements of a governmental entity.

**Service Cost:** The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

**Total OPEB Liability:** The portion of the present value of prospective benefits allocated to service before the valuation date in accordance with the actuarial cost method.



# Hastings Public Schools ISD #200

## GASB 73 Valuation Report

# ACTUARIAL VALUATION REPORT

Valuation Date: July 1, 2024  
Measurement Date: June 30, 2025  
Fiscal Year Beginning: July 1, 2024  
Fiscal Year Ending: June 30, 2025

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# *Hastings Public Schools ISD #200*

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Actuarial Valuation Report  
Pension-Related Benefits  
Under GASB Statement 73

Valuation Date: July 1, 2024

Measurement Date: June 30, 2025

Fiscal Year Beginning: July 1, 2024

Fiscal Year Ending: June 30, 2025



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## Actuarial Certification

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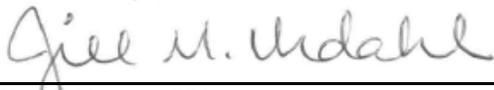
We have prepared an actuarial valuation of the pension-related retirement benefits for Hastings Public Schools ISD #200 as of July 1, 2024 to enable the plan sponsor to satisfy the accounting requirements under Statements of Governmental Accounting Standards No. 73. The results of the valuation set forth in this report reflect the provisions of the plan communicated to us through July 1, 2024. This report should not be used for other purposes or relied upon by any other person without prior written consent from Hildi Inc., A Division of USI Consulting Group.

This valuation is based on participant and financial data provided by Hastings Public Schools ISD #200 and is summarized in this report. An audit of the financial and participant data provided was not performed, but we have checked the data for reasonableness as appropriate based on the purpose of the valuation. We have relied on all the information provided, including plan provisions and asset information, as complete and accurate.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that we believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with our understanding of the provisions of GASB Statement 73.

Actuarial computations under Statements of Governmental Accounting Standards are for the purposes of fulfilling employer accounting requirements and trust accounting requirements. Computations for other purposes may differ significantly from the results shown in this report.

We are available to answer any questions on this material, or to provide explanations or further details, as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.



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Jill M. Urdahl, FSA



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Noel D. Johnson, FSA

Hildi Inc., A Division of USI Consulting Group  
8000 Norman Center Drive, Suite 400  
Bloomington, MN 55437  
P 952.934.5554

**Report finished in November 2024**

## Executive Summary

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This report has been prepared for Hastings Public Schools ISD #200, for the fiscal year ending June 30, 2025, to assist in complying with the reporting and disclosure requirements under GASB Statement 73.

## Summary of Results

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The results below reflect an initial implementation date under GASB 73 for the fiscal year ending June 30, 2017. The discount rate is based on the estimated yield of 20-Year AA-rated municipal bonds. The overall single discount rate is 4.10%.

GASB Accounting Summary		
1. Estimated Liabilities as of 06/30/2025		
a. Total Pension Liability (TPL)	\$	44,773
b. Valuation Salary		1,033,375
c. TPL as % of Payroll, a. / b.		4%
2. Estimated Annual Costs for the Year Beginning 07/01/2024		
a. Pay-as-you-go Cost (PAYGO)	\$	30,521
b. Pension Expense Under GASB 73		(92,192)
3. Discount Rate		4.10%

## Valuation Model

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The actuarial liabilities shown in this report are determined using software purchased from an outside vendor which was developed for this purpose. Certain information is entered into this model in order to generate the liabilities specific to your benefit plan. These inputs include economic and non-economic assumptions, plan provisions and census information. We rely on the coding within the software to value the liabilities using the actuarial methods and assumptions selected. Both the input to and the output from the model is checked for accuracy and reviewed for reasonableness.

A range of results, different from those presented in this report, could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precision. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such future measurements.

## Key Dates

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The results presented in this report are based on a July 1, 2024 valuation date. GASB 73 allows the use of a valuation date that is up to 30 months and one day prior to the most recent fiscal year end.

Valuation Date	July 1, 2024
Measurement Date	June 30, 2025
Reporting Date	June 30, 2025

## Events & Decisions

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### Plan Experience:

- There was a liability gain of \$22,963 due to updated census data.

### Plan Changes:

- The form of payment for Custodians eligible to receive 75 days' pay upon retirement has changed from two equal annual installments (either as cash or to 403(b)) to a lump sum paid to a Health Care Savings Plan and is valued under GASB 75.
- This change decreased the liability \$86,684.

**Assumption Changes:** None

**Method Changes:** None.

**Other:** The District's June 30, 2024 financial statement was not available when we completed this report. We assumed the financial statement will reflect all amounts shown in our June 30, 2024 Disclosure Report completed during September 2024.

## Plan and Employer Accounting

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### Reconciliation of Changes in Total Pension Liability

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Below is an estimated reconciliation of the Total Pension Liability for the fiscal year ending June 30, 2025. **The Total Pension Liability will need to be updated with final balances as of June 30, 2025, including any changes in assumptions, plan provisions, benefit payments or gains/losses. Please contact Hildi Inc. when preparing your disclosures at June 30, 2025.**

Fiscal Year Ending	June 30, 2025
1. Measurement Year	June 30, 2024 to June 30, 2025
2. Used for Reporting Date	June 30, 2025
3. Total Pension Liability (TPL) -- Beginning of Measurement Year	\$176,619
a. Service Cost	1,633
b. Interest Cost	6,689
c. Assumption Changes	0
d. Plan Changes	(86,684)
e. Differences between Expected and Actual Experience	(22,963)
f. Benefit Payments	(30,521)
g. Other Changes	0
h. Net Change in Total OPEB Liability	(131,846)
4. Total Pension Liability (TPL) -- End of Measurement Year	\$44,773
5. Covered Employee Payroll	\$1,033,375
6. TPL as % of Payroll	4%

### Total Pension Liability Sensitivity to Changes in Assumptions

---

Measurement Date	6/30/2025
1. Selected Discount Rate: 4.10%	\$ 44,773
a. 1% Decrease in Discount Rate	45,665
b. 1% Increase in Discount Rate	43,893

## GASB 73 Pension Expense

Below is the **estimated** Pension Expense for the fiscal year ending June 30, 2025. **The Pension Expense may need to be updated with final liabilities as of June 30, 2025, including any assumption changes, plan changes, contributions, and gains/losses. Please contact Hildi Inc. when preparing your disclosures at June 30, 2025.**

Fiscal Year Ending	June 30, 2025
<b>1. Components of Pension Expense</b>	
a. Service Cost	\$ 1,633
b. Interest Cost	6,689
c. Liability Gain or Loss	(13,766)
d. Assumption Changes	(64)
e. Projected Investment Return	0
f. Investment Gain or Loss	N/A
g. Administrative Expenses	0
h. Plan Changes	<u>(86,684)</u>
i. Total	(92,192)
<b>2. Deferred Outflows of Resources</b>	
a. Liability Losses	\$ 0
b. Assumption Changes	0
c. Investment Losses	N/A
d. Employer Contributions	<u>N/A</u>
e. Total	0
<b>3. Deferred Inflows of Resources</b>	
a. Liability Gains	\$ 13,763
b. Assumption Changes	102
c. Investment Gains	<u>N/A</u>
d. Total	13,865
<b>4. Future Recognition of Deferred Flows in Pension Expense (Fiscal Years Ending)</b>	
a. June 30, 2025	N/A
b. June 30, 2026	\$ (13,824)
c. June 30, 2027	(41)
d. June 30, 2028	0
e. June 30, 2029	0
f. June 30, 2030	0
g. Thereafter	0

\*Under GASB73, employer contributions made after the Measurement Date and before the Reporting Date must be disclosed as Deferred Outflows of Resources. The amount shown should be updated with the actual employer contributions when preparing the disclosures at fiscal year-end.

## GASB 73 Amortization Schedule

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Outstanding amortization bases for Deferred (Inflows) and Outflows of Resources as of the employer fiscal year-end:

Date Established	Type	Original Amount	Original Years	Amortization Amount	Remaining Amount as of 06/30/2025	Remaining Years as of 06/30/2025
7/1/2022	Liability (Gain)/Loss	(\$9,134)	4	(\$2,284)	(\$2,282)	1
7/1/2022	Assumption Change	(85)	4	(22)	(19)	1
7/1/2023	Assumption Change	(167)	4	(42)	(83)	2
7/1/2024	Liability (Gain)/Loss	(22,963)	2	(11,482)	(11,481)	1

## Required Supplementary Information

Below is a schedule of changes in the Net Pension Liability and related ratios for the two most recent fiscal years. Public entities are required to show 10 years of information, or as many years as available until a full 10-year trend is compiled.

Fiscal Year Ending	June 30, 2025	June 30, 2024
1. Measurement Year	June 30, 2024 to June 30, 2025	June 30, 2023 to June 30, 2024
2. Used for Reporting Date	June 30, 2025	June 30, 2024
3. Total Pension Liability (TPL) -- Beginning of Measurement Year	\$ 176,619	\$ 175,841
a. Service Cost	1,633	6,114
b. Interest Cost	6,689	6,864
c. Assumption Changes	0	(167)
d. Plan Changes	(86,684)	0
e. Differences between Expected and Actual Experience	(22,963)	0
f. Estimated Benefit Payments	(30,521)	(12,033)
g. Other Changes	0	0
h. Net Change in Total Pension Liability	(131,846)	778
4. Estimated Total Pension Liability (TPL) -- End of Measurement Year	\$ 44,773	\$ 176,619
5. Covered Employee Payroll	1,033,375	1,480,119
6. TPL as % of Payroll	4%	12%

### Notes to Schedule

#### Benefit Changes

- For the fiscal year ending June 30, 2024: None.
- For the fiscal year ending June 30, 2025:
  - The form of payment for Custodians eligible to receive 75 days' pay upon retirement has changed from two equal annual installments (either as cash or to 403(b)) to a lump sum paid to a Health Care Savings Plan and is valued under GASB 75.

#### Assumption Changes

- For the fiscal year ending June 30, 2024:
  - The discount rate was changed from 3.90% to 4.10%.
- For the fiscal year ending June 30, 2025: None.

Projected Benefit Payments

The Projected Benefit Payments are based on the assumptions, plan provisions, and participant data as of July 1, 2024. The Projected Benefit Payments are prepared on a closed group basis (i.e. no new entrants).

Year Beginning July 1 and Ending June 30 of the Following Year	Expected Payments
2024	\$ 30,521
2025	14,229
2026	8,652
2027	10,811
2028	7,152
2029 - 2033	8,802
2034 - 2038	1,492
2039 - 2043	624
2044 - 2048	2,919
2049 - 2053	4,758
2054 - 2058	0
2059 - 2063	0
2064 - 2068	0
2069 - 2073	0
2074 - 2078	0
2079 - 2083	0

Note: The payment projections are estimates. When preparing fiscal year-end disclosures, the actual benefit payments that were made for the fiscal year from Hastings Public Schools ISD #200 should be used. **Please contact HildiUSICG when preparing your fiscal year-end disclosures.**

## Plan Liabilities

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### GASB 73 Liabilities

---

The following table compares the liabilities calculated as of the current and prior valuation date.

Liabilities at Valuation Date		
1. Valuation Date	July 1, 2024	July 1, 2022
2. Discount rate	4.10%	4.10%
3. Salary scale	Service graded table	Service graded table
4. Present value of benefits	\$ 77,248	\$ 199,579
5. Accrued liability (Total Pension Liability)		
a. Actives	51,772	161,019
b. Retirees and beneficiaries	<u>19,519</u>	<u>21,208</u>
c. Total	71,291	182,227
6. Service Cost	1,633	5,936
7. Estimated net benefit payments		
a. Actives (from expected retirements)	10,606	17,528
b. Retirees and beneficiaries	<u>19,915</u>	<u>18,313</u>
c. Total	30,521	35,841

## Results by Contract Group

July 1, 2024

	Fund Group 1	Fund Group 2	Fund Group 4	Total
<b>Counts</b>				
Active	10	10	3	23
Retiree	<u>4</u>	<u>0</u>	<u>0</u>	<u>4</u>
Total	14	10	3	27
<b>Present Value of Future Benefits</b>				
Active	\$ 36,866	\$ 9,048	\$ 11,815	\$ 57,729
Retiree	<u>19,519</u>	<u>0</u>	<u>0</u>	<u>19,519</u>
Total	56,385	9,048	11,815	77,248
<b>Total Pension Liability</b>				
Active	32,735	7,811	11,226	51,772
Retiree	<u>19,519</u>	<u>0</u>	<u>0</u>	<u>19,519</u>
Total	52,254	7,811	11,226	71,291
<b>Service Cost</b>	1,015	266	352	1,633
<b>Expected Benefit Payments</b>				
Active (expected to retire)	7,779	714	2,113	10,606
Retiree	<u>19,915</u>	<u>0</u>	<u>0</u>	<u>19,915</u>
Total	27,694	714	2,113	30,521

## **Plan Assets**

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None.

## Other Information

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### Plan Participants

---

	July 1, 2024	July 1, 2022
1. Participant counts		
a. Actives	23	35
b. Retirees receiving payments	4	6
c. Spouses receiving payments	<u>0</u>	<u>0</u>
d. Total participants	27	41
2. Active participant statistics		
a. Average age	59.9	59.7
b. Average hire service	23.6	22.7
c. Total expected pay for year	\$ 1,003,277	\$ 1,395,154
3. Retirees (excludes spouse)		
a. Average age: Pre-65	63.5	64.3
b. Average age: Post-65	66.9	74.9
4. Number of retirees by age		
a. Under 50	0	0
b. 50 to 54	0	0
c. 55 to 59	0	0
d. 60 to 64	2	3
e. 65+	<u>2</u>	<u>3</u>
f. Total	4	6

## Active Participants Age/Service Grid

July 1, 2024

Years of Service																								
Attained Age	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total			
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp										
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 to 39	0	0	0	0	0	0	0	0	1	69,969	0	0	0	0	0	0	0	0	0	0	0	0	1	69,969
40 to 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0	1	41,987	0	0	0	0	0	0	0	0	1	41,987	0
55 to 59	0	0	0	0	0	0	0	0	3	37,401	2	41,290	0	0	0	0	1	70,484	0	0	0	6	44,211	0
60 to 64	0	0	0	0	0	0	0	0	4	33,710	5	46,667	2	43,536	0	0	1	67,042	0	0	0	12	43,524	0
65 to 69	0	0	0	0	0	0	0	0	0	0	1	25,806	1	48,108	0	0	1	29,852	0	0	0	3	34,589	0
70 & up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>39,626</b>	<b>8</b>	<b>42,715</b>	<b>4</b>	<b>44,292</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>55,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>43,621</b>	<b>0</b>

The average compensation shown in each cell represents the average for the number of active participants in that cell.

## Methods and Assumptions

---

<b>Summary of Methods</b>	
Valuation/Census Data Date	July 1, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry Age, level percentage of pay
Actuarial Assets	None
Amortization of Deferred Resource Flows	Average of expected remaining service on a closed basis for differences between expected and actual experience and assumption changes.

<b>Economic Assumptions</b>	
Discount Rate	4.10%
20-Year Municipal Bond Yield	4.10%
Inflation Rate	2.50%
Salary Increases*	Service graded table, see sample rates

<b>Other Assumptions</b>	
Mortality*	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale
Disability	None
Withdrawal	See sample rates
Retirement	See sample rates
Expenses	Assumed paid outside of Plan

\*Teacher rates are being applied to Principals and the Superintendent in addition to the Teachers.

## Analysis of Prescribed Assumptions

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None.

## Analysis of Non-prescribed Assumptions

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Unless otherwise specified below, all non-prescribed assumptions have been determined with input from the actuary, even though the plan sponsor may be ultimately responsible for selecting the assumption.

Economic Assumption	Rationale
All Economic Assumptions	Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.
Discount Rate	Since the plan is not funded by an irrevocable trust, the discount rate is set by reviewing 20-year municipal bond yields.
20-Year Municipal Bond Yield	The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the Measurement Date.
Salary Increases	The salary scales used to value GASB 73 liabilities are similar to the tables used to value pension liabilities for Minnesota school district employees. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent four-year experience study for the General Employees Plan completed in 2019 and a review of the inflation assumption.
Inflation	The long-term inflation assumption has been chosen based on a review of historical changes in the Consumer Price Index (CPI.) Published projections of future inflation rates were also considered.

*Analysis of Non-prescribed Assumptions continued*

---

<b>Other Assumptions</b>	<b>Rationale</b>
Mortality	The rates used are recent tables developed and recommended by the Society of Actuaries.
Retirement & Withdrawal	The retirement and withdrawal assumptions used to value GASB 73 liabilities are similar to those used to value pension liabilities for Minnesota school district employees. The rates are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018.
Disability	Plan disability benefits are of similar value to other plan benefits. Therefore, disability incidence is presumed to be included in retirement and withdrawal incidence.

*Changes since prior valuation*

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None.

Sample Withdrawal and Retirement Rates

Years of Service	Withdrawal % for Males	Withdrawal % for Females
0	32.00%	29.00%
1	14.00%	12.00%
2	10.00%	10.00%
3	7.50%	8.00%
4	5.75%	6.50%
5	5.00%	5.25%
6	4.60%	4.00%
7	4.10%	3.50%
8	2.80%	3.00%
9	2.30%	2.50%
10	2.00%	2.10%
15	1.10%	1.10%
20	0.60%	0.60%
25-30	0.50%	0.50%
31+	0.00%	0.00%

Attained Age	Retirement % Rule of 90	Retirement % Not Rule of 90
55	35%	5%
56	35%	5%
57	35%	5%
58	35%	5%
59	35%	5%
60	35%	10%
61	35%	10%
62	35%	25%
63	35%	10%
64	35%	10%
65+	100%	100%

Salary Increase Rates

Years of Service	Teacher Salary Increase	Others Salary Increase
1	8.85%	10.25%
2	7.10%	7.25%
3	6.60%	6.00%
4	6.35%	5.50%
5	6.35%	5.00%
6	6.20%	4.70%
7	6.05%	4.50%
8	5.90%	4.40%
9	5.75%	4.30%
10	5.60%	4.20%
11	5.35%	4.00%
12	5.10%	3.90%
13	4.85%	3.80%
14	4.60%	3.70%

Years of Service	Teacher Salary Increase	Others Salary Increase
15	4.35%	3.65%
16	4.10%	3.60%
17	3.85%	3.50%
18	3.65%	3.40%
19	3.55%	3.40%
20	3.45%	3.40%
21	3.35%	3.30%
22	3.25%	3.30%
23	3.15%	3.30%
24	3.05%	3.20%
25	2.95%	3.20%
26	2.85%	3.10%
27 or more	2.85%	3.00%

## Summary of Plan Provisions

Following is a summary of the major plan provisions used to determine the plan’s financial position. It should not be used in determining plan benefits.

Contract Group	Technology Support, Secretaries (HESA), Select Administrative Assistants, and Grounds Supervisor		Community Education Paraprofessionals	Food Service	All Others
	Source of Plan Provision Information	Contracts effective July 1, 2020 and July 1, 2023	Contract effective July 1, 2023	Contract effective July 1, 2023	Various contract dates
<b>Eligibility</b>	Age Service	55 12	55 12	55 12	NA NA
<b>Benefit</b>	<b>Hired before July 1, 2008 and not electing the Matching Contribution Program or grandfathered because previously in contract:</b> 50 days x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$15.87 to \$21.38 Secretaries, \$17.41 to \$23.63 Others)	<b>Hired before July 1, 2008 and not electing the Matching Contribution Program:</b> Minimum (1 day per year of service, 25 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$14.44 to \$21.38)	<b>Hired before July 1, 2008 and not electing the Matching Contribution Program:</b> Minimum (2 days per year of service, 50 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$13.19 to \$23.63) Note: Lead Cook will receive an additional day per year of service up to 15 days	None Note: There are retired Community Education Coordinators, Teachers and one Superintendent with GASB 73 payments remaining as of the valuation date. Also, some groups have GASB 73 benefits in their contracts but they do not have active employees remaining who meet the eligibility requirements (e.g. are not hired by a specified date and/or are not electing the matching contribution program).	
<b>Limitation on Total Benefit</b>	50 days at 2008-2009 rate	25 days at 2008-2009 rate	20% (60% if hired before September 2, 1987) of 50 days (65 days Lead Cook) at 2008-2009 rate (other 80%/40% paid to a HCSP so valued under GASB 75)	NA	
<b>Form of Payment</b>	Two equal annual installments (either as cash or to 403(b))	Two equal annual installments as cash	Two equal annual installments as cash	None	

**Changes since prior valuation:** The form of payment for Custodians eligible to receive 75 days’ pay upon retirement has changed from two equal annual installments (either as cash or to 403(b)) to a lump sum paid to a Health Care Savings Plan and is valued under GASB 75.

## Glossary

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**Actuarial Cost Method:** Sometimes called 'funding method,' a particular technique used by actuaries to establish the amount and incidence of the annual actuarial cost of pension plan benefits, or normal cost, and the related unfunded liability.

**Collective deferred outflows of resources and deferred inflows of resources related to pension:** Deferred outflows of resources and deferred inflows of resources related to pension arising from certain changes in the collective net pension liability or collective total pension liability.

**Defined Benefit Pensions:** Pensions for which the income or other benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The pensions may be stated as a specified dollar amount or as an amount that is calculated based on one or more factors such as age, years of service, and compensation.

**Defined Contribution Pensions:** Pensions having terms that (a) provide an individual account for each employee; (b) define the contributions that an employer or nonemployer contributing entity is required to make (or the credits that it is required to provide) to an active employee's account for periods in which that employee renders service; and (c) provide that the pension an employee will receive will depend only on the contributions (or credits) to the employee's account, actual earnings on investments of those contributions (or credits), and the effects of forfeitures of contributions (or credits) made for other employees, as well as pension plan administrative costs, that are allocated to the employee's account.

**Discount Rate:** The single interest rate that will calculate the same Total Pension Liability as the rates used to calculate the funded and unfunded portion of Total Pension Liability.

**Pensions:** Retirement income and, if provided through a pension plan, postemployment benefits other than retirement income (such as death benefits, life insurance, and disability benefits). Pensions do not include postemployment healthcare benefits and termination benefits.

**Plan Members:** The individuals covered by the terms of the plan. The plan membership generally includes employees in active service, terminated employees who have accumulated benefits but are not yet receiving them, and retired employees and beneficiaries currently receiving benefits.

**Required Supplementary Information (RSI):** Schedules, statistical data, and other information that are an essential part of financial reporting. RSI should be presented with, but is not part of, the basic financial statements of a governmental entity.

**Service Cost:** The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

**Total Pension Liability:** The portion of the present value of prospective benefits allocated to service before the valuation date in accordance with the actuarial cost method.



# Hastings Public Schools ISD #200

## GASB 101 Valuation Report

(supersedes GASB 16)

# ACTUARIAL VALUATION REPORT

Fiscal Year Beginning: July 1, 2024  
Fiscal Year Ending: June 30, 2025

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# *Hastings Public Schools ISD #200*

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Post-Employment Benefit Valuation Report  
Under GASB Statement 101  
as of July 1, 2024

Plan Year Beginning: July 1, 2024  
Plan Year Ending: June 30, 2025



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## Actuarial Certification

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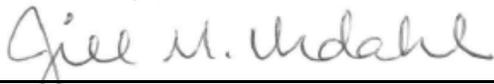
We have prepared an actuarial valuation of the Hastings Public Schools ISD #200 benefits which are related to Compensated Absences as of July 1, 2024 to enable the plan sponsor to satisfy the accounting requirements under Statements of Governmental Accounting Standards No. 101. The results of the valuation set forth in this report reflect the provisions of the plan communicated to us through July 1, 2024. This report should not be used for other purposes or relied upon by any other person without prior written consent from Hildi Inc., A Division of USI Consulting Group.

This valuation is based on participant and financial data provided by Hastings Public Schools ISD #200 and is summarized in this report. An audit of the financial and participant data provided was not performed, but we have checked the data for reasonableness as appropriate based on the purpose of the valuation. We have relied on all the information provided, including plan provisions and asset information, as complete and accurate.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that we believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with our understanding of the provisions of GASB 101.

Actuarial computations under Statements of Governmental Accounting Standards are for the purposes of fulfilling employer accounting requirements and trust accounting requirements. Computations for other purposes may differ significantly from the results shown in this report.

We are available to answer any questions on this material, or to provide explanations or further details, as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.

  
\_\_\_\_\_  
Jill M. Urdahl, FSA

  
\_\_\_\_\_  
Noel D. Johnson, FSA

Hildi Inc., A Division of USI Consulting Group  
8000 Norman Center Drive, Suite 400  
Bloomington, MN 55437  
P 952.934.5554

**Report finished in November 2024**

## Executive Summary

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This report has been prepared for Hastings Public Schools ISD #200 to assist in complying with the reporting and disclosure requirements under GASB Statement 101.

We have provided the liability for Compensated Absences under the “Actuarial Projected Method” and the “GASB 101 Calculation Method”. The Actuarial Projected Method is a detailed measurement of the liability using projected pay rates and projecting future benefit accruals while discounting the liability, to the measurement date, based on your set of actuarial assumptions.

### Summary of Results – Actuarial Projected Method

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	July 1, 2024
<b>1. Liabilities</b>	
a. Present Value of Benefits	\$ 557,095
b. Accrued Liability	493,832
c. Normal Cost	10,525
d. Estimated Benefit Payments	244,298
e. Valuation Salary	2,219,879
<b>2. Estimated Liability One Year Later</b>	275,780
<b>3. Key Assumptions</b>	
a. Discount Rate	4.10%
b. Salary Increases	Service graded table

Present Value of Benefits: This is the estimated amount of money on the valuation date that would be sufficient to provide all expected future payments from the plan (including future service and pay increases for all employees).

Accrued Liability: The accrued liability is the portion of the present value of benefits earned as of the valuation date reflecting service as of that date.

Normal Cost: The normal cost is the portion of the present value of benefits expected to be earned in the upcoming year.

Expected Benefit Payments: This reflects the estimated cash outlay for the upcoming year based on the plan’s assumptions.

### Summary of Results – GASB 101 Calculation Method

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The liabilities shown throughout this report are computed under an actuarial projected methodology and are different from the requirements stated in the GASB 101 Statement, for financial reporting purposes. **USI Consulting Group estimates that the GASB 101 liability, for post-employment benefits, as of July 1, 2024 would be \$614,117 if it were computed under the methodology described in the accounting standard.** GASB 101 covers Compensated Absence benefits in the active working years and in post-employment. **The liabilities in this report represent the GASB 101 liability for post-employment benefits only.** Districts should review with their auditors the most appropriate calculation methodology to employ for financial disclosures.

## GASB Statement No. 101

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In June 2022, the Government Accounting Standards Board (GASB) issued GASB Statement No. 101, which has superseded GASB 16, for *Compensated Absences*. **GASB 101 is first effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.**

GASB 101 establishes standards of accounting and financial reporting for:

- (a) compensated absences, and
- (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB).

The requirements of this Statement apply to the financial statements of all state and local governments.

A compensated absence is leave for which employees may receive one or more:

- (a) cash payments when the leave is used for time off,
- (b) other cash payments, such as payment for unused leave upon termination of employment, or
- (c) noncash settlements, such as conversion to defined benefit postemployment benefits.

The payment or settlement could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule.

Examples of compensated absences include:

- Vacation (or annual) leave,
- Sick leave,
- Paid time off (PTO),
- Holidays,
- Parental leave,
- Bereavement leave, and
- Certain types of sabbatical leave.

Liabilities for compensated absences should be recognized in financial statements prepared using the economic resources measurement focus for:

- (a) leave that has not been used, and
- (b) leave that has been used but not yet paid or settled.

Applicable salary-related payments should be included in the measurement of those liabilities.

### **Relationship to Post-Employment Benefits**

Paragraph 28 in GASB 101 supersedes GASB Implementation Guide 2017-3 Questions 4.18 and 4.19:

“Some governments allow or require compensated absences (often sick leave) to be paid to an employee upon termination of employment through a distribution to an individual account (instead of directly to the employee) to be used for specified purposes, such as payment of the employee’s share of future healthcare premiums. Leave that (a) has not been used, (b) meets the recognition criteria in paragraph 9, of GASB 101, and (c) is more likely than not to be paid in this manner **should be included in a liability for compensated absences.**”

GASB 101 did not change the determination of whether a retirement or termination payment is included as an Other Post-Employment Benefit under GASB 75 or included as a Compensated Absence under GASB 16 (now GASB 101).

## Valuation Model

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The actuarial liabilities shown in this report are determined using software purchased from an outside vendor which was developed for this purpose. Certain information is entered into this model in order to generate the liabilities specific to your benefit plan. These inputs include economic and non-economic assumptions, plan provisions and census information. We rely on the coding within the software to value the liabilities using the actuarial methods and assumptions selected. Both the input to and the output from the model is checked for accuracy and reviewed for reasonableness.

A range of results, different from those presented in this report, could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precision. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such future measurements.

## Comparison to Previous Results – Actuarial Projected Method

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The last valuation completed for Hastings Public Schools ISD #200 was as of July 1, 2022. Below is a rough summary showing estimated reasons for changes in the accrued liability.

Comparison to Previous Results	July 1, 2024
1. Changes in Accrued Liability	
a. Expected Accrued Liability	\$ 456,144
b. Liability (Gain) / Loss	43,597
c. Assumption Changes	(4,563)
d. Plan Changes	(1,346)
e. Total Accrued Liability	<u>493,832</u>
2. Normal Cost	10,525
3. Discount Rate	4.10%

## Other

---

Since the last actuarial valuation as of July 1, 2022, the following actuarial assumptions have changed:

- The discount rate was changed from 3.80% to 4.10%.

Since the last actuarial valuation as of July 1, 2022, the following plan provisions have changed:

- The new Superintendent shall not be entitled to unused earned sick leave days upon retirement.
- The sick leave accrual rate for Paraprofessionals and Food Service Employees was updated from 9 days to 8 days per year.
- The sick leave accrual rate for Teachers and Community Education Licensed Coordinator was updated from 15 days to 12 days per year.

## Liability Details

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### Projected Benefit Payments

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The Projected Benefit Payments are based on the assumptions, plan provisions, and participant data as of July 1, 2024. The Projected Benefit Payments are prepared on a closed group basis (i.e. no new entrants.)

Year Beginning July 1 and Ending June 30 of the Following Year	Total Projected Net Benefit Payments
2024	\$244,298
2025	49,997
2026	58,123
2027	38,922
2028	37,228
2029	24,231
2030	17,204
2031	36,433
2032	27,699
2033	8,933
2034	7,198
2035	10,222
2036	12,506
2037	19,174
2038 - 2042	61,379
2043 - 2047	4,676
2048 - 2052	11,501
2053 - 2057	0
2058 - 2062	0
2063 - 2067	0
2068 - 2072	0
2073 - 2077	0
2078 - 2082	0

Results by Contract Group – Actuarial Projected Method

July 1, 2024

	Funding Group 1	Funding Group 2	Funding Group 4	Total
<b>Counts</b>				
Active	31	10	3	44
Retiree	9	2	1	12
Total	40	12	4	56
<b>Present Value of Future Benefits</b>				
Active	\$ 363,095	\$ 42,989	\$ 22,268	\$ 428,352
Retiree	91,787	1,946	35,010	128,743
Total	454,882	44,935	57,278	557,095
<b>Accrued Liability</b>				
Active	306,537	37,253	21,299	365,089
Retiree	91,787	1,946	35,010	128,743
Total	398,324	39,199	56,309	493,832
<b>Normal Cost</b>	8,712	1,261	552	10,525
<b>Expected Benefit Payments</b>				
Active (expected to retire)	99,354	8,864	4,724	112,942
Retiree	93,651	1,985	35,720	131,356
Total	193,005	10,849	40,444	244,298

## Other Information

### Plan Participants

Plan Participants	July 1, 2024	July 1, 2022
<b>1. Participant Counts</b>		
a. Actives	44	67
b. Retirees receiving payments	<u>12</u>	<u>7</u>
c. Total participants	56	74
<b>2. Active participant statistics</b>		
a. Average age	60.0	59.2
b. Average hire service	24.3	22.7
c. Total expected pay for year	\$ 2,219,879	\$ 3,069,609

### Active Participants Age/Service Grid

Attained Age	Years of Service														Total								
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up				
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp			
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	1	69,969	0	0	0	0	0	0	0	0	0	0	0	1	69,969
40 to 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	1	144,890	2	26,174	1	90,707	0	0	0	0	0	0	0	0	0	4	71,986
50 to 54	0	0	0	0	0	0	0	0	0	0	1	41,987	0	0	0	0	0	0	0	0	0	1	41,987
55 to 59	0	0	1	204,328	0	0	0	0	4	34,594	3	54,961	3	70,543	0	0	1	70,484	0	0	12	65,808	
60 to 64	0	0	0	0	0	0	0	0	5	45,486	6	44,298	5	46,879	1	29,440	1	67,042	0	0	18	45,783	
65 to 69	0	0	0	0	0	0	0	0	1	26,174	1	25,806	3	58,080	1	28,308	1	29,852	1	97,825	8	47,776	
70 & up	0	0	0	0	0	0	0	0	0	0	0	1	28,308	0	0	0	0	0	0	0	1	28,308	
<b>Total</b>	0	0	1	204,328	0	0	1	144,890	13	39,561	11	49,744	13	53,120	2	28,874	3	55,793	1	97,825	45	53,871	

The average compensation shown in each cell represents the average for the number of active participants in that cell.

## Methods and Assumptions

Methods	
Census Data Date	July 1, 2024
Valuation Date / Measurement Date	July 1, 2024
Actuarial Cost Method	Projected unit credit
GASB 101 Calculation Method	Employees who had reached three years of service as of July 1, 2024 were assumed more likely than not to receive a post-employment benefit.
Actuarial Assets	None

Economic Assumptions	
Discount Rate	4.10%
Inflation Rate	2.50%
Salary Increases*	Service graded table, see sample rates

Other Assumptions	
Mortality*	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality tables (General, Teachers) with MP-2021 Generational Improvement Scale
Disability	None
Withdrawal	See sample rates
Retirement	See sample rates
Expenses	Assumed paid outside of plan
Future Unused Sick Leave and Vacation Days	Applicable Employees are assumed to carryover 50% of the maximum number of days accrued each year for the Actuarial Projected Method.

\*Teacher rates are being applied to Principals and the Superintendent in addition to the Teachers.

## Analysis of Prescribed Assumptions

None.

## Analysis of Non-Prescribed Assumptions

Unless otherwise specified below, all non-prescribed assumptions have been determined with input from the actuary, even though the plan sponsor may be ultimately responsible for selecting the assumption.

Economic Assumption	Rationale
All Economic Assumptions	Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.
Discount rate	Since the plan is not funded (has no assets), the discount rate is set by reviewing the 20-year municipal bond yields.
Salary Increases	The salary scales used to value GASB 101 liabilities are similar to the tables used to value pension liabilities for Minnesota school district employees. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent four-year experience study for the General Employees Plan completed in 2019 and a review of the inflation assumption.
Inflation	The long-term inflation assumption has been chosen based on a review of historical changes in the Consumer Price Index (CPI.) Published projections of future inflation rates were also considered.
Mortality	The rates used are recent tables developed and recommended by the Society of Actuaries.
Retirement & Withdrawal	The retirement and withdrawal assumptions used to value GASB 101 liabilities are similar to those used to value pension liabilities for Minnesota school district employees. The rates are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018.
Disability	Plan disability benefits are of similar value to other plan benefits. Therefore, disability incidence is presumed to be included in retirement and withdrawal incidence.
Future Unused Sick Leave and Vacation Days and Future District Contributions to Tax Deferred Plan	The future unused sick leave and vacation days and future district contributions to the tax deferred plan assumptions reflect past, current, and expected future expectations. These amounts are adjusted to reflect population changes and differences in actual versus expected liabilities.

### Changes since prior valuation:

- The discount rate was changed from 3.80% to 4.10%.

Sample Withdrawal and Retirement Rates

Years of Service	Withdrawal % for Males	Withdrawal % for Females
0	32.00%	29.00%
1	14.00%	12.00%
2	10.00%	10.00%
3	7.50%	8.00%
4	5.75%	6.50%
5	5.00%	5.25%
6	4.60%	4.00%
7	4.10%	3.50%
8	2.80%	3.00%
9	2.30%	2.50%
10	2.00%	2.10%
15	1.10%	1.10%
20	0.60%	0.60%
25-30	0.50%	0.50%
31+	0.00%	0.00%

Attained Age	Retirement % Rule of 90	Retirement % Not Rule of 90
55	35%	5%
56	35%	5%
57	35%	5%
58	35%	5%
59	35%	5%
60	35%	10%
61	35%	10%
62	35%	25%
63	35%	10%
64	35%	10%
65+	100%	100%

Salary Increase Rates

Years of Service	Teacher Salary Increase	Others Salary Increase
1	8.85%	10.25%
2	7.10%	7.25%
3	6.60%	6.00%
4	6.35%	5.50%
5	6.35%	5.00%
6	6.20%	4.70%
7	6.05%	4.50%
8	5.90%	4.40%
9	5.75%	4.30%
10	5.60%	4.20%
11	5.35%	4.00%
12	5.10%	3.90%
13	4.85%	3.80%
14	4.60%	3.70%

Years of Service	Teacher Salary Increase	Others Salary Increase
15	4.35%	3.65%
16	4.10%	3.60%
17	3.85%	3.50%
18	3.65%	3.40%
19	3.55%	3.40%
20	3.45%	3.40%
21	3.35%	3.30%
22	3.25%	3.30%
23	3.15%	3.30%
24	3.05%	3.20%
25	2.95%	3.20%
26	2.85%	3.10%
27 or more	2.85%	3.00%

## Summary of Plan Provisions

The post-employment benefits summarized in this chart contain what is included in the liabilities in this report under GASB 101. **There will be other benefits/liabilities under GASB 101, that will need to be included in your financial statements, that are not included and valued in this report.**

Following is a summary of the plan provisions based on the most recent contracts/statements provided to us. This summary should not be used in determining benefits.

Technology Support, Secretaries (HESA), Select Administrative Assistants, and District Services								
Contract Group	Technology Support, Secretaries (HESA), Select Administrative Assistants, and District Services Coordinator	Paraprofessionals, Custodians, and Grounds Supervisor	Community Education Paraprofessionals	Food Service and Health Services Coordinator	Community Education Coordinators	Teachers and Community Education Licensed Coordinator	Principals	All Others
Source of Plan Provision Information	Contracts effective July 1, 2020 and July 1, 2023	Contracts effective July 1, 2020 and July 1, 2023	Contract effective July 1, 2023	Contracts effective July 1, 2023	Contract effective July 1, 2020	Contracts effective July 1, 2024	Contract effective July 1, 2023	Varies by contract
Eligibility	Age 55 Service 12	55 12	55 12	55 12	55 12	15 (or 30 years of service with no age limit)	55 10	NA NA
Benefit	Hired before July 1, 2008 and not electing the Matching Contribution Program or grandfathered because previously in contract: Minimum (unused sick leave, 100 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$15.87 to \$21.38 Secretaries, \$29.10 for District Services Coordinator, \$17.41 to \$23.63 Others) Sick leave accrues at 12 (15 for District Services Coordinator) days per year up to 180 days (FT)	Hired before July 1, 2008 and not electing the Matching Contribution Program: Minimum (50% unused sick leave, 60 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$17.41 to \$23.63 Custodians, \$14.44 to \$26.29 Paraprofessionals, \$40.67 Director of Buildings and Grounds) Sick leave accrues at 12 days (8 days Paraprofessionals) per year up to 150 days (FT)	Hired before July 1, 2008 and not electing the Matching Contribution Program: Minimum (75% unused sick leave, 60 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$14.44 to \$21.38) Sick leave accrues at 9 days per year up to 150 days	Hired before July 1, 2008 and not electing the Matching Contribution Program: Minimum (60% unused sick leave, 72 days) x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$13.19 to \$23.63 Food Service and \$23.63 to \$29.10 Health Services) Sick leave accrues at 8 days (15 days for Health Services Coordinator) per year up to 150 days	Hired before January 1, 2000 and not electing the Matching Contribution Program: Unused sick leave x daily rate of pay, capped at 2008-2009 hourly rate per grade (\$29.10 to \$32.44) Sick leave accrues at 10-12 days per year	Hired before January 1, 2000 and not electing the Matching Contribution Program: Minimum (unused sick leave, 124 days) x daily rate of pay, capped at 2008-2009 salary level Sick leave accrues at 12 days per year	Hired before August 1, 2012: Minimum (unused sick leave, annual contract days) x daily rate of pay, capped at the 2015-2016 rate Sick leave accrues at 15 per year	None
Matching Contribution	NA	NA	NA	NA	NA	NA	NA	NA
Limitation on Total Benefit	100 days at 2008-2009 rate	60 days at 2008-2009 rate	60 days at 2008-2009 rate	72 days at 2008-2009 rate	Combined maximum with GASB 73 benefits of Annual Salary	124 days at 2008-2009 salary level	Combined maximum with GASB 73 benefits of Annual Salary	NA
Form of Payment	Lump sum to HCSP for District Services Coordinator and two equal annual installments to 403(b) for Others	Lump sum to HCSP for Paraprofessionals and two equal annual installments as cash for Others	Two equal annual installments as cash	Varied percentage paid as a lump sum to a HCSP with remaining amount paid to 403(b) or cash in two equal annual installments	Two equal annual installments to HCSP	Lump sum paid to HCSP	Lump sum paid to HCSP	None

### Changes since prior valuation:

- The new Superintendent shall not be entitled to unused earned sick leave days upon retirement.
- The sick leave accrual rate for Paraprofessionals and Food Service Employees was updated from 9 days to 8 days per year.
- The sick leave accrual rate for Teachers and Community Education Licensed Coordinator was updated from 15 days to 12 days per year.

### OPEB-Health + Pension to HCSP

History	F 1-Gen. Fund UR	F 2-Food Service	F 4- Com. Education	Total	
22-23/23-24 (ADC)	\$664,644	\$20,933	\$24,252	\$709,829	Amortization Period 12
20-21/21-22 (ADC)	\$1,065,567	\$31,009	\$36,735	\$1,133,311	Amortization Period 14
18-19/19-20 (ADC)	\$1,004,986	\$29,040	\$36,459	\$1,070,485	Amortization Period 16
16-17/17-18 (ADC)	\$1,031,372	\$34,296	\$44,579	\$1,110,247	Amortization Period 18
15-16 (ARC)	\$861,999	\$35,352	\$32,417	\$929,768	
14-15 (ARC)	\$860,919	\$34,501	\$34,348	\$929,768	
13-14 (ARC)	\$877,390	\$32,987	\$24,558	\$934,935	
12-13 (ARC)	\$882,574	\$32,987	\$19,374	\$934,935	
10-11/11-12 (ARC)	\$1,007,354	\$36,803	\$18,014	\$1,062,171	

24-25 & 25-26	F 1	F 2	F 4	Total
<b>Amortization Period: Ave Future Srv-10</b>	<b>\$558,049</b>	<b>\$11,720</b>	<b>\$18,605</b>	<b>\$588,374</b>

Increase/Decrease Prior Study	(\$106,595)	(\$9,213)	(\$5,647)	(\$121,455)
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### ASL/Pension to Committed/Restricted

History	F 1-Gen. Fund UR	F 2-Food Service	F 4- Com. Education	Total	
22-23/23-24 (ADC)	\$134,665	\$7,779	\$0	\$142,444	Amortization Period 7
20-21/21-22 (ADC)	\$146,211	\$10,791	\$2,349	\$159,351	Amortization Period 9
18-19/19-20 (ADC)	\$232,663	\$9,610	\$5,696	\$247,969	Amortization Period 11
16-17/17-18 (ADC)	\$260,604	\$21,314	\$17,027	\$298,945	F-1 Amortization. Period 13 F-2/4 Amortize Ave Future Srv-6
14-15/15-16 (ARC)	\$248,175	\$7,386	\$0	\$255,561	
12-13/13-14 (ARC)	\$328,697	\$10,516	\$0	\$339,213	
10-11/11-12 (ARC)	\$347,609	\$9,719	\$0	\$357,328	

24-25 & 25-26	F 1	F 2	F 4	Total
<b>Amortization Period: Ave Future Srv-5</b>	<b>\$92,444</b>	<b>\$4,622</b>	<b>\$0</b>	<b>\$97,066</b>

Increase/Decrease Prior Study	(\$42,221)	(\$3,157)	\$0	(\$45,378)
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<b>Total change per fund</b>	<b>(\$148,816)</b>	<b>(\$12,370)</b>	<b>(\$5,647)</b>	<b>(\$166,833)</b>
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Recommendations highlighted in blue & green.

*The above recommended actuarial determined contributions are based on the premise that the board wishes to continue making inroads on the prefunding of these two areas.*

In 26-27 the same study and analysis will be done.



**APPROVAL OF ACTUARIAL DETERMINED CONTRIBUTIONS  
FOR FISCAL YEARS 2024-2025 AND 2025-2026  
NOVEMBER 20, 2024**

**BACKGROUND**

The district has committed to future liabilities for retiree health, pension and accumulated sick days through multiple bargaining group agreements. All subsidized commitments for retiree health, with the exception of Principals, are closed to future entrants.

The Governmental Accounting Standards Board (GASB) requires districts to have a liability study done every two years to determine the liability and disclosure requirements. The funding of the liabilities is left to the District.

The district through board approval defines the Actuarial Determined Contributions (ADCs). The ADCs are based on service cost + interest cost + an amortization base. The ADCs are developed to fund future benefits earned by employees and pay down the unfunded liability, which is amortized over the expected Average Future Service of the employees in the group.

**GASB 75 - Other Post-Employment Benefits**

The district has an irrevocable trust (allowed in statute) to fund retiree health benefits. The contributions to this account come from the General Unassigned Fund 1, Food Service Fund 2 and Community Education Fund 4. A trust with MidAmerica has also been established in prior years to fund Community Education Fund 4 expenses.

**GASB 73 - Pension Like Benefits**

Severance benefits based on a set number of days or a certain number of days per years of service, paid at retirement. Funds held in a committed account.

**GASB 101 (Supersedes GASB 16) - Other Compensated Absences**

Unused sick leave benefits based on accumulated number of days or a certain percentage of the accumulated number of days, paid at retirement. Funds held in a committed account.

The recommended actuarial determined contributions are based on the premise that the board wishes to continue making inroads on the prefunding of these two areas.

Submitted by: Jennifer Seubert, Director of Finance & Operations

Date: November 20, 2024



**School Board Governance Work Plan  
November 2024**

<b>Strategic Anchors</b>	<b>Priorities for 2024-2025 School Year</b>
<b>Engaged and Successful Learners</b>	<ul style="list-style-type: none"><li>● Monitor Vision Card Results</li><li>● Discipline &amp; Building Reports</li><li>● Monitor and Adjust Comprehensive Achievement and Civic Readiness Goals</li><li>● Monitor Pathways Progress</li><li>● Curriculum Review and Approval</li></ul>
<b>Effective Operations</b>	<ul style="list-style-type: none"><li>● Budget Approval and Monitoring</li><li>● Review 1/3 of District Policies + Annual Policies According to Review Cycle</li><li>● Monitor Pathways Progress</li><li>● District Sizing to Enrollment and Trends</li><li>● District Long Range Model/Goals</li><li>● Bond Expenditures Completed</li><li>● Provide Competitive Salaries and Benefits are in Place to Retain and Attract High Quality Staff</li><li>● Maintain Necessary Board Committees (Policy, Finance, Facilities, Community Collaboration, Student School Board, Ad Hoc)</li><li>● Maintain Necessary Liaison Positions (ISD 917, NAPAC, MSHSL)</li><li>● Board Development Retreats and Evaluations</li><li>● Develop and Monitor Superintendent Goals and Perform Evaluations (Mid-Year and Annual)</li><li>● Continued Education for Board Members</li><li>● Add Student Board Representatives</li><li>● Provide Mentorship to New Board Members and Student Board Representatives</li><li>● Review/Revise Board 3-Year Work Plan</li><li>● Review/Revise Board Handbook</li></ul>
<b>Communication and Collaboration</b>	<ul style="list-style-type: none"><li>● Legislative Action through MSBA Resolutions/Delegate Assembly</li><li>● Regular Communications</li><li>● Community Collaboration Committee</li><li>● Review School Perceptions Survey Results</li><li>● Review New Curriculum</li><li>● Update Strategic Plan</li></ul>

### Building Construction Fund Projects as of 10/31/2024

	A	B	C	D	E	A-C-D-E	
Project	Project Budget	Vendor Bid Amount +/- Change Orders	Vendor Contract Expenses to Date	Wold/Loeffler 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	62,183	248	303,290	Complete
Early Childhood Improvements (High School)	445,000	275,513	275,513	28,362	1,414	139,711	Complete
District Wide Camera Project	382,000	192,975	192,975	24,421	22,175	142,429	Complete
Tilden Deferred Maintenance & Roof	828,746	691,944	691,944	49,803	29,121	57,878	Complete
Board Room Renovations	93,359	-	-	-	63,193	30,166	Complete
High School Athletic Field Parking Lot	506,000	426,038	426,038	27,646	20,549	31,766	Complete
Pinecrest Exterior Emergency Lighting	10,000	-	-	-	4,780	5,220	Complete
High School Tennis Court Replacement	542,000	495,345	495,345	34,683	34,647	(22,674)	Complete
Kennedy & McAuliffe Partial Roof Replacement	533,200	405,900	405,900	33,978	3,154	90,168	Complete
High School Lecture Hall	140,000	-	-	-	139,530	470	Complete
Replace Middle School Softball & Baseball Backstops	160,000	-	-	-	84,647	75,353	Complete
Miscellaneous Deferred Maintenance Projects <\$100,000	367,100	-	-	-	135,856	231,244	Complete
High School Baseball Drainage	200,000	-	-	-	61,770	138,230	Complete
Tilden Asbestos	18,400	-	-	-	-	18,400	Complete
Miscellaneous Deferred Maintenance Projects <\$100,000	27,800	-	-	-	9,005	18,795	Complete
Middle School Improvements	23,814,024	22,189,111	22,189,111	1,385,892	251,768	(12,747)	Complete
High School Retaining Wall	50,000	-	-	339	47,500	2,161	Complete
Middle School Privacy Improvements	324,300	263,071	263,071	15,522	1,261	44,446	Complete
High School Parking Lot Improvement - Phase 3	324,760	138,208	138,208	6,340	7,100	173,112	Complete
High School Lighting (split from HS Deferred Maintenance)	119,939	128,822	128,822	2,555	(11,439)	0	Complete
District Office Renovations	278,000	164,723	164,723	19,169	98,904	(4,796)	Complete
Middle School Storage Building	452,500	418,363	418,363	15,275	19,518	(657)	Complete
ALC Renovation	1,421,640	1,169,674	1,165,674	120,806	116,940	18,220	Complete
McAuliffe Deferred Maintenance & Water Coolers	336,731	288,842	288,842	12,216	42,869	(7,197)	Complete
Middle School Track	404,750	341,273	341,273	40,196	17,334	5,947	Complete
Monument Signs	357,000	326,472	326,472	14,029	8,609	7,890	Complete
Board Room Renovations - Phase II	6,641	-	-	-	5,845	796	Complete
Water Coolers (Tilden & Middle School)	182,000	142,500	142,500	11,559	198	27,743	Complete
HHS Privacy Improvements	1,013,063	876,007	876,007	127,025	6,880	3,150	Complete
Middle School Partial Roof Replacement	717,200	747,255	747,255	45,778	6,376	(82,210)	Complete
Gymnastics	50,000	-	-	-	21,913	28,087	Complete
Tilden Preschool Classroom	90,000	60,660	60,660	5,877	678	22,785	Complete
Door & Glass Improvements Phase I	67,262	31,450	31,450	-	35,812	(0)	Complete
Safety & Security Improvements-Phase I	33,245	33,245	33,245	-	-	-	Complete
Middle School Media Center	160,000	-	-	-	92,157	67,843	Complete
Replace High School Carpet (Phase I&II)	537,629	376,700	376,700	43,234	117,695	0	Complete
High School Fire Alarm/Alert System Replacement	410,000	362,552	362,552	27,735	135	19,579	Complete
District Wide Fire Alarm/Alert System Replacement	205,000	161,250	161,250	23,110	1,864	18,775	Complete
Kennedy Deferred Maintenance	662,576	599,554	599,554	19,106	6,951	36,965	Complete
Nature Preserve Gravel Parking Lot & Monument Sign	9,100	-	-	-	9,100	-	Complete
High School Student Entrance Bollards	5,000	-	-	-	5,000	-	Complete
Technology Improvements	2,529,625	-	-	-	2,529,625	-	Complete
Replace High School Carpet (Phase III)	74,471	-	-	-	74,471	-	Complete
Contingency	2,007,858	-	-	-	-	2,007,858	Contingency
Reallocations from/to projects	(9,731,222)	-	-	-	-	(9,731,222)	Reallocation
Interest Earnings	-	-	-	-	-	2,612,641	Interest Earnings
<b>Subtotal</b>	<b>46,001,637</b>	<b>40,810,874</b>	<b>40,806,874</b>	<b>3,100,370</b>	<b>4,417,637</b>	<b>289,397</b>	

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

	A	B	C	D	E	A-C-D-E	
Door & Glass Improvements (Middle School split w/LTFM)	432,738	380,393	361,239	33,445		38,054	In Process
Safety & Security Improvements	576,468	424,152	396,384	67,707	16,847	95,530	In Process
Interior Locks Allowance-Door Hardware Upgrades	420,000	353,853	240,155	35,274	2,026	142,545	In Process
High School Deferred Maintenance (Storefront/Shower Valves)	236,461	227,515	63,152	36,172	242	136,895	In Process
Grounds/Site Improvements	500,000	500,182	369,504	33,009	-	97,487	In Process
Middle School Pod Redesign	235,000	57,045	57,045	-	103,646	131,354	In Process
High School TuckPoint (split from HS Deferred Maintenance)	265,000	230,865	175,444	-	284	89,272	In Process
<b>Subtotal</b>	<b>2,665,667</b>	<b>2,174,005</b>	<b>1,662,924</b>	<b>205,606</b>	<b>123,045</b>	<b>731,138</b>	

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

	A	B	C	D	E	A-B-D-E	
	-	-	-	-	-	-	In Design
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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

Other District Projects	A	B	C	D	E	A-B-E	
Radio Replacement	100,000	-	-	-	3,800	96,200	Not Completed
Flexible Learning Furniture	600,000	-	-	-	547,987	52,013	Not Completed
<b>Subtotal</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>551,787</b>	<b>148,213</b>	

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

<b>Total</b>	<b>49,367,304</b>	<b>42,984,879</b>	<b>42,469,798</b>	<b>3,305,976</b>	<b>5,092,468</b>	<b>1,168,748</b>	
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Complete and In Process (does not include contingency)

52,494,896

Project Total

49,367,304

%

106%

Transfers from/(to) Contingency:

\$445,000 Early Childhood Improvements (High School)  
 \$ 87,000 High School Athletic Field Parking Lot  
 \$ 44,300 High School Retaining Wall  
 \$113,024 Middle School Bathrooms near Auditorium  
 \$300,000 Technology  
 \$244,500 Water Coolers (\$50,000 Tilden, \$62,500 McAuliffe, \$132,000 Middle School)  
 \$746,250 High School Privacy Improvements (Athletic Locker Rooms)  
 \$160,476 Kennedy Deferred Maintenance  
 \$167,131 McAuliffe Deferred Maintenance  
 \$290,000 Middle School Storage Building  
 \$542,000 High School Tennis Court Replacement  
 \$330,000 District Office Renovations  
 \$100,000 Board Room Renovations  
 \$85,000 Entrance Security Improvements  
 \$503,750 Additional to HHS Privacy Improvements (Bathrooms)  
 \$362,500 Middle School Privacy Improvements  
 \$140,000 High School Lecture Hall  
 \$200,000 HHS Baseball Field Drainage  
 \$493,750 Middle School Track Replacement  
 \$856,563 HS Team Locker Privacy Improvements  
 \$1,421,640 ALC Renovation  
 \$397,500 Transferred from HHS Privacy Improvements to Middle School Storage Building  
 \$160,100 Additional to Middle School Improvements  
 (\$38,200) from Middle School Privacy Improvements  
 (\$600,000) from High School Privacy Improvements  
 (\$50,000) from High School Carpet  
 \$86,000 Additional to Kennedy Deferred Maintenance  
 \$400,000 Technology  
 \$200,000 Monument Signs  
 \$500,000 Grounds/Site Improvements

\$300,000 Additional to Safety & Security Improvements  
 \$202,000 Additional to Monument Signs  
 (\$52,000) from District Office Renovation  
 (\$96,000) from HS Privacy  
 (\$89,000) from MS Track  
 (\$235,000) from Storage Building  
 (\$160,000) from DW Fire Alarm/Alert System  
 (\$25,000) from HS Fire Alarm/Alert System  
 \$324,713 Safety & Security Improvements  
 \$120,000 Interior Locks Allowance (Middle School add)  
 \$629,625 Technology  
 \$ 50,000 Gymnastics  
 \$160,000 Middle School Media Center  
 \$ 90,000 Tilden Preschool Classroom  
 \$ 5,000 High School Student Entrance Bollards  
 \$ 50,000 Nature Preserve Gravel Parking Lot  
 \$ 17,000 High School Shower Valves  
 \$235,000 Middle School Pod Redesign  
 (\$85,900) from Nature Preserve Parking Lot & Monument Sign



# ISD 917 BOARD NOTES

NOVEMBER 12, 2024 BOARD MEETING

The ISD 917 School Board met for a Work Session and Regular Meeting on November 12, 2024. School Board information and resources are available on our website at [https://www.isd917.org/about/school\\_board](https://www.isd917.org/about/school_board).

## WORK SESSION

### INTEGRITY

- Reviewed policies
  - Policy 102 - Equal Educational Opportunity
  - Policy 516 - Student Medication

### COLLABORATION

- MOU - READ Act
- Reviewed Classified School Year Contract for 2024-2026
- Reviewed change in Assistant Directors/Principals Contract for 2023-2025
- Reviewed Revenue & Expenditures Report
- Reviewed Superintendent Evaluation Rubric
- Reviewed School Board Self-Evaluation Process
- Updates from Student Services
- Updates from Member Districts





# ISD 917 BOARD NOTES

NOVEMBER 12, 2024 BOARD MEETING

## REGULAR BOARD MEETING

### COMMUNICATIONS

- Approved Consent Items:
  - 10/1/24 ISD 917 School Board Meeting minutes
  - Donations:
    - Kopp Family Donation - \$3,000
    - Eagan Lion's Club - \$1,000
    - Hometown Meats - Inver Grove - Hot dogs for 120 people
    - Cub - Inver Grove - \$50 gift card
    - American Legion Post No. 65 - \$1,000
  - Policies:
    - Policy 506 - Student Discipline
    - Policy 515 - Protection and Privacy of Pupil Records
    - Policy 522 - Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process
  - Personnel Report:
    - New Hires:
      - Effective 9/25/24:
        - Anne Jayasurita, Education Support Professional
      - Effective 9/30/24:
        - Stephanie Blaisdell, Education Support Professional
        - Nyketta Watkins, Education Support Professional
      - Effective 10/7/24:
        - Carleonanna Gordon, Education Support Professional
        - Addison Strub, Education Support Professional
        - Eva Mari Tagudina, Special Education Teacher
        - Sainquece Walker-Sawyer, Education Support Professional
      - Effective 10/9/24:
        - Deisha Long, Education Support Professional
      - Effective 10/14/24:
        - Jamari Garrett, Education Support Professional
      - Effective 10/21/24:
        - Ashley Hansen, Education Support Professional
        - Ellana LaMoreux, Education Support Professional
        - Jodeci Medina, Education Support Professional
        - Christopher Nichols, Education Support Professional
      - Effective 10/28/24:
        - Richard Tiempo, Special Education Teacher
        - Fermin Curaming, Special Education Teacher
      - Effective 11/11/24:
        - Mikayla Coops, Education Support Professional



# ISD 917 BOARD NOTES

NOVEMBER 12, 2024 BOARD MEETING

- Re-Hires:
  - Effective 10/21/24
    - Katrina Mayes, Education Support Professional
    - Robert Keech, Teacher
- Change in Status:
  - None
- Leaves of Absence:
  - None

## STEWARDSHIP

- Approved bills
- Approved wire transfers
- Approved investment reports

## COLLABORATION

- Approved READ Act Memorandum of Understanding (MOU)
- Approved Classified School Contract for 2024-2026
- Approved change to Assistant Director/Principal Contract
- Approved Revenue and Expenditures Report

## INTEGRITY

- Approved policies
  - Policy 102 - Equal Educational Opportunity



November 2024  
Volume 22  
Number 2

## Lakeville Area Schools and Partner Districts Narrow the Achievement Gap

### November 14, 2024 Annual Conference

7:30 a.m. - 4 p.m.  
Minneapolis Marriott  
Northwest

**Register here:**  
[amsd.org/conference/](https://amsd.org/conference/)

### November 22, 2024 Executive/Legislative Committee Meeting

7:30 a.m. - 9 a.m.  
Anderson Center  
Bethel University  
Arden Hills

### December 6, 2024 Board of Directors Meeting

7 a.m. - 9 a.m.  
Quora Education Center  
NE Metro 916  
Little Canada

### December 20, 2024 Executive/Legislative Committee Meeting

7:30 a.m. - 9 a.m.  
Anderson Center  
Bethel University  
Arden Hills

Lakeville Area Schools (LAS) and partnering districts are striving to close the achievement gap among all students through Achievement and Integration (A&I) work. As a racially isolated district, LAS is eligible to receive funding through the Minnesota Department of Education (MDE) for A&I work. As defined by MDE, a district is classified as 'racially isolated' if enrollment of protected-class students is more than 20 percent, compared to the number of protected-class students in one of their adjoining districts.

LAS's A&I plan leverages data to uncover disparities and inform targeted interventions. The district strives to create a system that supports all students, families and staff, while prioritizing systemic improvements and individualized support. "Addressing these gaps requires a comprehensive and equitable approach that values diversity, challenges bias and racism, empowers students, and provides the necessary support to help all students thrive," said Kaetchen Haugen, Equity Coordinator at Lakeville Area Schools.

Through its A&I work, LAS partners with two school districts: Burnsville-Eagan-Savage School District 191 (ISD 191) and Prior Lake-Savage Area Schools (PLSAS). LAS collaborates with these partner districts on events and programs that allow students to gain experience in leadership, advocacy and collaboration — all vital skills needed in today's global workforce.



Lakeville Area Schools students at the end of the Rising 9 Retreat in August 2024.

One of these programs was the *Rising 9 Retreat*, which took place in August 2024 with ISD 191. The *Rising 9 Retreat* used engaging, interactive and fun collaborative lessons, among other activities, that strengthened critical thinking, organization and study skills, preparing incoming 9th-grade students for their high school journeys. Sixteen Lakeville students

*Continued on page 2*

If you haven't already done so, I encourage you to register for the AMSD/BrightWorks conference on Nov. 14. It promises to be a great day of networking and learning with your colleagues. The theme of the conference is *It Takes All of Us: Engaging Communities for Educational Excellence*. Dr. Darrius Stanley from the University of Minnesota will deliver the keynote address and there are a wide variety of compelling breakout sessions to choose from. The deadline to register is tomorrow - Friday, Nov. 8. Further details, including registration information, can be found [here](#).

**From the AMSD Chair, Laura Oksnevad, St. Anthony-New Brighton Board Member**

# Achievement and Integration Plan Leverages Data to Uncover Disparities and Inform Targeted Interventions

Continued from page 1

participated in the program at Burnsville High School. "I loved watching our students slowly open up throughout the program," said Haugen. "Our staff also did a great job of leading them through interactive learning activities."

The *Rising 9 Retreat* culminated in a tour of students' respective high schools, where students went on scavenger hunts to practice navigating their new school with mock student schedules.

Another recent event was the *Changemaker Hub*, funded through World Savvy. On October 3, students from Lakeville Pathways Academy, Lakeville North High School and Lakeville South High School attended this immersive, day-long event hosted by World Savvy and PLSAS.

*Changemaker Hub* united students, educators, school leaders and community members from PLSAS, LAS, Jordan Public Schools, Shakopee Public Schools and Burnsville-Eagan-Savage School District. It created a space for these individuals to come together, think critically and creatively about the role of education in the modern world, and imagine how to develop a system that supports everyone. "[The Changemaker Hub] can help schools and teachers see the school experience through the eyes of a student," said Jonathan Hernandez-Sandoval, a 12th-grade student at Lakeville Pathways Academy.

"We know students are more engaged with their education when their voices are heard and they know that they have a hand in making positive change that reflects their values, interests, and fellow students," said Haugen.

Throughout the day, *Changemaker Hub* participants reflected on the current education system, engaged in dialogue across their roles and generations, and collectively imagined what the future of teaching and learning could look like. 12th-grade Lakeville Pathways Academy student, Angaza Onchera, noted his biggest takeaway from the event was that "People from all different backgrounds genuinely care about changing schools to better support students and the community as a whole."



Students participating in the *Changemaker Hub* event.

Through events like the *Rising 9 Retreat* and *Changemaker Hub*, students can connect with other students and adults in the school system, gain new skills and feel better equipped for success in high school and beyond. "We're committed to fostering collaboration between our students and the adults in their school community. By providing opportunities for students to connect with each other and with school staff, we hope to create a more student-centered learning environment," said Haugen. "We believe that student voices are essential, and we're eager to support them in shaping their own educational experiences."

Looking ahead, Haugen hopes students will drive some of the A&I work and support efforts in connecting the student experience at their school to the adults who work there. "Our students have some powerful things to say about what they would change in their educational experiences," said Haugen. "Sometimes, as adults, we need to step back and listen, and then support students in creating a plan to make change happen."

Stay up-to-date with Lakeville Area Schools' A&I initiatives through the district's website at [isd194.org/news](https://isd194.org/news).

This month's member feature was submitted by Samantha Williams, Communications and Engagement Coordinator, Lakeville Area Schools.

# 2023-24: Tiered License and Permissions Report

In positive news regarding Minnesota’s efforts to diversify the state’s teaching ranks, the Professional Educators Licensing and Standards Board (PELSB) has reported gains in the numbers of teachers of color in the 2023-24 school year. That is among the latest findings from the 2024 Tiered License and Permissions Report, presented to PELSB in October. PELSB annually compiles the number of licensed educators in the state, as required by the Legislature, to track trends in the teaching profession.

Overall the 2024 report noted that as of June 30, Minnesota had 110,250 licensed educators in Minnesota, and of those, 7,497 — 6.8 percent — identified as teachers of color or Native American. Albeit only a small uptick, it represents a .7 percent increase from 2022-23, or approximately 500 educators — and an even more significant increase since 2021, when teachers of color identified at 5.6 percent.

As AMSD noted at the time of the 2023 biannual Teacher Supply and Demand Report: more work needs to be done to continue fortifying and diversifying Minnesota’s teaching ranks. Research definitively shows that diverse student populations benefit from seeing a teacher of the same race or ethnicity as their own. While 40 percent of the Minnesota student population self-identifies as a race other than white, less than 7 percent of the teaching population are teachers of color.

Educators identifying as Asian and Hispanic constituted the largest numbers of teachers of color overall, with there continuing to be a higher percentage of educators across all racial/ethnic groups who hold a Tier 3 or Tier 4 license. More than 91,000 educators of the 110,000 licensed identify as white, and more than 1,100 chose not to self-identify their race.

Overall, the number of licensed educators dropped by approximately 3,000 licensees. In 2023-24 there were 174,298 licensure fields held by the 110,250 unique educators, of whom 72,706 reported assignments. While most licensure fields have the highest percentage in Tier 3 and Tier 4 levels, there are several World Language and Cultures and Career and Technical Education/ CTE Pathways licenses which have a higher percentage of Tier 1 and Tier 2.

When combining Tier 1, Tier 2, and OFP percentages, the licensure area that has the largest proportion of teachers using these temporary licenses and permissions continues to be in special education licensure fields. There continues to be a higher percentage of educators across all racial/ethnic groups who hold a Tier 3 or Tier 4 license. In a key finding of the report, there has been a noticeable decrease in Tier 2 licenses since last year — likely due to changes in licensure examination requirements allowing many educators to move from Tier 2 to Tier 3 or Tier 4. The Legislature eliminated the requirement of

## Racial and Ethnic Diversity of Minnesota Teachers

Race/ Ethnicity	Total		Tier 1		Tier 2		Tier 3		Tier 4	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
American Indian or Alaskan Native	366	0.33%	10	2.73%	14	3.83%	77	21.04%	267	72.95%
Asian	2,162	1.96%	133	6.15%	140	6.48%	587	27.15%	1,315	60.82%
Black, Not of Hispanic Origin	1,827	1.66%	228	12.48%	183	10.02%	537	29.39%	887	48.55%
Hawaiian/ Pacific Islander	29	0.03%	4	13.79%	5	17.24%	12	41.38%	8	27.59%
Hispanic	2,129	1.93%	155	7.28%	169	7.94%	703	33.02%	1,118	52.51%
Multiple Categories	984	0.89%	35	3.56%	45	4.57%	226	22.97%	679	69%
White, Not of Hispanic Origin	91,639	83.12%	1,189	1.30%	1,672	1.82%	14,019	15.30%	74,863	81.69%
No Race/ Ethnicity Provided	11,114	10.08%	207	1.86%	274	2.47%	2,390	21.50%	8,260	74.32%
Total	110,250	100%	1,961	1.78%	2,502	2.27%	18,551	16.83%	87,397	79.27%
<b>Educators of Color</b>	<b>7,497</b>	<b>6.80%</b>	<b>565</b>	<b>7.54%</b>	<b>556</b>	<b>7.42%</b>	<b>2,142</b>	<b>28.57%</b>	<b>4,274</b>	<b>57.01%</b>

Source: PELSB 2023-24 Tiered Licensure and Permissions Report

# While Minnesota is Seeing Incremental Gains in Teachers of Color, Work Remains to Diversify the Teacher Workforce

Continued from page 3

examinations for individuals who completed a teacher preparation program in Minnesota, out-of-state educators who met all licensure requirements and received the license in the state, and educators recommended for licensure for portfolio. Many educators who were previously unable to pass exams were able to move from a Tier 2 license to a Tier 3 or Tier 4 once this exemption from exams was created.

The age group 35-44 reported the largest group of licensed educators statewide, at 26 percent, and the 18-24 age group is the smallest, at 3 percent. The age groups 55 to 64, and 65 and higher, represent more than 25 percent of the teacher workforce — nearly a quarter of all licensed educators are 55 years of age or older — effectively meaning that approximately one fourth of the state's teachers are nearing retirement.

AMSD continues to support and urge legislative efforts to create incentives and maintain multiple pathways to attract, develop, and retain teachers — particularly teachers of color.

- [LINK: View the 2024 Tiered License and Permissions Report](#)
- [LINK: View the 2023 Teacher Supply and Demand Report](#)

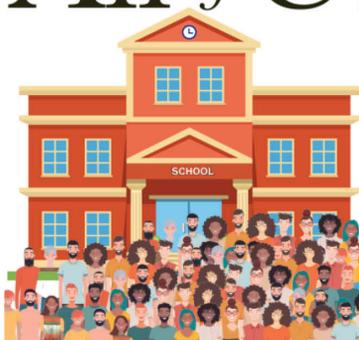
**REGISTER TODAY!**

*It takes*  
**All of Us.**



2024 Conference

Engaging Communities  
for Educational Excellence.



AMSD once again is partnering with BrightWorks for our annual fall conference. The theme will focus on the area of community engaged leadership.

REGISTER / LEARN MORE AT  
[AMSD.ORG/CONFERENCE](https://amsd.org/conference)  
OR:



**NOVEMBER 14, 2024**

**SESSIONS INCLUDE**

Keynote speaker: Dr. Darrius Stanley from the University of Minnesota's College of Education and Human Development, sharing his research and more in the area of community engaged leadership. Breakout sessions include Culturally Responsive Leadership Support, Public/Private Partnerships for College and Career, Social Justice in the Classroom, READ Act Strategies and more, from AMSD member districts including Edina Public Schools, St. Cloud Area Schools, Hopkins Public Schools, Anoka-Hennepin Schools, and BrightWorks.

## **Community Collaboration Committee**

Community meeting: 11/18/2024 at 6:00 p.m. at High School Lecture Hall

ISD 200 Strategic Plan – Gail Gilman, Director of Strategic Planning and Board Leadership - Minnesota School Board Association

Board Members Present:

- Superintendent Dr. Champa
- Chair Carrie Tate
- Director Jessica Dressley
- Director Melissa Millner
- Director Mark Zuzek
- Director Matt Bruns
- Director Philip Biermaier
- Director Jenny Wiederholt-Pine

Community Feedback:

- Stakeholders present
  - Board member
  - Teachers and administration
  - Parents
  - Grandparents
  - Former board members
  - Relatives
  - Alumni
  - Hastings' residents

**Positive Feedback about the district:**

- Strong leadership and staffing
- Amazing staff in all departments
- Variety of activities and clubs for students
- Strong communication
- Administration welcoming of input
- Streamlined conferences
- AP class availability / CIS classes / Mechanical classes
- Intervention specialists
- TEACHERS
- Well maintained buildings
- Community involvement
- Bussing / transportation
- Strong school board working cohesively
- Strong fund balance
- Outstanding graduation rates

- Community input events
- Teacher to student ratio
- Safety and security are prioritized
- Opportunities for all kids to participate / get involved in extracurricular activities
- Early childhood program
- Special education program and staff
- Multiple tracks for post high school achievement
- Interior of schools are inviting
- Programs for all students
- Social emotional support
- Facebook posts!
- Cell phone policy
- Local business support
- Safety and security enhancements
- Superintendent!!!

**Opportunities for improvement for the district:**

- **Summer school activities for all students**
- **Staff retention**
- **Too much access for students on internet**
- **More gym space at middle school**
- **More approaches to teaching all students**
- **Fully staffing special education**
- **More focus on pathways at high school**
- **Improvement in academic and literacy scores**
- **Students voice and choice**
- **Cultural opportunities**
- **More equity for under achieving / close the achievement gap**
- **Maintain investment in exterior and interior**
- **Increase diversity of staffing**
- **Training for Schoology**
- **Parent education for school systems**
- **CARES program for elementary students – similar to advisory in high school**
- **Build stronger skill set in the elementary school around technology to allow the bar to be set higher at older grade levels**
- **Less emphasis on standardized tests vs core competencies, measuring success in alternative ways**
- **Rich and diverse range of resources in classrooms**
- **Safety within schools**
- **Drug issues, more awareness at all grade levels, continual education**
- **DARE program brought back, new and improved version available**
- **Disruptive free learning environment**

- **Holding disruptive students accountable**
- **Reduce and reevaluate the abundance of administration**
- **Pen to paper learning, bring back cursive**
- **Typing classes**
- **Additional resources to push all students to their highest potential**
- **Community doesn't presume best intentions by staff**
- **Loss of students to other programs due to limited bandwidth in online programs**
- **More media center staff**
- **Closing gap between middle and high school**
- **Staff retention**
- **Cohesive practices in all grade levels**
- **Learning loss from COVID**
- **Test scores as one unit of measurement**
- **Parent engagement is lacking, to support staff and hold students accountable**
- **Additional options for extra school support outside of extracurricular, compensate staff**
- **Connect students with military**
- **Deficiency in standardized test as measurement of standards**
- **Homecoming change**
- **Gymnastics program home**
- **Recruitment and retainment of staff**
- **Better understanding of staff retention, merit-based vs tenured**
- **Local business support / engagement**
- **Gifted and talented programs need to continue to challenge all students**
- **Discipline**
- **Behavioral coach**
- **Established decision making procedures and processes: homecoming changes**
- **Diversity engagement with parents**
- **Engage parents with kids having behavioral challenges**
- **Quality of outdoor grounds**
- **Early communication of concerns with families, immediate**
- **Bathroom and hallway monitoring**
- **Board activity: variety accessibility with committee meetings**
- **Transparency with board decision**
- **Exposure to diverse experiences**
- **No homework in middle school**
- **Website/Schoology/apps simplified**
- **Growing business partnerships**
- **Pre-k – 12 supports with other students, lighten load of other administrators**
- **Core instruction focus**
- **Push stronger communication with community**
- **Long term financial planning**
- **Declining enrollment**
- **STEAM lab vs art in elementary, evolving art into more robust options**

**Vision of Hastings for 3-5 years:**

- **Student outcome focused**
- **District has made measurable strides to academic excellence**
- **Hastings a destination**
- **Top academic district in MN**
- **District that produces well-rounded students and prepares them for all aspects of life**
- **Productive citizenship**
- **Each and every student seen and valued**
- **Personalized learning**
- **Bridges with schools, community, families**
- **Clear expectations**
- **Celebrating diversity**
- **Building back rigorous academic institutions**
- **Everyone on the same team**
- **Joyful school district**
- **First district in MN that puts God first, faith in schools**
- **Pathways to be successful after high school**
- **Growth through positivity, values, athletics, academics**
- **Awareness of needs for students and staff**
- **Appreciation for each staff member within the district!**



BRIDGE TO SUCCESS

# Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200  
1000 11<sup>TH</sup> STREET WEST  
HASTINGS, MN 55033-2597  
Phone (651) 480-7000  
Fax (651) 480-7004

## Facilities Committee Mission Statement:

The mission of the Facilities Committee is to provide strategic guidance of substantial facilities investment activities on behalf of ISD 200. The Committee will support sustainability, transparency, and equity throughout the School Board and the community at large. This will in turn enhance public confidence in the district's ability to effectively manage, maintain and improve District facilities through communication of the results of its work to the School Board, and by educating the public regarding the facility usage, condition and outlook for the District.

## Facilities Committee Meeting:

Friday November 1, 2024

## Attendees:

Dr. Tammy Champa, Mark Zuzek, Melissa Millner, Jen Seubert, Scott Stockdale

## Facilities Committee Meeting Summary

### **Project Updates:**

1. Gender Neutral Restroom Grant Update
  - a. The grant that Dr. Champa and Director Seubert wrote was approved to help cover a small portion of the legislatively required bathroom changes
  - b. Kennedy School building
    - i. Needs to be started by June 30, 2025
    - ii. Currently there are 3-4 plan options based on trying to maximize the number of restrooms and getting access to storage behind the restroom for maintenance and custodial needs.
    - iii. Will go to bid in December
2. High School
  - a. Bleachers - Parts and pieces should all be on site November 18
    - i. Money was held back knowing there'd be floor repair where extending the bleachers had damaged it prior
  - b. Tuckpointing is now done
  - c. Storefront - Complete over winter break
  - d. Upper and lower front doors will be done over break
  - e. Inner doors are repairable in house
    - i. hardware and door framework is in decent condition
  - f. Shower valves complete
  - g. Previous bathroom hardware issues - ordered parts
3. Middle School
  - a. Lower level water leak
    - i. Grounds crew will tackle this in the spring since regrading and rocking it wasn't enough. They will tile after pulling back the landscape.

- 
- b. Science lab - case work is happening by discussing with a teacher and Wold
  - c. One room still needs power - this has been a long standing challenge
  - d. Door completed on upper level
  - e. Ground/Site improvement
    - i. Irrigation system will push over into spring
      - 1. Pipe and boxes aren't deep enough
      - 2. There are currently 600 new sprinkler heads in the district
        - a. The maintenance/upkeep will be a challenge for the district - we don't want to install just to let it "rot in place". Regular maintenance will be necessary!
  - f. Door hardware - last building to be done is the M.S.
  - g. Security cameras - done
  - h. PA system is being looked at - creating a spreadsheet of where you can hear or not hear among other challenges
    - i. Important safety issues - lockdown or shelter in place uses this system, so it must be working
4. Kenedy/Pinecrest
- a. Door projects
    - i. Panic devices are on wait for delivery
5. Middle School/High School
- a. 30 new radios each
6. There have been a few positions where people have retired or will retire in the spring. One spot has been filled.
7. Facilities teamwork and focus
- a. Software to streamline and make everything more user friendly for all staff
    - i. Data entry into software - including taking and uploading photos of all ISD 200 equipment
  - b. Communication and collaboration is being worked on to streamline orders and work needed
8. Annual facility age report due mid December
- a. Tunnels can be reported in square footage - may add 26,627 sq. ft. (H.S. is the only building without tunnels)
9. Upcoming Projects
- a. H.S. Parking lots need resurfacing - we will be challenged if we don't address this need
    - i. Looking at using LTFM funds for this
  - b. Looking deeply at infrastructure - is there anything going to sneak up on us? We need to prioritize
    - i. ICS will be giving recommendations based on the building analysis
  - c. Elevators are nickel and diming us
    - i. Replaced the starter, changed oil/pump, sensor work
      - 1. We power cycle and reset it frequently
      - 2. Brent follows the tech around a lot to learn more consistently
    - ii. New service agreement will hopefully help a lot
    - iii. gathering quotes to revitalize the elevator
10. Custodial needs
- a. Creating a list of needed equipment based on tiers of priority
    - i. What do you have, how is it working, what do you need, what is the best long term solution to get what you need without spending lots of money.

**Future Facilities Committee Meetings:**

not set yet



## FINANCE COMMITTEE NOVEMBER 20, 2024 Summary

Present at the meeting were: Dr. Tammy Champa, Director Jennifer Seubert, Chairperson Carrie Tate, and Treasurer Mark Zuzek

The goal of the meeting was to provide:

- an in-depth summary of the district's finances as summarized in the 23-24 fiscal audit year.
- a review of student enrollment data and enrollment trend data.
- a discussion of the current fund balance.

### 1. Audit Summary:

- The district audit reflected that the budget is soundly and responsibly managed. There were no material weaknesses in the audit findings.
- The district's Unassigned Fund Balance is sufficient to meet the requirements of the district's Fund Balance Policy.
- Larger variances included lower than expected transportation costs, healthy gains in investment interest, Special Education costs, and lower than anticipated energy costs for heating buildings last winter.

### 2. Enrollment:

- Anticipated in Revised #2 Budget, 4,036 ADM
- Actual, 4,044 ADM
- This represents a projection that was accurate to a margin of 0.198%
- PreK - 12 enrollment trend data was provided for the past 7 years and projected enrollments were illustrated for the next five years.

### 3. Fund Balance Discussion:

- The district's fund balance policy states that ISD 200 will maintain a minimum of two months of operating expenses in the General Fund Unassigned Fund Balance.
- After the end of the fiscal year, the action to assign a fund balance may be taken.
- It is recommended that a portion of the General Fund Unassigned Fund Balance be transferred to an Assigned Fund. Options were discussed.

### 1. Next Meetings:

December 4, 2024; District Office, Conference Room



BRIDGE TO SUCCESS

# Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200  
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## **Native American Parent Advisory Council:** Summary of November 7, 2024, Meeting

**NOTE:** *This meeting coincided with the School Board's November Work Session and these notes have been provided by the committee*

- I. **Recap of the Tribal Consultation with the Tribal Nations Education Committee** and reflected on the discussions with the Tribal Education Leaders that were present at the consultation.
- II. **Recapped our family game night** with Nashke games as it had taken place after our October meeting.
- III. Asked each other and Alyssa Cherry, Native American Education Liaison, what we thought about **this year's Indigenous Peoples' Day events** and asked what we all heard from our students.
- IV. Alyssa Cherry, Native American Education Liaison, mentioned that she has now met or at least introduced herself to every Native American student in our district and also thinks that we have more than the 90 students that are submitted with our official count to MDE.
- V. Keenan Humphrey, NAPAC Chair, announced that he had been voted in by TNEC and pending approval at this week's (11/18-11/19) Minnesota Indian Affairs Council meeting, will become the second Twin Cities Metro Area Representative and will sit on the Tribal Nations Education Committee for the next 4 years.



## Policy Committee Mission

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

**In Attendance November 1, 2024:** Superintendent Champa, Scott Doran, Jessica Dressely, Carrie Tate, Ryan Wynn, and Mark Zuzek

**In Attendance November 15, 2024:** Paul Bakker, Superintendent Champa, Scott Doran, Jessica Dressely, Matt Esterby, Mary Ellen Fox, LynDee Humble, Kyle Latch, Cathay Moen, Carrie Tate, Ryan Wynn, and Mark Zuzek

## Next Policy Committee Meetings

December 9, 2024

## November 1 & 15, 2024 Summary

[Review Cycle Tracker](#)

## Committee Summary

The policy committee reviewed 7 policies in November, and four policies will be detailed in the 1st & 3rd readings that follow. Please note that the committee and building & district administrators had a great discussion regarding *Policy 428 Posting and Displaying Materials on School Grounds* and the committee will continue to work on this policy to address the feedback we received. The committee continues to work on *Policy 520 Student Surveys*.

## Upcoming Policy Committee Meeting

December 9, 2024 at 12:00pm

## 1st Readings

### **524 Internet and Technology Acceptable Use and Safety Policy**

- Committee Discussion:
  - Updated Title by removing “*and Cell Phone*”
  - Purpose Statement: revised to include off-campus activities
  - After parent(s) added “*/guardian(s)*” throughout the policy
  - Added Section “*III Definitions*” and moved definitions to this section.
  - Added Section III (A) “*E-Rate*” means the program under the oversight of the FCC and administered by the USAC to ensure that schools and libraries have access to high-speed internet and telecommunications services at affordable rates. E-Rate requirements pertaining to internet safety are outlined in the Children’s Internet Protection Act ensuring that participating schools and libraries enforce an internet safety policy with measures to block or filter internet access to certain visual content for minors and adults. (ISD 200 participates in the E-Rate program)”
  - Section VI (A): added “*While not an exhaustive list*”
  - Section VI (A)(2): added “*but not limited to*”
  - Section VI (A)(6)(c): deleted “*social*” and replaced Twitter with “*X*”

- Section VI(B): Revised to align with MSBA model policy
- Section VII(A): replaced computers with *”electronic devices”*
- Section X: Added from OLD Section XIV/ (B): deleted (4)
- Section XI(C): deleted: *”supervising teacher”*/added: *”Documentation is maintained digitally”*/ deleted last two sentences (the revisions to this section reflect the current district procedure)
- Section XII: deleted *”diskettes, tapes”*
- Section XIII(B)(2)(a): replaced diskettes with *”electronic devices”*
- OLD Section XIV: Moved to Section X (all sections shifted up)
- NEW Section XIV: Moved definitions to Section III
- Section XV: moved definition to Section III/ updated paragraph letter references throughout this section/(A): added *”routinely”*/added (3)/(B): added (5) to reflect MSBA model
- Section XVI: replaced section with *”See policy 524.1 (Cell Phone and Electronic Devices)”*
- Section XVIII(A): Replaced may with *”will”*/ deleted *”school board approval”* language
- Cross References: added *”ISD 200 Policy 524.1 (Cell Phone and Electronic Devices)”*
- Updated legal references

■ Committee Recommendation: ***1st Reading***

**524.1 Cell Phones and Electronic Devices**

- Committee Discussion: There is no MSBA model policy. This policy was crafted using the AMSD Cell Phone Toolkit and created in collaboration with building principals, district administration, and the director of technology

■ Committee Recommendation: ***1st Reading***

**533 Wellness**

- Committee Discussion:
  - Updated *”parents”* to *”parents/guardians”* throughout
  - Section III(B): add (1) *”All students in each grade, K-12, have the opportunity to receive weekly, standards-based physical education taught by a licensed instructor”*
  - Section III(B)(2): added *”using cell phones or other electronic devices”*
  - Section III(B): add (5) *”Elementary school students have quality recess with adequate space, structure and equipment to encourage active play”*
  - Section IV(A): add (2) *”The school district will make every effort to provide students with adequate time for school meals in a pleasant dining environment and to schedule lunch after recess when possible for K-4 students.”*
  - Section VI(B): added *”The District will maintain a Smart Choices/Wellness Committee to support District policy regarding nutrition, healthy eating, physical activity, and healthy lifestyles and serve as a resource to school sites for school wellness policy implementation.”*
  - All other revisions were made to align with MSBA model policy

■ Committee Recommendation: ***1st Reading***

**2nd Readings Updates**

No changes since 1st reading

**3rd Readings Updates**

**516 Student Medication**

- Updated “parent” to parent/guardian” throughout
- Purpose: Reworded “The purpose of this policy is to set forth the provisions that must be followed when administering medications to students at school, and to provide guidance regarding access to space for mental health care through telehealth.”
- Section III(A)(2): add e-g
  - *“e. Medications must be Federal Drug Administration (FDA) approved; no dietary or herbal supplements will be administered”*
  - *“f. An Administering Medications Form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs.”*
  - *“g. The school nurse, or other designated person, shall be responsible for the filing of the Administering Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.”*
- Section III(A)(3): Strike *“(a) purchased without a prescription; (b) used by a pupil who is 18 years old or older;”*
- Section III(A)(3): Strike all of *(j)* it is already listed in another section of this policy
- Section III(B)(1)&(6) moved to Section III(A)(2)
- Section III(C): Add
  - *“1. Nonprescription medications that need to be given more than 10 times within a school year require written authorization by a licensed prescriber in addition to parent/guardian signature.”*
  - *“2. Nonprescription medication must come to school in the original container, non-expired.”*
- Section III(C)(3): strike last sentence *“Except as stated in this paragraph, only prescription medications are governed by this policy.”*
  - Committee Recommendation: **3rd Reading**

None of the policies in the consent agenda have changed since last reading.

### **November 20, 2024 Board Meeting**

#### **Ist Readings:**

524 Internet and Technology Acceptable Use and Safety Policy  
 524.1 Cell Phones and Electronic Devices  
 533 Wellness

#### **2nd readings:**

530 Immunization Requirements

#### **3rd Reading**

516 Student Medication

#### **Consent Agenda:**

- 3rd Reading/ Action
  - 514 Bullying Prohibition Policy
  - 526 Hazing Prohibition
  - 531 The Pledge of Allegiance

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- 909 Memorials and Memorial Activities for Students and Staff



## 524 ~~INTERNET AND TECHNOLOGY, AND CELL PHONE~~ ACCEPTABLE USE AND SAFETY POLICY

### I. PURPOSE

The purpose of this policy is to set forth ~~policies and~~ guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

### II. GENERAL STATEMENT OF POLICY

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

### III. DEFINITIONS

- A. “Harmful to minors” means any picture, image, graphic image file, or other visual depiction that:
1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
  2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
  3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- B. “School-issued device” means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student’s dedicated personal use. A school-issued device includes a device issued through a one-to-one program.
- C. “Technology provider” means a person who:
1. contracts with the school district, as part of a one-to-one program or otherwise, to

provide a school-issued device for student use; and

2. creates, receives, or maintains educational data pursuant or incidental to a contract with the school district.

#### **IV. LIMITED EDUCATIONAL PURPOSE**

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

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

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

#### **VI. UNACCEPTABLE USES**

A. **While not an exhaustive list, the following uses of the school district system and Internet resources or accounts are considered unacceptable:**

1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
  - a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;
  - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
  - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
  - d. information or materials that could cause damage or danger of disruption to the

educational process;

- e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
2. Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including, **but not limited to**, prejudicial or discriminatory attacks.
  3. Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
  4. Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
  5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
  6. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
    - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents/**guardians** or other staff members related to students).
    - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may

not post personal contact information or other personally identifiable information about students unless:

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

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

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

appropriate school district official.

10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district's Bullying Prohibition Policy (ISD 200 Policy 514). This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, serious or severe bullying or harassment targeting particular individuals, threats aimed at teachers or other students, failure to follow rules concerning lessons, the writing of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. ~~Examples of such violations include, but are not limited to, situations where the school district system is compromised or if a school district employee or student is negatively impacted.~~ If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.
- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

## VII. FILTER

- A. With respect to any of its ~~electronic devices~~ ~~computers~~ with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any

visual depictions that are:

1. Obscene;
  2. Child pornography; or
  3. Harmful to minors.
- B. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- C. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.
- D. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.

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

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

#### **IX. LIMITED EXPECTATION OF PRIVACY**

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents/**guardians** have the right at any time to investigate or review the contents of their child's files and email files. Parents/**guardians** have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and email files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or

discovery under Minn. Stat. Ch. 13 (the Minnesota Government Data Practices Act).

- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

## **X. INTERNET USE AGREEMENT**

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents/~~guardians~~, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user ~~and~~ the parent/~~guardian~~. ~~or guardian, and the supervising teacher. Documentation is maintained digitally. The form must then be filed electronically at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.~~

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

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

## **XII. USER NOTIFICATION**

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
  - 1. Notification that Internet use is subject to compliance with school district policies.
  - 2. Disclaimers limiting the school district's liability relative to:
    - a. Information stored on school district ~~electronic devices~~~~diskettes~~, hard drives, or

- servers.
- b. Information retrieved through school district computers, networks, or online resources.
  - c. Personal property used to access school district computers, networks, or online resources.
  - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
  4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
  5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents/guardians.
  6. Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Policy 406 Public and Private Personnel Data, and Policy 515 Protection and Privacy of Pupil Records.
  7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
  8. Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

### **XIII. PARENT/GUARDIAN RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE**

- A. Outside of school, parents/guardians bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents/guardians are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents/guardians will be notified that their students will be using school district

resources/accounts to access the Internet and that the school district will provide parents/**guardians** the option to request alternative activities not requiring Internet access. This notification should include:

1. A copy of the user notification form provided to the student user.
2. A description of parent/guardian responsibilities.
3. A notification that the parents/**guardians** have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
4. A statement that the Internet Use Agreement must be signed by the user, the parent/**guardian or guardian**, and the supervising teacher prior to use by the student.
5. A statement that the school district's acceptable use policy is available for parental review.

#### **XIV. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS**

A.

~~“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.~~

Within 30 days of the start of each school year, the school district must give parents/**guardians** and students direct and timely notice, by United States mail, e-mail, or other direct form of communication, of any curriculum, testing, or assessment technology provider contract affecting a student's educational data. The notice must:

1. identify each curriculum, testing, or assessment technology provider with access to educational data;
  2. identify the educational data affected by the curriculum, testing, or assessment technology provider contract; and
  3. include information about the contract inspection and provide contact information for a school department to which a parent/**guardian** or student may direct questions or concerns regarding any program or activity that allows a curriculum, testing, or assessment technology provider to access a student's educational data.
- B. The school district must provide parents/**guardians** and students an opportunity to inspect a complete copy of any contract with a technology provider.
- C. A contract between a technology provider and the school district must include

requirements to ensure appropriate security safeguards for educational data. The contract must require that:

1. the technology provider's employees or contractors have access to educational data only if authorized; and
  2. the technology provider's employees or contractors may be authorized to access educational data only if access is necessary to fulfill the official duties of the employee or contractor.
- D. All educational data created, received, maintained, or disseminated by a technology provider pursuant or incidental to a contract with a public educational agency or institution are not the technology provider's property.

## **XV. SCHOOL-ISSUED DEVICES**

- A. Except as provided in paragraph B, the school district or a technology providers must not **routinely** electronically access or monitor:
1. any location-tracking feature of a school-issued device;
  2. any audio or visual receiving, transmitting, or recording feature of a school-issued device; or
  3. **student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.**
- B. The school district or a technology provider may only engage in activities prohibited by paragraph C if:
1. the activity is limited to a noncommercial educational purpose for instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;
  2. the activity is permitted under a judicial warrant;
  3. the school district is notified or becomes aware that the device is missing or stolen;
  4. the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;
  5. **the activity is necessary to comply with federal or state law, including but not limited to Minnesota Statutes section 121A.031; or**
  6. the activity is necessary to participate in federal or state funding programs, including

but not limited to the E-Rate program.

- C. If the school district or a technology provider interacts with a school-issued device as provided in paragraph B, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent/guardian and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

## **XVI. CELL PHONE USE**

~~See policy 524.1 (Cell Phone and Electronic Devices). The school board directs the superintendent and school district administration to establish rules and procedures regarding student possession and use of cell phones in schools. These rules and procedures should seek to minimize the impact of cell phones on student behavior, mental health, and academic attainment. These rules and procedures may be designed for specific school buildings, grade levels, or similar criteria. ¶¶~~

- ~~A. Students are prohibited from using cell phones and other electronic communication devices during the instructional day. Students also are prohibited from using a cell phone or other electronic communication device to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, harassment, and malicious and sadistic conduct. ¶¶~~
- ~~B. If the school district has reasonable suspicion that a student's cell phone or other electronic communication device contains evidence that the student has violated a school policy, rule, or law, the school district may search the device.. ¶¶~~
- ~~C. Students who use an electronic communication device during the school day and/or in violation of school district policies may be subject to disciplinary action pursuant to the school district's discipline policy. In addition, a student's cell phone or electronic communication device may be confiscated by the school district and, if applicable, provided to law enforcement. Cell phones or other electronic communication devices that are confiscated and retained by the school district will be returned in accordance with school building procedures.~~

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

A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or other digital media, without engagement from a teacher or other students. This section does not apply to a child for

whom the school has an individualized family service plan, an individualized education program, or a 504 plan in effect.

## **XVIII. IMPLEMENTATION; POLICY REVIEW**

- A. The school district administration ~~will~~may develop appropriate user notification forms, guidelines, and procedures necessary to implement this policy. ~~for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.~~
- B. The administration shall revise the user notifications, including student and parent/guardian notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

**Legal References:** *Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*  
*Minn. Stat. § 13.32 (Educational Data)*  
*Minn. Stat. § 121A.031 (School Student Bullying Policy)*  
*Minn. Stat. § 121A.73 (School Cell Phone Policy)*  
*Minn. Stat. § 124D.166 (Limit on Screen Time for Children in Preschool and Kindergarten)*  
*Minn. Stat. § 125B.15 (Internet Access for Students)*  
*Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)*  
*15 U.S.C. § 6501 et seq. (Children’s Online Privacy Protection Act)* *17 U.S.C. § 101 et seq. (Copyrights)*  
*20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)*  
*47 U.S.C. § 254 (Children’s Internet Protection Act of 2000 (CIPA))* *47 C.F.R. § 54.520 (FCC rules implementing CIPA)*  
*Mahanoy area Sch. Dist. v. B.L., 594 U.S. 141 S. Ct. 2038 (2021)*  
*Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)*  
*United States v. Amer. Library Assoc., 539 U.S. 1942003)*  
*Sagehorn v. Indep. Sch. Dist. No. 728, 122 F.Supp.2d 842 (D. Minn. 2015)*  
*R.S. v. Minnewaska Area Sch. Dist. No. 2149, 894 F.Supp.2d 1128 (D. Minn. 2012)*  
*Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), aff’d on other grounds 816 N.W.2d 509 (Minn. 2012)*  
*S.J.W. v. Lee’s Summit R-7 Sch. Dist., 696 F.3d 771 (8<sup>th</sup> Cir. 2012)*  
*Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)*

*M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)*

**Cross References:** *ISD 200 Policy 406 (Public and Private Personnel Data)*  
*ISD 200 Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)*  
*ISD 200 Policy 506 (Student Discipline) ISD 200 Policy 514 (Bullying Prohibition Policy)*  
*ISD 200 Policy 515 (Protection and Privacy of Pupil Records)*  
*ISD 200 Policy 519 (Interviews of Students by Outside Agencies)*  
*ISD 200 Policy 521 (Student Disability Nondiscrimination)*  
*ISD 200 Policy 522 (Student Sex Nondiscrimination)*  
*ISD 200 Policy 524.1 (Cell Phone and Electronic Devices)*  
*ISD 200 Policy 603 (Curriculum Development) Policy 606 (Textbooks and Instructional Materials)*  
*ISD 200 Policy 806 (Crisis Management Policy)*

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## **524.1 CELL PHONES AND ELECTRONIC DEVICES**

### **I. PURPOSE**

The purpose of this policy is to set clear and consistent expectations regarding the use of cell phones and electronic devices. The school board aims to provide a safe and distraction-free learning environment where students can focus on their academic pursuits and thrive intellectually. This policy supports the district's commitment to fostering a productive and engaging educational atmosphere, ensuring that all students have the opportunity to succeed academically. This policy does not include the use of district issued devices or wired headphones used for instructional purposes on school-issued devices.

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

- A. Students are encouraged **not to bring cell phones** or electronic devices including smartwatches, headphones, earbuds/airpods to school;
  - 1. If students choose to bring a cell phone or electronic devices to school, the following expectations apply:
    - a) Students are individually accountable for the safekeeping and protection of any electronic device including cell phones brought onto school property. The school district is not responsible for lost or stolen cell phones or any other electronic devices, its programs or its contents; and
    - b) Students will face disciplinary actions for violations of this policy.
- B. Students without cell phone access, who need to be in contact with their family during the school day must ask permission to use one of the school phones. Parents are welcome and encouraged to contact the school's office if there is a message that needs to be relayed to their child. Please note that students will not be called out of class to receive phone messages except in the event of an emergency; and
- C. To encourage a collaborative approach to student safety and well-being, school administrators will ensure that parents are promptly informed of any important updates or incidents involving their child.

### **III. DEFINITIONS**

- A. "Cell phone" means a portable electronic device capable of making and receiving calls, sending and receiving text messages, accessing the internet, and/or running various applications, regardless of whether or not the phone is connected to a network provider or phone service. It encompasses any handheld device that falls under this description.

- B. “Classrooms/instructional spaces” means the physical space where teaching and learning take place, including advisory, study hall, and the media center.
- C. “Confiscate” means the device will be removed from the student’s possession and brought to the office until the end of the school day.
- D. “Electronic device” means earbuds, airpods, smart watches, handheld gaming systems, tablets, laptops, and non-district issued ipads and chromebooks.
- E. “Emergency” means a serious, or unexpected situation requiring immediate action.
- F. “Instructional time” means the duration during which students are engaged in learning activities while in a classroom/instructional space. It represents the entire class period from bell to bell.
- G. “Parent” includes a legal guardian or other person who is legally responsible for the welfare of the child. Rights under this policy transfer from the parents or guardians to a student who is 18 years old.
- H. “School day” means from the first bell to the last bell.

#### **IV. DISTRICT-WIDE DEVICE RESTRICTIONS**

These rules apply across all buildings, regardless of individual school guidelines:

##### **A. Prohibited Conduct**

Students are strictly prohibited from using cell phones or electronic devices for any activities that violate school district policies.

##### **1. Locker Rooms and Bathrooms**

Devices with photo or video capabilities are never permitted to be accessed in locker rooms or bathrooms. If such devices are found in these areas, they will be confiscated and searched according to district policies and applicable laws.

##### **2. Lockdowns and Fire Drills**

Cell phone use during lockdowns and fire drills is strictly prohibited to ensure safety and minimize distractions.

##### **3. Unauthorized Recording**

Video and voice recording or photographing others without their consent in any school setting, including on the bus, is strictly forbidden. Students who engage in unauthorized recording will face disciplinary action.

## V. CELL PHONE GUIDELINES BY BUILDING

### A. Elementary Schools

Cell phones are not allowed during the school day. Smart watches, including all wearable electronic devices capable of sending/receiving messages and phone calls, or accessing the internet are prohibited for use in this capacity during the school day.

### B. Middle School

Cell phone use is not allowed during the school day. Students must keep cell phones in lockers or in the main office. Cell phone use is allowed before and after school. Smart watches, including all wearable electronic devices capable of sending/receiving messages and phone calls, or accessing the internet are prohibited for use in this capacity during the school day. The use of wired headphones on school issued devices is allowed.

### C. High School & Alternative Learning Program Limited Access

Cell phone possession and use is not allowed in classrooms/instructional spaces.

If students choose to bring a cell phone/device to school the expectations are as follows: Cell phones, electronic devices (including smart watches) and earbuds/air pods will be turned off and remain in student backpacks/lockers during instructional time.

1. Students who need to be in contact with their family during the academic day are to ask permission to use one of the school phones;
2. Parents are welcome and encouraged to contact our student office or attendance line if there is a message that needs to be relayed;
3. Cell phone use is allowed between classes and during lunch only;
4. Students assume the risk of damage, theft, or loss when choosing to bring a phone or electronic device to school;
5. Cell phone use of any kind is not permitted in locker rooms or bathrooms;
6. Phone usage during emergency drills or actual events is prohibited;
7. Using a cell phone to voice or video record or take photos of staff members or other students is not allowed without permission;
8. Recording or taking photos of classmates with the intent to bully or harass is not permitted. Students in violation are subject to the district's Bullying and Harassment Policies;
9. Using social media, apps, or any other function of a cell phone/device to spread

rumors, bully, make fun of, exclude, or create a disruption in school or outside of school is not permitted; and

10. Sharing or asking classmates for inappropriate content is not permitted.

## **VI. DISTRICT-WIDE ENFORCEMENT AND CONSEQUENCES**

A. Teachers, staff, and administrators are responsible for enforcing this policy. Cell phone and electronic devices will be confiscated when used in violation of this policy;

B. Consequences for use of cell phones and electronic devices will be progressive in nature and include:

### 1. First Instance

a) Staff member holds the device or turns it into the office and documents internally;

b) Device Retrieval:

(1) K - 8: student retrieves the device at the end of the day;

(2) Grade 9 -12: student retrieves the device at the end of the day; and

(a) school administration notifies the parents/guardian

### 2. Second Instance

a) Staff member turns the device into the office and documents internally;

b) Device Retrieval:

(1) Grades K-8: School Administration notifies the parent/guardian to pick up the device.

(2) Grades 9-12: Student retrieves the device at end of the day

(a) School Administration notifies the parents/guardian.

### 3. Third Instance

a) The device is turned into the school's office for parent/guardian pick up;

b) School Administration notifies the parent/guardian to pick up the device and a plan is created with the school administration and the parent/guardian (device is held by admin during the school day or device is not allowed on school grounds);

c) Plan must be signed by parent/guardian and the student and will be in effect for the remainder of the school year; and

d) Internal documentation will include the signed success plan.

C. School administration may impose additional consequences for violations of this policy.

## **VII. EXCEPTIONS**

A. Students who use their cell phone to monitor a medical condition (i.e. diabetes, epilepsy) may have their cell phone with them at all times, but must adhere to all other expectations of the cell phone policy;

1. Please contact school administration if there is an essential need for a phone. In the case of medical necessity, a student should have prior approval;

B. Wired headphones may be allowed at designated times for instructional purposes on school-issued devices;

C. Guidelines for cell phone/device use for off-campus school activities (i.e. extracurricular activities, outdoor and service trips, school field trips) will be individualized depending on the specific trip and activities. Teachers, coaches or advisors will provide guidance.

D. Exceptions to this policy may be granted by the building principal.

## **VIII. DISSEMINATION, REVIEW, AND MONITORING OF POLICY**

A. This policy shall be included in Student Handbook, posted on the district website and distributed upon request;

B. This policy will be reviewed annually until June 2027;

C. Each building will provide a quarterly report to the school board containing the following data:

1. Number of students with one violation;

2. Number of students with two violations; and

3. Number of students with three or more violations and a success plan in place.

4. The superintendent may request additional data.

**Legal References:** *Minn. Stat. § 121A.73 (School Cell Phone Policy) Garcetti v. Ceballos, 547 U.S. 410, 126 S. Ct. 1951, 164 L. Ed. 2d 689 (2006)*  
*Pickering v. Bd. of Ed. of Twp. High Sch. Dist. 205, Will County., Illinois 391 U.S. 563, 88 S. Ct. 1731, 20 L. Ed. 2d 811 (1968)*

**Cross References:** *ISD 200 Policy 524 Internet and Technology Acceptable Use and Safety Policy*

**Policy Reviewed:** *11.01.2024*

*Policy Adopted:*

*Policy Revised:*

00.00.2024



## **533 WELLNESS**

### **I. PURPOSE**

The purpose of this policy is to set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state, and federal standards. ~~The purpose of this policy is to assure a school environment that promotes and protects students' physical, social and emotional health and development, and ability to learn by supporting healthy eating and physical activity. The Hastings Public School District encourages and promotes life long healthy eating and physical activity.~~

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

- A. The school board recognizes that nutrition promotion and education, physical activity, and other school-based activities that promote student wellness are essential components of the educational process and that good health fosters student attendance and learning.
- B. The school environment should promote students' health, well-being, and ability to learn by encouraging healthy eating and physical activity.
- C. The school district encourages the involvement of parents, students, representatives of the school food authority, teachers, school health professionals, the school board, school administrators, and the general public in the development, implementation, and periodic review and update of the school district's wellness policy.
- D. Children need access to healthy foods and opportunities to be physically active in order to grow, learn, and thrive.
- E. All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- F. Qualified food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.

### **III. WELLNESS GOALS**

A. Nutrition Promotion and Education

1. The school district will encourage and support healthy eating by students and engage in nutrition promotion that is:
  - a) offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health;
  - b) part of health education classes, as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, where appropriate; and
  - c) enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.
2. The school district will encourage all students to make age appropriate, healthy selections of foods and beverages, including those sold individually outside the reimbursable school meal programs, such as through a la carte/snack lines, vending machines, fundraising events, concession stands, and student stores.

B. Physical Activity

1. All students in each grade, K-12, have the opportunity to receive weekly, standards-based physical education taught by a licensed instructor;
2. Students need opportunities for physical activity and to fully embrace regular physical activity as a personal behavior. Toward that end, health and physical education will reinforce the knowledge and self-management skills needed to maintain a healthy lifestyle and reduce sedentary activities, such as watching television, or using a cell phone or other electronic device;
3. Opportunities for physical activity will be incorporated into other subject lessons, where appropriate;
4. Classroom teachers will provide short physical activity breaks between lessons or classes, as appropriate; and
5. Weather permitting elementary school students have quality recess with adequate space, structure and equipment to encourage active play.

C. Communications with Parents

1. The school district recognizes that parents and guardians have a primary role

in promoting their children's health and well-being.

2. The school district will support parents' efforts to provide a healthy diet and daily physical activity for their children.
3. The school district encourages parents to pack healthy lunches and snacks and refrain from including beverages and foods without nutritional value.
4. The school district will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

## ~~DEFINITIONS~~

~~¶~~

~~D. "Competitive Foods" means all foods sold: (a) outside the school meal programs; (b) on the school campus; (c) at any time during the school day. ¶~~

~~¶~~

~~E. "School Day" means for the purpose of competitive food standards implementation, the period from the midnight before, to 30 minutes after the end of the official school day. ¶~~

~~¶~~

~~F. "School Campus" means for the purpose of competitive food standards implementation, all areas of the property under the jurisdiction of the school that are accessible to students during the school day. ¶~~

## ~~GENERAL STATEMENT OF POLICY~~

~~G. The school board recognizes that nutrition education and physical education are essential components of the educational process and that good health fosters student attendance and education. ¶~~

~~¶~~

~~H. The school environment should promote and protect students' health, well-being, and ability to learn by encouraging, and making available opportunities for healthy eating and physical activity. ¶~~

~~¶~~

~~I. The school district encourages the involvement of students, parents, teachers, food service staff, board members, administrators and other interested persons in implementing, monitoring, and reviewing school district nutrition and physical activity policies. ¶~~

~~¶~~

~~J. Children need access to healthy foods and opportunities to be physically active in order to grow, learn, and thrive. ¶~~

~~¶~~  
~~K. All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis. ¶~~

~~¶~~  
~~L. Qualified food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.~~

#### IV. STANDARDS AND NUTRITION GUIDELINES

##### A. School Meals ~~National School Lunch & Breakfast Program Operations~~

1. The school district will provide healthy and safe school meal programs that comply with all applicable federal, state, and local laws, rules, and regulations; ~~All reimbursable school breakfast and lunch meals, as set by the District's Food Service Director, will meet or exceed current USDA Dietary Guidelines for American.~~
2. The school district will make every effort to provide students with adequate time for school meals in a pleasant dining environment and to schedule lunch after recess when possible for K-4 students;
3. Food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; ~~The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.~~
4. Food service personnel will try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; ~~The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks.~~
5. Food service personnel will provide clean, safe, and pleasant settings and adequate time for students to eat; ~~Food service personnel shall adhere to all federal, state and local food safety and security guidelines.~~
6. Food service personnel will take every measure to ensure that student access to foods and beverages meets or exceeds all applicable federal, state, and local laws, rules, and regulations and that reimbursable school meals meet USDA nutrition standards; ~~The school district will make every effort to provide students with sufficient time to eat after sitting down for school~~

~~meals (10 minutes for breakfast and 20 minutes for lunch) in a pleasant dining environment and to schedule lunch after recess.~~

7. Food service personnel shall adhere to all applicable federal, state, and local food safety and security guidelines; ~~The school district, to the extent possible, will utilize a variety of methods to serve school breakfast and encourage participation. Each site will determine if breakfast will be allowed to be consumed in the classroom.~~
8. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals; ~~The school district will discourage tutoring, club or organizational meetings or activities during mealtimes, unless students may eat during such activities.~~
9. The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks; ~~The school district will recognize and accommodate students with special dietary needs due to a chronic health condition or food allergy or intolerance.~~
10. The school district will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day; and ~~As part of the school district's responsibility to operate a food service program, the school district will provide continuing professional development for all food service personnel in schools.~~
11. The school district will discourage tutoring, club, or organizational meetings or activities during mealtimes unless students may eat during such activities.

**B. School Food Service Program/Personnel ~~Foods and Beverages Available Outside the School Meals~~**

1. The school district shall designate an appropriate person to be responsible for the school district's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with current USDA guidelines. ~~Elementary school students shall not have access to competitive foods other than fruits, vegetables, low-calorie whole grain items, low-fat dairy and water.~~
2. As part of the school district's responsibility to operate a food service program, the school district will provide continuing professional development for all food service personnel in schools. ~~All foods sold (a) outside the school~~

~~meal program; (b) on the school campus; and (c) at any time during the school day will meet the nutrition standards set for by the USDA “Smart Snacks in School Regulation”, (Exhibit I)~~

~~All foods sold (a) outside the school meal program; (b) on the school campus; and (c) at any time during the school day will meet the nutrition standards set for by the USDA “Smart Snacks in School Regulation”, (Exhibit I). ¶¶~~

~~¶¶~~

- ~~3. Schools will use a variety of rewards for academic performance and good behavior with an emphasis on non-food rewards such as theater tickets, school spirit apparel and other items; ideas include 1st to lunch, free time in elementary, etc. ¶¶~~

~~¶¶~~

- ~~4. Non-food fundraising will be encouraged by the district. Foods sold in fundraising during the school day must meet the nutrition standards and frequency standards as set forth by the USDA “Smart Snacks in Schools Regulation”, (Exhibit I). ¶¶~~

#### C. Competitive Foods and Beverages Nutrition Education and Promotion

- All foods and beverages sold on school grounds to students, outside of reimbursable meals, are considered “competitive foods.” Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, and for in-school fundraisers. ~~Non-food fundraising will be encouraged by the district. Foods sold in fundraising during the school day must meet the nutrition standards and frequency standards as set forth by the USDA “Smart Snacks in Schools Regulation”, (Exhibit I)~~
- All competitive foods will meet the USDA Smart Snacks in School (Smart Snacks) nutrition standards and any applicable state nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits.
- Before and Aftercare (child care) programs must also comply with the school district’s nutrition standards unless they are reimbursable under USDA school meals program, in which case they must comply with all applicable USDA standards.

#### D. Other Foods and Beverages Made Available to Students

- Student wellness will be a consideration for all foods offered, but not sold, to students on the school campus, including those foods provided through:

- a) Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas; and
  - b) Classroom snacks brought by parents. The school district will provide to parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.
2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice is allowed by a student’s individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.
  3. Fundraising. The school district will make available to parents and teachers a list of suggested healthy fundraising ideas.

E. Food and Beverage Marketing in Schools

1. School-based marketing will be consistent with nutrition education and health promotion.
2. Schools will restrict food and beverages marketing to the promotion of only those foods and beverages that meet the Smart Snacks nutrition standards.

¶¶

~~a) Non-food fundraising will be encouraged by the district. Foods sold in fundraising during the school day must meet the nutrition standards and frequency standards as set forth by the USDA “Smart Snacks in Schools Regulation”, (Exhibit I).~~ ¶¶

¶¶

~~b) integrated in to K-12 curriculum delivered by licensed elementary (K-5) or Health Educator (7-12);~~ ¶¶

¶¶

~~c) enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste-testing, and field trips.~~

¶¶

~~3. The school district will ensure consistent messages are provided throughout the school, classroom and cafeteria through promotion of healthy foods and beverages by:~~ ¶¶

¶¶

~~a) Utilizing marketing strategies to promote fruits, vegetables, whole grains, lean proteins, water and low-fat dairy.~~ ¶¶

¶¶

- ~~b) Utilizing marketing strategies to promote fruits, vegetables, whole grains, lean proteins, water and low-fat dairy.¶¶~~
- ~~c) Educating parents through dissemination of healthy snack and celebration food and beverage lists, guidance on packing healthy lunches and other nutrition education topics throughout the school year. All classroom celebration foods should meet Hastings Healthy Food Guidelines (Exhibit 1). The exception to this section is Valentine's Day and Halloween.¶¶~~
- ~~d) Encouraging teacher modeling of healthy eating behaviors.¶¶~~
- ~~e) Prohibiting the withholding of foods or beverages as punishment.¶¶~~

~~F. Physical Activity and Physical Education¶¶~~

~~Students need opportunities for physical activity in various school settings (PE classes, recess and classroom) to foster lifelong, regular physical activity, maintain a healthy weight, develop an understanding of teamwork, and achieve academic success. As such, the school district will ensure:¶¶~~

- ~~1. All students in each grade, K-12, have the opportunity to receive weekly, standards-based physical education taught by a licensed instructor.¶¶~~
- ~~2. All physical education classes include an emphasis on moderate to vigorous physical activities in all or most lessons.¶¶~~
- ~~3. Physical education staff is provided with adequate professional development.¶¶~~
- ~~4. Classroom teachers provide short physical activity breaks between classes, as appropriate.¶¶~~
- ~~5. All elementary school students have a minimum 20 minutes of daily quality recess with adequate space, structure and equipment to encourage active play.¶¶~~
- ~~6. Parents and guardians receive information on school-based physical activity opportunities, how to integrate physical activity into a child's daily life at home, as well as the use of school facilities outside of school hours for physical activity programs offered by community-based organizations.¶¶~~
- ~~7. Physical activity or recess shall not be withheld regularly or used as~~

~~punishment, unless the safety of students is in question.~~

## V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT

### A. Wellness Coordinator

1. The superintendent will designate a school district official to oversee the school district's wellness-related activities (Wellness Coordinator). The Wellness Coordinator will ensure that each school implements the policy.
2. The principal of each school, or a designated school official, will ensure compliance within the school and will report to the Wellness Coordinator regarding compliance matters upon request.

### B. Public Involvement

1. The Wellness Coordinator will permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the wellness policy.
2. The Wellness Coordinator will hold meetings, from time to time, for the purpose of discussing the development, implementation, and periodic review and update of the wellness policy. All meeting dates and times will be posted on the school district's website and will be open to the public.

## VI. POLICY IMPLEMENTATION AND MONITORING

### A. Implementation and Publication ~~The wellness policy will be implemented throughout the school district.~~

1. After approval by the school board, the wellness policy will be implemented throughout the school district.
2. The school district will post this wellness policy on its website, to the extent it maintains a website.

### B. Annual Reporting

The Wellness Coordinator will annually inform the public about the content and implementation of the wellness policy and make the policy and any updates to the policy available to the public.

The District will maintain a Smart Choices/Wellness Committee to support District policy regarding nutrition, healthy eating, physical activity, and healthy lifestyles and serve as a resource to school sites for school wellness policy implementation.

C. Triennial Assessment ~~The Wellness Committee will be composed of representatives from each school, staff, parents, students, school administrators and the public.~~

1. At least once every three years, the school district will evaluate compliance with the wellness policy to assess the implementation of the policy and create a report that includes the following information:
  - a) the extent to which schools under the jurisdiction of the school district are in compliance with the wellness policy;
  - b) the extent to which the school district's wellness policy compares to model local wellness policies; and
  - c) a description of the progress made in attaining the goals of the school district's wellness policy.
2. The Wellness Coordinator will be responsible for conducting the triennial assessment.
3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.

D. Recordkeeping

The school district will retain records to document compliance with the requirements of the wellness policy. The records to be retained include, but are not limited to:

1. The school district's written wellness policy.
2. Documentation demonstrating compliance with community involvement requirements, including requirements to make the local school wellness policy and triennial assessments available to the public.
3. Documentation of the triennial assessment of the local school wellness policy for each school under the school district's jurisdiction efforts to review and update the wellness policy (including an indication of who is involved in the update and methods the school district uses to make stakeholders aware of their ability to participate on the Wellness Committee).¶¶

~~E. The Wellness Committee will establish a plan to monitor and measure progress toward meeting District Wellness policy objectives and the Chair will provide an annual report on such progress to the school board. The report will be posted on the District Website.¶¶~~

¶¶

~~F. The Superintendent or designee will ensure compliance with the wellness policy.~~

*Legal References:*     *Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website)*  
                              *42 U.S.C. § 1751 et seq. (Healthy and Hunger-Free Kids Act) ~~Richard B. Russell National School Lunch Act~~*  
                              *42 U.S.C. § 1758b (Local School Wellness Policy)*  
                              *42 U.S.C. § 1771 et seq. (Child Nutrition Act of 1966)*  
                              ~~*P.L. 108-265 (2004) § 204 (Local Wellness Policy)*~~  
                              *7 U.S.C. § 5341 (Establishment of Dietary Guidelines)*  
                              *7 C.F.R. § 210.10 (School Lunch Program Regulations)*  
                              *7 C.F.R. § 220.8 (School Breakfast Program Regulations)*

*Local References:*    *Minnesota Department of Education, [www.education.state.mn.us](http://www.education.state.mn.us)*  
                              *Minnesota Department of Health, [www.health.state.mn.us](http://www.health.state.mn.us)*  
                              *County Health Departments*  
                              *Action for Healthy Kids Minnesota, [www.actionforhealthykids.org](http://www.actionforhealthykids.org)*  
                              *United States Department of Agriculture, [www.fns.usda.gov](http://www.fns.usda.gov)*

*Reviewed:*        *11.15.2024*  
*Revised:*         *04.17.2015*  
*Adopted:*         *05.2006*



## 530 IMMUNIZATION REQUIREMENTS

### I. PURPOSE

The purpose of this policy is to require that all students receive the proper immunizations as mandated by law to ensure the health and safety of all students.

### II. GENERAL STATEMENT OF POLICY

All students are required to provide proof of immunization, or appropriate documentation exempting the student from such immunization, and such other data necessary to ensure that the student is free from ~~vaccine preventable~~ communicable diseases, as a condition of enrollment.

### III. STUDENT IMMUNIZATION REQUIREMENTS

- A. No student may be enrolled or remain enrolled, on a full-time, part-time, or shared-time basis, in any elementary or secondary school within the school district until the student or the student's parent or guardian has submitted to the designated school district administrator the required proof of immunization. Prior to the student's first date of attendance, the student or the student's parent or guardian shall provide to the designated school district administrator one of the following statements:
1. a statement from a physician, advanced practice registered nurse, physician assistant, or a public clinic which provides immunizations (hereinafter "medical statement"), affirming that the student received the immunizations required by law, consistent with medically acceptable standards; or
  2. a medical statement affirming that the student received the primary schedule of immunizations required by law and has commenced a schedule of the remaining required immunizations, indicating the month and year each immunization was administered, consistent with medically acceptable standards.
- B. The statement of a parent or guardian of a student or an emancipated student may be substituted for the medical statement. If such a statement is substituted, this statement must indicate the month and year each immunization was administered. Upon request, the designated school district administrator will provide information to the parent or guardian of a student or an emancipated student of the dosages required for each vaccine according to the age of the student.
- C. The parent or guardian of persons receiving instruction in a home school shall submit

one of the statements set forth in Section III.A. or III.B., above, or statement of immunization set forth in Section IV., below, to the superintendent/designee of the school district by October 1 of the first year of their home schooling in Minnesota and the grade 7 year.

- D. When there is evidence of the presence of a communicable disease, or when required by any state or federal agency and/or state or federal law, students and/or their parents or guardians may be required to submit such other health care data as is necessary to ensure that the student has received any necessary immunizations and/or is free of any vaccine preventable communicable diseases. No student may be enrolled or remain enrolled in any elementary or secondary school within the school district until the student or the student's parent or guardian has submitted the required data.
- E. The school district may allow a student transferring into a school a maximum of 30 days to submit a statement specified in Section III.A. or III.B., above, or Section IV., below. Students who do not provide the appropriate proof of immunization or the required documentation related to an applicable exemption of the student from the required immunization within the specified time frames shall be excluded from school until such time as the appropriate proof of immunizations or exemption documentation has been provided.
- F. If a person who is not a Minnesota resident enrolls in a school district online learning course or program that delivers instruction to the person only by computer and does not provide any teacher or instructor contact time or require classroom attendance, the person is not subject to the immunization, statement, and other requirements of this policy.

#### **IV. EXEMPTIONS FROM IMMUNIZATION REQUIREMENTS**

Students will be exempt from the foregoing immunization requirements under the following circumstances:

- A. The parent or guardian of a minor student or an emancipated student submits a signed medical statement affirming that the immunization of the student is contraindicated for medical reasons or that laboratory confirmation of the presence of adequate immunity exists; or
- B. The parent or guardian of a minor student or an emancipated student submits his or her notarized statement stating the student has not been immunized because of the conscientiously held beliefs of the parent, guardian or student.
- C. The district and staff will respect the rights of parents and students to make

immunization decisions for themselves

**V. NOTICE OF IMMUNIZATION REQUIREMENTS**

- A. The school district will develop and implement a procedure to:
  - 1. notify parents and students of the immunization and exemption requirements by use of a form approved by the Department of Health (please see Hastings Public Schools Enrollment Packet);
  - 2. notify parents and students of the consequence for failure to provide required documentation regarding immunizations;
  - 3. review student health records to determine whether the required information has been provided; and
  - 4. make reasonable arrangements to send a student home when the immunization requirements have not been met and advise the student and/or the student's parent or guardian of the conditions for re-enrollment.
- B. The notice provided shall contain written information describing the exemptions from immunization as permitted by law. The notice shall be in a font size at least equal to the font size and style as the immunization requirements and on the same page as the immunization requirements.

**VI. IMMUNIZATION RECORDS**

- A. The school district will maintain a file containing the immunization records for each student in attendance at the school district for at least five years after the student attains the age of majority.
- B. Upon request, the school district may exchange immunization data with persons or agencies providing services on behalf of the student. Immunization data is private student data and disclosure of such data shall be governed by Policy 515 Protection and Privacy of Pupil Records.
- C. The designated school district administrator will assist a student and/or the student's parent or guardian in the transfer of the student's immunization file to the student's new school within 30 days of the student's transfer.
- D. Upon request of a public or private post-secondary educational institution, the designated school district administrator will assist in the transfer of the student's immunization file to the post-secondary educational institution.

## VII. OTHER

Within 60 days of the commencement of each new school term, the school district will forward a report to the Commissioner of the Department of Education stating the number of students attending each school in the school district, including the number of students receiving instruction in a home school, the number of students who have not been immunized, and the number of students who received an exemption. The school district also will forward a copy of all exemption statements received by the school district to the Commissioner of the Department of Health.

**Legal References:** *Minn. Stat. § 13.32 (Educational Data)*  
*Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)*  
*Minn. Stat. § 121A.17 (School Board Responsibilities)*  
*Minn. Stat. § 144.29 (Health Records; Children of School Age)*  
*Minn. Stat. § 144.3351 (Immunization Data)*  
*Minn. Stat. § 144.441 (Tuberculosis Screening in Schools)*  
*Minn. Stat. § 144.442 (Testing in Schools)*  
*Minn. Rules Parts 4604.0100-4604.1020 (Immunization)*  
*McCarthy v. Ozark Sch. Dist., 359 F.3d 1029 (8<sup>th</sup> Cir. 2004)*  
*Op. Atty. Gen. 169-W (July 23, 1980)*  
*Op. Atty. Gen. 169-W (Jan. 17, 1968)*

**Cross References:** *ISD 200 Policy 515 (Protection and Privacy of Pupil Records)*

*Policy Reviewed:* ~~08.11.2022~~ 10.04.2024  
*Policy Adopted:* 11.15.2006  
*Policy Revised:* 09.28.2022



## 516 STUDENT MEDICATION AND TELEHEALTH

### I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering medications to students at school, and to provide guidance regarding access to space for mental health care through telehealth. ~~The purpose of this policy is to set forth the provisions that must be followed when administering medications to students. Additionally, the purpose of this policy is to provide guidance for telehealth appointments.~~

### II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication or telehealth during the school day. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

~~The Hastings school district acknowledges that some students may require medication, or telehealth during the school day. Medications that can be administered to the student appropriately before or after school will be the responsibility of the parent(s) or guardian. Medications must be Federal Drug Administration (FDA) approved, no dietary or herbal supplements will be administered. School Nursing staff or RN delegated school personnel will administer medications in accordance with law and school district procedures.~~

### III. DRUG AND MEDICATION REQUIREMENTS

#### A. Administration of Drugs and Medicine ~~CONSENT TO GIVE MEDICATIONS~~

1. The administration of medication or drugs at school requires a completed signed request from the student's parent/guardian. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.
2. Drugs and medicine subject to Minnesota Statutes, 121A.22 must be administered, to the extent possible, according to school board procedures that must be developed in consultation with:
  - a. with a licensed nurse, in a district that employs a licensed nurse under Minnesota Statutes, section 148.171;
  - b. with a licensed school nurse, in a district that employs a licensed school nurse licensed under Minnesota Rules, part 8710.6100;
  - c. with a public or private health-related organization, in a district that contracts

with a public or private health or health-related organization, according to Minnesota Statutes, 121A.21;

- d. with the appropriate party, in a district that has an arrangement approved by the Commissioner of the Minnesota Department of Education, according to Minnesota Statutes, 121A.21;
- e. Medications must be Federal Drug Administration (FDA) approved; no dietary or herbal supplements will be administered;
- f. An Administering Medications Form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs; and
- g. The school nurse, or other designated person, shall be responsible for the filing of the Administering Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.

### 3. Exclusion

The provisions on administration of drugs and medicine above do not apply to drugs or medicine that are:

~~purchased without a prescription;~~

~~used by a pupil who is 18 years old or older;~~

- a. used in connection with services for which a minor may give effective consent;
- b. used in situations in which, in the judgment of the school personnel, including a licensed nurse, who are present or available, the risk to the pupil's life or health is of such a nature that drugs or medicine should be given without delay;
- c. used off the school grounds;
- d. used in connection with athletics or extracurricular activities;
- e. used in connection with activities that occur before or after the regular school day;
- f. provided or administered by a public health agency to prevent or control an illness or a disease outbreak as provided under Minnesota law;
- g. prescription asthma or reactive airway disease medications can be

self-administered by a student with an asthma inhaler if:

1. the school district has received a written authorization each school year from the pupil's parent/guardian permitting the student to self-administer the medication;
2. the inhaler is properly labeled for that student; and
3. the parent/guardian has not requested school personnel to administer the medication to the student.

In a school that does not have a school nurse or school nursing services, the student's parent/guardian must submit written verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers.

- h. For the purposes of Minnesota Statutes, 121A.22, special health treatments and health functions, such as catheterization, tracheostomy suctioning, and gastrostomy feedings, do not constitute administration of drugs or medicine.
- i. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy.

~~Prescription medication can only be administered according to the written order of a licensed prescriber (MS 151.01 subd 23) and written authorization of a parent or guardian. Over-the-counter medication needs written authorization of a parent or guardian. If more than 10 doses of an over-the-counter medication are required in a school year, a licensed prescriber's signature is necessary in addition to parent signature.¶¶~~

~~Appropriate written authorization must be completed each school year and/or when a change in the prescription or requirements for administration occurs.¶¶~~

~~The school must be notified immediately by the parent of any changes in the student's medication. A new container with the new pharmacy/physician instructions shall be required within two days of the change.~~

B. Prescription Medication ~~MEDICATION CONTAINERS~~

1. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes, section 152.22, subdivision 6.
2. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law and must be administered in a manner consistent with the instructions on the label.
3. The school nurse may request to receive further information about the prescription, if needed, prior to administration of the substance.
4. Prescription medications are not to be carried by the student, but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Paragraph III.A.3(i) above), and medications administered as noted in a written agreement between the school district and the parent/guardian or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).
5. The school must be notified immediately by the parent/guardian or student 18 years old or older in writing of any change in the student's prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.
6. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.
7. If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent/guardian must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent/guardian is required to retrieve the drug or controlled substance when requested by the school.

~~Prescription medications must be brought to school in an original pharmacy labeled container that includes the student's name, medication name, dosage, route of administration, and time(s) to be given. (Parent should ask the pharmacist to divide the prescription into two bottles, one for school and one for home). Nonprescription medication must come to school in the original container.~~

C. Nonprescription Medication ~~STORAGE AND TRANSPORTATION OF MEDICATION~~

1. Nonprescription medications that need to be given more than 10 times within a school year require written authorization by a licensed prescriber in addition to parent/guardian signature.
2. Nonprescription medication must come to school in the original container, non expired.
3. A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent/guardian permitting the student to self-administer the medication. The parent/guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients..

~~All medications are to be stored in locked cabinets in the health office unless noted in a written agreement between school district, parent, and physician, i.e. Action Plans or Individual Health Plans (IHP).~~

~~Controlled substances must always be kept in a locked cabinet in the health office and shall not be self administered.~~

D. Possession and Use of Epinephrine Auto-Injectors ~~DOCUMENTATION OF MEDICATION~~

At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent/guardian, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors that enables the student to:

1. possess epinephrine auto-injectors; or
2. If the parent/guardian and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine auto-injectors in close proximity to the student at all times during the instructional day.

For the purposes of this policy, "instructional day" is defined as eight hours for each

student contact day.

The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors when required, consistent with state law. This health plan may be included in a student's Section 504 plan.

Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel, including a licensed nurse, to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with Minnesota Statutes, section 121A.2207 is not the practice of medicine.

Effective July 1, 2024, registered nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol as authorized under Minnesota Statutes, section 148.235, subdivision 8. Notwithstanding any limitation in Minnesota Statutes, sections 148.171 to 148.285, licensed practical nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol that does not reference a specific patient and that specifies the circumstances under which the epinephrine auto-injector is to be administered, when caring for a patient whose condition falls within the protocol.

A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.

E. Sunscreen

A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a prescription, physician's note, or other documentation from a licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.

F. Procedure regarding unclaimed drugs or medications

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this policy, the school district shall make a reasonable attempt to return the unused prescription

drug or medication to the student's parent/guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion of the school district.

2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes, section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.
3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

~~A record of the administration of the medication at school shall be kept. School Nursing staff or designated person shall be responsible for the filing of the permission forms in the health folder portion of the student record.¶¶~~

~~Whenever a controlled substance is brought to school, the amount of the medication will be counted and documented in the student's health record by School Nursing staff.¶¶~~

#### NARCAN

~~The District will obtain and possess Narcan (naloxone) to be maintained and administered by trained school staff to a student or other individual if it is determined in good faith that person is experiencing an opioid overdose.¶¶~~

4. ~~Minnesota Statute (604A.04) "Good Samaritan Overdose Protection" allows for "A person who is not a healthcare professional who acts in good faith in administering an opiate antagonist to another person whom the person believes in good faith to be suffering an opioid overdose is immune from criminal prosecution for the act and is not liable for any civil damages for acts or omissions resulting from the act."¶¶~~
5. ~~In accordance with this statute, the individual who is seeking assistance and the~~

~~individual who is experiencing an overdose have a limited immunity from prosecution.¶¶~~

- ~~6. The District will obtain a standing order for Narcan (naloxone) by a licensed medical prescriber and update as needed.¶¶~~
- ~~7. Stock Narcan (naloxone) will be clearly labeled and stored in a secured location that is accessible by trained staff.¶¶~~
- ~~8. Health Services and School Administration will identify appropriate staff to be trained annually at each school site.¶¶~~

#### ~~G. EPINEPHRINE¶¶~~

~~The District will obtain and possess Epinephrine to be maintained and administered by trained school staff to a student or other individual if it is determined in good faith that person is experiencing an anaphylactic reaction. ¶¶~~

- ~~1. Minnesota Statute (604A.01) “Good Samaritan Law” allows a person at the scene of an emergency who knows that another person is exposed to or has suffered grave physical harm shall, to the extent that the person can do so without danger or peril to self or others, give reasonable assistance to the exposed person. Reasonable assistance may include obtaining or attempting to obtain aid from law enforcement or medical personnel. ¶¶~~
- ~~2. The individual who is seeking assistance and the individual who is experiencing an anaphylactic reaction have a limited immunity from prosecution.¶¶~~
- ~~3. The District will obtain a standing order for Epinephrine by a licensed medical prescriber and update as needed.¶¶~~
- ~~4. Stock Epinephrine will be clearly labeled and stored in a secured location that is accessible by trained staff.¶¶~~
- ~~5. Health Services and School Administration will identify appropriate staff to be trained annually at each school site.¶¶~~

#### ~~SPECIFIC EXCEPTIONS¶¶~~

- ~~H. Special health treatments such as catheterization, tracheotomy suctioning, and gastrostomy feeding do not constitute administration of drugs and medicine.¶¶~~
- ~~I. Drugs or medicine provided by a public health agency to prevent or control an illness or disease outbreak are not governed by this policy.¶¶~~

~~J. Medications that are used in connection with activities that occur before or after the regular school day (including athletics or extracurricular activities) are not governed by this policy.¶¶~~

#### ~~K. SELF-CARRY INHALER¶¶~~

~~Drugs or medicines that are prescription asthma or reactive airway disease medications can be self-administered by a student with an inhaler if:¶¶~~

- ~~1. the school district has received a written authorization from a licensed prescriber and parent permitting the student to self-administer the medication;¶¶~~
- ~~2. the inhaler is properly labeled for that student; and¶¶~~
- ~~3. the parent has not requested school personnel to administer the medication to the student. The parent must submit written authorization for the student to self-administer the medication each school year. The parent must submit written verification from the licensed prescriber which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.¶¶~~

~~School Nursing staff must assess the student's knowledge and skills to safely possess and use an inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of inhalers.¶¶~~

~~If the parent, licensed prescriber or School Nursing staff determine the student is unable to possess the inhaler, the student will have immediate access to the inhaler which will be kept in the health office.¶¶~~

~~Each school year the parent, School Nursing staff, and the licensed prescriber must develop and implement an individualized written health plan for a student who is prescribed inhalers for use during the school day. The plan must designate the School Nursing staff or RN delegated school personnel responsible for implementing the student's health plan, including recognizing asthma exacerbation and administering inhalers when required, consistent with state law.¶¶~~

#### ~~L. SELF-CARRY NON-PRESCRIPTION MEDICATION¶¶~~

~~Prescription medications are not to be carried by the student. A secondary student may possess and use nonprescription pain relief medication in a manner consistent with the labeling, if the school district has received written authorization from the student's parent permitting the student to self-administer the medication. The parent must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain~~

~~relievers. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients.¶¶~~

#### ~~M. SELF CARRY NON-SYRINGE INJECTORS OF EPINEPHRINE¶¶~~

~~Non-syringe injectors of epinephrine that are prescribed for anaphylactic reactions can be self-administered or carried by a student if:¶¶~~

- ~~1. the school district has received a written authorization from a licensed prescriber and the parent permitting the student to self-administer/carry the medication;¶¶~~
- ~~2. the non-syringe injector of epinephrine is properly labeled for that student; and¶¶~~
- ~~3. the parent has not requested school personnel to administer the medication to the student.¶¶~~

~~The parent must submit written authorization for the student to self-administer/carry the medication each school year. The parent must submit written verification from the licensed prescriber which documents that an assessment of the student's knowledge and skills to safely possess and use a non-syringe injector of epinephrine in a school setting has been completed.¶¶~~

~~School Nursing staff must assess the student's knowledge and skills to safely possess and use a non-syringe injector of epinephrine in a school setting and enter into the student's school health record a plan to implement safe possession and use of non-syringe injectors of epinephrine.¶¶~~

~~If the parent, licensed prescriber or School Nursing staff determine the student is unable to possess the epinephrine, the student will have immediate access to non-syringe injectors of epinephrine which will be kept in the health office.¶¶~~

~~Each school year the parent, School Nursing staff, and the licensed prescriber must develop and implement an individualized written health plan for a student who is prescribed non-syringe injectors of epinephrine. The plan must designate the School Nursing staff and/or RN delegated school personnel responsible for implementing the student's health plan, including recognizing anaphylaxis and administering non-syringe injectors of epinephrine when required, consistent with state law.¶¶~~

~~The school district reserves the right to not administer any medication that is not recommended or whose dosage exceeds recommended levels as noted in designated drug reference resource.~~

#### **IV. ACCESS TO SPACE FOR MENTAL HEALTH CARE THROUGH TELEHEALTH**

- A. Beginning October 1, 2024, to the extent space is available, the school district must provide an enrolled secondary school student with access during regular school hours, and to the extent staff is available, before or after the school day on days when students receive instruction at school, to space at the school site that a student may use to receive mental health care through telehealth from a student's licensed mental health provider. A secondary school must develop a plan with procedures to receive requests for access to the space.
- B. The space must provide a student privacy to receive mental health care.
- C. A student may use a school-issued device to receive mental health care through telehealth if such use is consistent with the district or school policy governing acceptable use of the school-issued device.
- D. A school may require a student requesting access to space under this section to submit to the school a signed and dated consent from the student's parent/guardian, or from the student if the student is age 16 or older, authorizing the student's licensed mental health provider to release information from the student's health record that is requested by the school to confirm the student is currently receiving mental health care from the provider. Such a consent is valid for the school year in which it is submitted.

**Legal References:**

- Minn. Stat. § 13.32 (Educational Data)*
- Minn. Stat. § 121A.21 (School Health Services)*
- Minn. Stat. § 121A.216 (Access to Space for Mental Health Care through Telehealth)*
- Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)*
- Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Auto-Injectors; Model Policy)*
- Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Auto-Injectors)*
- Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)*
- Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)*
- Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)*
- Minn. Stat. § 148.171 (Definitions; Title)*
- Minn. Stat. § 151.212 (Label of Prescription Drug Containers)*
- Minn. Stat. § 152.01 (Definitions)*
- Minn. Stat. § 152.22 (Definitions)*
- Minn. Stat. § 152.23 (Limitations)*
- Minn. Rule 8710.6100 (School Nurse)*
- 20 U.S.C. § 1400 et seq. (Individuals with Disabilities Education Act)*
- 29 U.S.C. § 794 et seq. (Rehabilitation Act of 1973, § 504)*

**Cross References:**     *ISD 200 Policy 418 (Drug-Free Workplace/Drug-Free School)*

~~*ISD 200 Policy 603 (Curriculum Development)*~~¶

~~*ISD 200 Policy 604 (Instructional Curriculum)*~~¶

~~*ISD 200 Policy 605 (Alternative Programs)*~~¶

~~*ISD 200 Policy 707 (Transportation of Public School Students)*~~¶

*Policy Reviewed:*         11.15.2024

*Policy Adopted :*         11.20.2024

*Policy Revised :*         07.01.2024

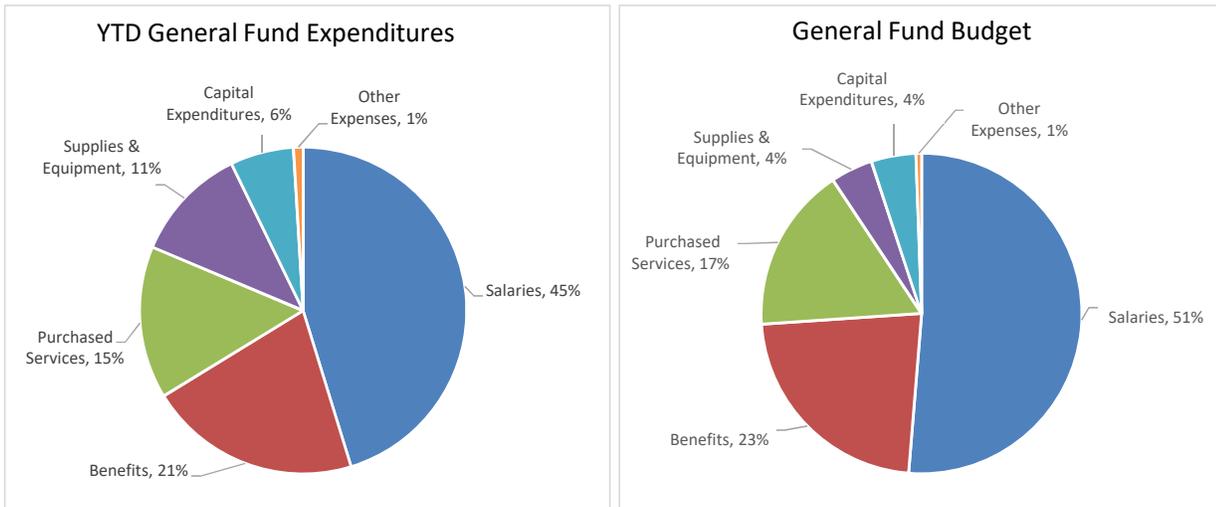
**HASTINGS ISD #200 BOARD REPORT FOR THE MONTH ENDING: October 2024**

**EXPENDITURE TOTALS**

	<b>FY 2025 Budget (ADP)</b>	<b>**Monthly Expenditures</b>	<b>Year-to-Date Expenditures</b>	<b>Remaining Balance</b>	<b>% Spent</b>
General Fund (01)					
100 Salaries	35,006,117	2,921,561	6,504,887	28,501,230	19%
200 Benefits	15,457,400	1,415,157	3,017,376	12,440,024	20%
300 Purchased Services	11,429,448	910,569	2,171,206	9,258,242	19%
400 Supplies & Equipment	2,903,938	229,185	1,644,650	1,259,288	57%
500 Capital Expenditures	3,076,223	77,907	902,067	2,174,156	29%
800 Other Expenses	377,153	20,269	134,992	242,162	36%
	<b>68,250,279</b>	<b>5,574,648</b>	<b>14,375,179</b>	<b>53,875,101</b>	<b>21%</b>
Food Service Fund (02)	3,391,156	516,242	904,995	2,486,161	<b>27%</b>
Community Service Fund (04)	2,942,700	243,712	901,293	2,041,407	<b>31%</b>
Building Construction Fund (06)	2,250,000	321,634	1,570,188	679,812	<b>70%</b>
Debt Service Fund (07)	20,619,675	0	177,063	20,442,613	<b>1%</b>
Student Activities Fund (10)	250,000	6,768	63,505	186,495	<b>25%</b>
Deferred Accounts- Donations/Misc Fund (11)	640,619	67,403	156,188	484,431	<b>24%</b>
Scholarships Fund (12)	120,000	0	1,000	119,000	<b>1%</b>
<b>Totals</b>	<b>\$98,464,429</b>	<b>\$6,730,407</b>	<b>\$18,149,409</b>	<b>\$80,315,020</b>	

\*\* Monthly expenditures include payroll, finance and encumbrances.

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



**PAYROLL DISBURSEMENTS**

Checks & Direct Deposits	10/1/2024	10/31/2024	2,059,188	Pay dates 10/4 and 10/18 Bd. Share \$356,303
Liability Checks & Wires	10/1/2024	10/31/2024	1,461,097	
<b>Total</b>			<b>\$3,520,284</b>	

**FINANCE DISBURSEMENTS**

Checks & Wires	10/1/2024	10/31/2024	1,714,809
<b>Total</b>			<b>\$1,714,809</b>

**SELF-FUNDED INSURANCE**

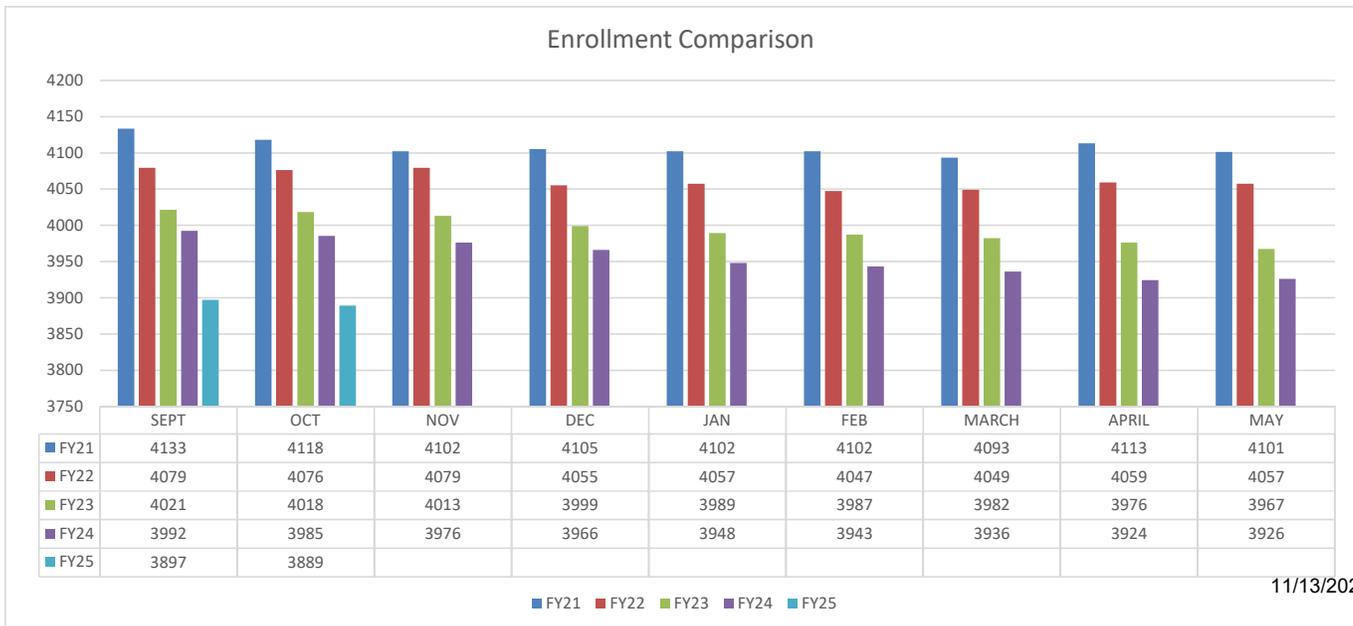
	<b>Revenue YTD</b>	<b>Expenses YTD</b>	<b>YTD Balance</b>
Dental	243,420	244,910	(\$1,491)
Health	3,127,959	2,890,412	\$237,547

**ELECTRONIC FUND TRANSFERS**

<u>Date</u>	<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Description</u>
10/1/2024	MSDLAF General	MSDLAF AP	186,748.39	Accounts Payable
10/1/2024	MSDLAF General	MSDLAF Payroll	4,961.90	Payroll
10/2/2024	MSDLAF General	MSDLAF Flex	25,000.00	Exchange
10/3/2024	MSDLAF General	MSDLAF Health Self Funded	32,668.08	Health Insurance
10/3/2024	MSDLAF General	MSDLAF Health Self Funded	702,371.27	Health Insurance
10/3/2024	MSDLAF General	MSDLAF Dental Self Funded	60,938.94	Dental Insurance
10/4/2024	MSDLAF General	MSDLAF Flex	20,996.08	Payroll
10/4/2024	MSDLAF General	MSDLAF AP	51,616.59	Accounts Payable
10/4/2024	MSDLAF General	MSDLAF Payroll	1,769,882.24	Payroll
10/7/2024	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/7/2024	MSDLAF General	MSDLAF AP	18,300.96	Accounts Payable
10/9/2024	MSDLAF General	MSDLAF Payroll	22,570.88	Payroll
10/10/2024	MSDLAF General	Vermillion Bank	2,696.54	Local Receipts
10/11/2024	MSDLAF General	MSDLAF AP	21,716.36	Accounts Payable
10/15/2024	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/15/2024	MSDLAF General	MSDLAF AP	572,023.56	Accounts Payable
10/16/2024	MSDLAF GeneralMAX	MSDLAF General	1,000,000.00	Exchange
10/17/2024	MSDLAF General	MSDLAF Health Self Funded	32,334.74	Health Insurance
10/17/2024	MSDLAF General	MSDLAF AP	11,294.87	Accounts Payable
10/18/2024	MSDLAF General	MSDLAF Flex	21,050.53	Payroll
10/18/2024	MSDLAF General	MSDLAF Payroll	1,700,991.11	Payroll
10/22/2024	MSDLAF Bond Proceeds	MSDLAF General	74,471.00	Accounts Payable
10/22/2024	MSDLAF General	MSDLAF Payroll	1,888.41	Payroll
10/25/2024	MSDLAF General	MSDLAF AP	329,505.40	Accounts Payable
10/28/2024	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/28/2024	MSDLAF General	MSDLAF Payroll	1,940.79	Payroll
10/30/2024	MSDLAF General	MSDLAF Scholarship	11,082.00	Local Receipts
10/31/2024	MSDLAF General	MSDLAF Payroll	5,295.96	Payroll
10/31/2024	MSDLAF General	MSDLAF GeneralMAX	7,000,000.00	Exchange
			<hr/>	
			\$13,807,346.60	

**ENROLLMENT**

<u>GRADE</u>	<u>COUNT</u>	<u>SCHOOL</u>	<u>COUNT</u>
K	257	HALC	32
1	255	High School	1309
2	283	Middle School	1184
3	280	Kennedy Elementary	461
4	289	Pinecrest Elementary	433
5	286	McAuliffe Elementary	470
6	295		3889
7	309		
8	294		
9	304		
10	337	Elementary	1364
11	358	Middle School	1184
12	342	High School/HALC	1341
	3889	<b>Total District</b>	<b>3889</b>



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, 2025  
Current Statement as of 10/31/2024

<b>Crs Code</b>	<b>Activity Account</b>	<b>Balance 7/1/2024</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Subtotal (Less Interest)</b>	<b>Interest Earned</b>	<b>Balance 10/31/2024</b>
601	Art Club	389.29	0.00	0.00	389.29	4.6091	393.90
608	AVID	3,537.27	0.00	0.00	3,537.27	41.8808	3,579.15
602	Band	12,069.74	8,119.47	0.00	20,189.21	209.4179	20,398.63
605	Basketball - Boys	3,375.11	0.00	1,296.72	2,078.39	28.1509	2,145.84
609	Choir Tour	1,713.20	0.00	0.00	1,713.20	20.2841	1,733.48
610	Cross Country Running	290.32	1,173.00	0.00	1,463.32	14.1206	1,477.44
613	Fellowship Christian Athletes (FCA)	2,478.49	3,048.00	1,438.96	4,087.53	43.7863	4,131.32
615	Gymnastics	4,376.24	0.00	0.00	4,376.24	51.8141	4,428.05
616	French Honor Society (FHS)	1,453.27	0.00	0.00	1,453.27	17.2065	1,470.48
622	Marching Band	36,853.69	35,190.30	49,077.72	22,966.27	336.7276	23,303.00
<b>675</b>	<b>INTEREST EARNED</b>	<b>0.00</b>	<b>2,251.52</b>	<b>0.00</b>	<b>2,251.52</b>	<b>-</b>	<b>0.00</b>
623	National Honor Society (NHS)	2,356.95	790.00	35.66	3,111.29	34.8087	3,146.10
625	Nordic Skiing	382.57	0.00	0.00	382.57	4.5296	387.10
626	Orchestra	278.74	0.00	0.00	278.74	3.3002	282.04
618	Peer Helpers	18.55	0.00	0.00	18.55	0.2196	18.77
632	Show Choir	36,140.07	2,982.00	1,973.80	37,148.27	435.0240	37,583.29
647	Spanish Club	6,498.83	72.80	427.08	6,144.55	73.9979	6,218.55
650	Student Council	57,778.41	2,889.00	5,880.00	54,787.41	655.1312	55,442.54
652	Tennis - Boys	3,733.32	0.00	487.50	3,245.82	39.2771	3,285.10
653	Tennis - Girls	918.97	1,489.35	167.97	2,240.35	23.0681	2,263.42
655	Thespians	565.57	0.00	0.00	565.57	6.6963	572.27
656	Track	14,031.40	0.00	1,555.00	12,476.40	151.9677	12,628.37
654	Ultimate Frisbee	25.23	101.19	0.00	126.42	1.4046	127.82
659	Wrestling	629.12	0.00	0.00	629.12	7.4487	636.57
665	Middle School Yearbook	14.01	0.00	0.00	14.01	0.1659	14.18
666	Middle School Student Council	4,821.46	0.00	1,164.21	3,657.25	46.4823	3,703.73
		<b>194,729.82</b>	<b>58,106.63</b>	<b>63,504.62</b>	<b>189,331.83</b>	<b>2,251.5200</b>	<b>189,331.83</b>

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

October 2024 Investment Reconciliation - %-104-%

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	18,000,000.00	0.00	5,000,000.00	13,000,000.00
SCHOLARSHIP FUND - 12	10,000.00	0.00	0.00	10,000.00
DENTAL SELF FUNDED - 20	486,000.00	0.00	0.00	486,000.00
HEALTH SELF FUNDED - 21	2,000,000.00	0.00	0.00	2,000,000.00
<b>TOTALS</b>	<b>20,496,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b><u>15,496,000.00</u></b>

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	13,000,000.00	0.00	13,000,000.00
Scholarship CD	10,000.00	0.00	10,000.00
Certificates of Deposit - MSDLAF - Dental	486,000.00	0.00	486,000.00
Term - MSDLAF - Health	2,000,000.00	0.00	2,000,000.00
<b>TREASURER'S BALANCE</b>	<b>15,496,000.00</b>	<b>0.00</b>	<b><u>15,496,000.00</u></b>

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

October 2024 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	19,085,462.92	7,151,732.80	(362,430.20)	25,874,765.52
FOOD SERVICE FUND - 02	651,169.62	325,661.53	(365,833.67)	610,997.48
COMMUNITY ED - 04	646,527.17	122,798.57	(239,368.66)	529,957.08
BUILDING CONSTRUCTION - 06	1,427,701.87	5,634.40	(321,633.79)	1,111,702.48
DEBT REDEMPTION - 07	20,052,679.42	45,586.21	0.00	20,098,265.63
STUDENT ACTIVITY FUND - 10	175,983.41	19,326.83	(6,778.41)	188,531.83
DEFERRED ACCOUNTS - 11	614,410.32	82,003.51	(30,453.38)	665,960.45
SCHOLARSHIP - 12	271,755.02	12,608.05	0.00	284,363.07
TRUST - 18	0.00	0.00	0.00	0.00
DENTAL SELF FUNDED - 20	844,504.89	3,299.50	(7,022.68)	840,781.71
HEALTH SELF FUNDED - 21	2,416,331.46	11,263.70	(149,423.72)	2,278,171.44
OPEB PERA/CE TRUST - 45	6,183,939.02	0.00	21,240.04	6,205,179.06
<b>TOTALS</b>	<b>52,370,465.12</b>	<b>7,779,915.10</b>	<b>(1,461,704.47)</b>	<b>58,688,675.75</b>

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	75,531.50	0.00	21,042.50	63.47	96,637.47
MSDLAF AP	390,994.15	(991,745.98)	0.00	0.00	(600,751.83)
MSDLAF Payroll	131,274.53	(31,278.21)	0.00	(2,994.50)	97,001.82
MSDLAF Scholarship	283,955.73	0.00	0.00	0.00	283,955.73
MSDLAF General	33,130,048.89	0.00	31,740.40	0.00	33,161,789.29
MSDLAF Flex	38,638.45	0.00	0.00	41.85	38,680.30
MSDLAF Dental Self Funded	793,561.01	0.00	0.00	(13,457.96)	780,103.05
MSDLAF Health Self Funded	1,471,855.86	0.00	0.00	0.00	1,471,855.86
MSDLAF Bond Proceeds	1,112,120.97	(418.49)	0.00	0.00	1,111,702.48
Vermillion Bank	185,318.04	(2,071.75)	0.00	0.00	183,246.29
MidAmerica - CE Trust	0.00	0.00	0.00	0.00	0.00
OPEB PERA/CE Trust Account	6,471,643.06	0.00	0.00	0.00	6,471,643.06
US Bank Escrow	15,592,812.23	0.00	0.00	0.00	15,592,812.23
<b>TREASURER'S BALANCE</b>	<b>59,677,754.42</b>	<b>(1,025,514.43)</b>	<b>52,782.90</b>	<b>(16,347.14)</b>	<b>58,688,675.75</b>

# 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	Pay/Void		Amount
											Void	Date	
MB	p504mb	108548		Wire	1	10229	MERCHANTS BANK FEES	C Corporation	No	Yes	No	10/14/2024	64.50
Bank Total:												\$64.50	
USAP	P50401	108465		Wire	1	9860	MINNESOTA STATE RETIREMENT SYST	Other	No	Yes	No	10/04/2024	11,799.63
USAP	p503a	108491		Wire	1	11387	AMAZON CAPITAL SERVICES, INC	C Corporation	No	No	No	10/04/2024	17,622.73
USAP	P50415	108549		Wire	1	10920	AFFINETY - MERCH BANK FEES (WIRE)	S Corporation	No	Yes	No	10/15/2024	3,955.79
USAP	P50415	108550		Wire	1	2976	SALES TAX (MN DEPT REVENUE)	Other	No	Yes	No	10/15/2024	2,091.00
USAP	P50415	108551		Wire	1	3167	MSDLAF BANK FEES	Other	No	Yes	No	10/15/2024	348.90
USAP	P50415	108552		Wire	1	9935	ELEYO FEES	S Corporation	No	Yes	No	10/15/2024	4,909.33
USAP	p503b	108699		Wire	1	9557	BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/24/2024	23,567.94
USAP	P50404	108703		Wire	1	11575	ARBITERSPORTS LLC - WIRE	LLC - Partnership	No	Yes	No	10/25/2024	20,000.00
USAP	P50430	108732		Wire	1	3167	MSDLAF BANK FEES	Other	No	Yes	No	10/31/2024	188.91
USAP	P50430	108733		Wire	1	9012	PITNEY BOWES POSTAGE BY PHONE	C Corporation	No	Yes	No	10/31/2024	3,000.00
USAP	P50104	107767	835436	Check	1	11983	R3 KELINDA GUSTAFSON		Yes	No	Yes	10/25/2024	(19.00)
USAP	P50401	108479	835988	Check	1	5098	ADVANCED SPORTSWEAR	S Corporation	Yes	No	No	10/04/2024	3,698.00
USAP	P50401	108485	835989	Check	1	8057	BFG SUPPLY CO	LLC - C Corp	Yes	No	No	10/04/2024	1,620.84
USAP	P50401	108483	835990	Check	1	7332	CENTURYLINK	C Corporation	Yes	No	No	10/04/2024	3,707.43
USAP	P50401	108470	835991	Check	1	1286	CUB FOODS	LLC - S Corp	Yes	No	No	10/04/2024	64.79
USAP	P50401	108488	835992	Check	1	8840	DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/04/2024	241.47
USAP	P50401	108471	835993	Check	1	1482	GRAINGER, W.W..	C Corporation	Yes	No	No	10/04/2024	3,184.04
USAP	P50401	108487	835994	Check	1	8758	GREEN, MICHAEL		Yes	No	No	10/04/2024	20.00
USAP	P50401	108481	835995	Check	1	6044	HOLM, JESSIE		Yes	No	No	10/04/2024	126.03
USAP	P50401	108484	835996	Check	1	7721	R3 INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/04/2024	390.60
USAP	P50401	108472	835997	Check	1	1679	R1 J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/04/2024	131.81
USAP	P50401	108473	835998	Check	1	1891	MASBO	C Corporation	Yes	No	No	10/04/2024	470.00
USAP	P50401	108474	835999	Check	1	1914	MCEA EXECUTIVE OFFICE	Other	Yes	No	No	10/04/2024	49.00
USAP	P50401	108475	836000	Check	1	1942	MENARDS	S Corporation	Yes	No	No	10/04/2024	188.41
USAP	P50401	108489	836001	Check	1	9188	MIKLA, KATIE		Yes	No	No	10/04/2024	22.85
USAP	P50401	108466	836002	Check	1	10500	R4 MRI SOFTWARE LLC	LLC - Partnership	Yes	No	No	10/04/2024	80.45
USAP	P50401	108480	836003	Check	1	5528	MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	No	No	10/04/2024	550.05
USAP	P50401	108476	836004	Check	1	2094	NINE EAGLES PROMOTIONS	S Corporation	Yes	No	No	10/04/2024	375.00
USAP	P50401	108478	836005	Check	1	2819	REPUBLIC SERVICES #923	C Corporation	Yes	No	No	10/04/2024	13,050.90
USAP	P50401	108469	836006	Check	1	11587	SAFEWAY DRIVING SCHOOL	C Corporation	Yes	No	No	10/04/2024	5,760.00
USAP	P50401	108486	836007	Check	1	8228	R1 SCHOOL DATEBOOKS INC	S Corporation	Yes	No	No	10/04/2024	4,134.48
USAP	P50401	108482	836008	Check	1	6888	SOUTH ST PAUL HIGH SCHOOL	Other	Yes	No	No	10/04/2024	200.00
USAP	P50401	108477	836009	Check	1	2559	TRIO SUPPLY	C Corporation	Yes	No	No	10/04/2024	1,050.81
USAP	P50401	108468	836010	Check	1	11525	TWO RIVERS HIGH SCHOOL	Other	Yes	No	No	10/04/2024	150.00
USAP	P50401	108467	836011	Check	1	11257	WAREHAM, PETE	Ind/Sole Proprietor	Yes	No	No	10/04/2024	550.00
USAP	P50402	108522	836012	Check	1	11213	ANDERSON, ERIN		Yes	No	No	10/11/2024	53.06

# 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		Amount
												Date		
USAP	P50402	108530	836013	Check	1	11998	CHERRY, ALYSSA		Yes	No	No	10/11/2024		80.94
USAP	P50402	108523	836014	Check	1	11236	CHORDS AND BOARDS LLC	LLC - S Corp	Yes	No	No	10/11/2024		585.00
USAP	P50402	108535	836015	Check	1	1235	CITY OF HASTINGS	Other	Yes	No	No	10/11/2024		4,528.15
USAP	P50402	108543	836016	Check	1	6745	CULLIGAN OF STILLWATER	S Corporation	Yes	No	No	10/11/2024		447.55
USAP	P50402	108532	836017	Check	1	12015	FOND DU LAC TRIBAL AND COMMUNIT	Other	Yes	No	No	10/11/2024		40.00
USAP	P50402	108547	836018	Check	1	9880	GUSTAFSON, JILL		Yes	No	No	10/11/2024		83.75
USAP	P50402	108536	836019	Check	1	1508	HANSON, ANNETTE		Yes	No	No	10/11/2024		101.25
USAP	P50402	108541	836020	Check	1	4980	HANSON, TRENT		Yes	No	No	10/11/2024		396.57
USAP	P50402	108534	836021	Check	1	12022	HAUER, CHRISTINA		Yes	No	No	10/11/2024		16.55
USAP	P50402	108544	836022	Check	1	7721	R3 INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/11/2024		965.45
USAP	P50402	108527	836023	Check	1	11982	R2 JENNIFER HALE		Yes	No	No	10/11/2024		116.00
USAP	P50402	108542	836024	Check	1	5828	JIM CARLSON LEASING CO.	C Corporation	Yes	No	No	10/11/2024		710.00
USAP	P50402	108525	836025	Check	1	11726	JOHNSON, STEFANIE		Yes	No	No	10/11/2024		18.49
USAP	P50402	108524	836026	Check	1	11295	MAJESKI PLUMBING INC	S Corporation	Yes	No	No	10/11/2024		279.94
USAP	P50402	108528	836027	Check	1	11983	R13 MARY BROWN		Yes	No	No	10/11/2024		70.00
USAP	P50402	108537	836028	Check	1	1982	MINNESOTA DEPT. OF HEALTH	Other	Yes	No	No	10/11/2024		35.00
USAP	P50402	108533	836029	Check	1	12018	PETERSON, JAIDA		Yes	No	No	10/11/2024		155.84
USAP	P50402	108526	836030	Check	1	11740	PRAIRIE FARMS - WOODBOURY, MN	C Corporation	Yes	No	No	10/11/2024		4,087.16
USAP	P50402	108521	836031	Check	1	10475	R1 PROJECT LEAD THE WAY	C Corporation	Yes	No	No	10/11/2024		950.00
USAP	P50402	108540	836032	Check	1	4351	R1 SCENARIO LEARNING LLC	LLC - C Corp	Yes	No	No	10/11/2024		6,444.97
USAP	P50402	108538	836033	Check	1	2398	SIMLEY HIGH SCHOOL	Other	Yes	No	No	10/11/2024		250.00
USAP	P50402	108546	836034	Check	1	9423	SMILEY, MICHAEL		Yes	No	No	10/11/2024		20.00
USAP	P50402	108545	836035	Check	1	8684	SOCIAL THINKING	S Corporation	Yes	No	No	10/11/2024		82.88
USAP	P50402	108531	836036	Check	1	12005	THE ST. PAUL CONSERVATORY OF MU	C Corporation	Yes	No	No	10/11/2024		750.00
USAP	P50402	108539	836037	Check	1	2548	R1 T-MOBILE	C Corporation	Yes	No	No	10/11/2024		147.81
USAP	P50402	108529	836038	Check	1	11987	WOJCIK, MEGAN		Yes	No	No	10/11/2024		300.00
USAP	P50415	108622	836039	Check	1	5510	ACCELERATED TECHNOLOGIES LLC	Partnership	Yes	No	No	10/15/2024		1,109.98
USAP	P50415	108557	836040	Check	1	10630	ALL STRINGS ATTACHED	S Corporation	Yes	No	No	10/15/2024		474.00
USAP	P50415	108620	836041	Check	1	5432	AMERICAN RED CROSS-TRAINING SEF	Other	Yes	No	No	10/15/2024		95.00
USAP	P50415	108574	836042	Check	1	1156	BIX PRODUCE COMPANY LLC	Partnership	Yes	No	No	10/15/2024		2,782.11
USAP	P50415	108573	836043	Check	1	11486	R1 BOELTER LLC	C Corporation	Yes	No	No	10/15/2024		171.42
USAP	P50415	108638	836044	Check	1	7937	BROTHERS FIRE & SECURITY	C Corporation	Yes	No	No	10/15/2024		404.00
USAP	P50415	108629	836045	Check	1	7120	R2 BSN SPORTS LLC	C Corporation	Yes	No	No	10/15/2024		7,435.09
USAP	P50415	108639	836046	Check	1	8681	CANVAS HEALTH	C Corporation	Yes	No	No	10/15/2024		6,153.77
USAP	P50415	108618	836047	Check	1	4811	CENTER FOR EFFECTIVE SCHOOL OPI	LLC - S Corp	Yes	No	No	10/15/2024		9,435.00
USAP	P50415	108569	836048	Check	1	11236	CHORDS AND BOARDS LLC	LLC - S Corp	Yes	No	No	10/15/2024		140.00
USAP	P50415	108589	836049	Check	1	12002	COLUMN SOFTWARE PBC	C Corporation	Yes	No	No	10/15/2024		338.84
USAP	P50415	108591	836050	Check	1	1251	COMMERCIAL KITCHEN SERVICES	S Corporation	Yes	No	No	10/15/2024		265.00
USAP	P50415	108561	836051	Check	1	10730	COMMUNITIES IN SCHOOLS OF THE T	Other	Yes	No	No	10/15/2024		16,250.00

## 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	Pay/Void		Amount
											Void	Date	
USAP	P50415	108592	836052	Check	1	1286	CUB FOODS	LLC - S Corp	Yes	No	No	10/15/2024	90.89
USAP	P50415	108587	836053	Check	1	11981	R4 CYNTHIA BJORK-GROEBNER		Yes	No	No	10/15/2024	13.00
USAP	P50415	108553	836054	Check	1	10278	R1 DECKER	S Corporation	Yes	No	No	10/15/2024	931.64
USAP	P50415	108640	836055	Check	1	8840	DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/15/2024	1,119.53
USAP	P50415	108562	836056	Check	1	10860	DEPARTMENT OF TRANSPORTATION	Other	Yes	No	No	10/15/2024	743.00
USAP	P50415	108647	836057	Check	1	9926	DOOR SERVICE COMPANY OF THE TW	S Corporation	Yes	No	No	10/15/2024	995.00
USAP	P50415	108624	836058	Check	1	6190	R2 EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	Yes	No	No	10/15/2024	553.57
USAP	P50415	108583	836059	Check	1	11858	FAMILY ACHIEVEMENT CENTER	S Corporation	Yes	No	No	10/15/2024	4,014.12
USAP	P50415	108631	836060	Check	1	7322	R1 FERGUSON ENTERPRISES	C Corporation	Yes	No	No	10/15/2024	2,386.92
USAP	P50415	108564	836061	Check	1	10966	GENERATION GENIUS INC	C Corporation	Yes	No	No	10/15/2024	1,125.00
USAP	P50415	108646	836062	Check	1	9863	R2 GENUINE PARTS COMPANY	C Corporation	Yes	No	No	10/15/2024	206.62
USAP	P50415	108608	836063	Check	1	2655	GMS INDUSTRIAL SUPPLIES INC	S Corporation	Yes	No	No	10/15/2024	2,476.14
USAP	P50415	108593	836064	Check	1	1482	GRAINGER, W.W..	C Corporation	Yes	No	No	10/15/2024	3,732.00
USAP	P50415	108612	836065	Check	1	3030	GROTH MUSIC	S Corporation	Yes	No	No	10/15/2024	307.59
USAP	P50415	108634	836066	Check	1	7592	R1 HILDI INC	C Corporation	Yes	No	No	10/15/2024	5,800.00
USAP	P50415	108594	836067	Check	1	1582	HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	No	No	10/15/2024	473.68
USAP	P50415	108570	836068	Check	1	11239	R1 HLS OUTDOOR	C Corporation	Yes	No	No	10/15/2024	1,577.21
USAP	P50415	108641	836069	Check	1	9329	HOMETOWN ACE HARDWARE	S Corporation	Yes	No	No	10/15/2024	1,710.49
USAP	P50415	108554	836070	Check	1	10420	HOPE ENGLISH-SPANISH INTERPRETE	Ind/Sole Proprietor	Yes	No	No	10/15/2024	1,207.50
USAP	P50415	108585	836071	Check	1	11943	IMPERIAL DADE	Ind/Sole Proprietor	Yes	No	No	10/15/2024	8,059.31
USAP	P50415	108568	836072	Check	1	11207	INFINITE HEALTH COLLABORATIVE	C Corporation	Yes	No	No	10/15/2024	750.00
USAP	P50415	108615	836073	Check	1	3584	INFOPRO LEGAL RESOURCES INC	S Corporation	Yes	No	No	10/15/2024	4,574.00
USAP	P50415	108635	836074	Check	1	7721	R3 INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/15/2024	7,827.73
USAP	P50415	108595	836075	Check	1	1679	R1 J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/15/2024	93.69
USAP	P50415	108626	836076	Check	1	6681	KENNEDY & GRAVEN, CHARTERD	C Corporation	Yes	No	No	10/15/2024	1,548.00
USAP	P50415	108636	836077	Check	1	7804	R1 KIDCREATE STUDIO	LLC - S Corp	Yes	No	No	10/15/2024	1,995.00
USAP	P50415	108579	836078	Check	1	11755	KJ BRANDING	S Corporation	Yes	No	No	10/15/2024	55.00
USAP	P50415	108628	836079	Check	1	6786	KOEHLER & DRAMM	S Corporation	Yes	No	No	10/15/2024	902.87
USAP	P50415	108643	836080	Check	1	9459	R1 KONICA MINOLTA/LOFFLER	C Corporation	Yes	No	No	10/15/2024	2,054.00
USAP	P50415	108571	836081	Check	1	11260	KRISTIN DAVIS LAW LLC	LLC - S Corp	Yes	No	No	10/15/2024	240.00
USAP	P50415	108632	836082	Check	1	7465	R1 LDINFO PUBLISHING	Ind/Sole Proprietor	Yes	No	No	10/15/2024	998.00
USAP	P50415	108645	836083	Check	1	9776	R1 LOFFLER COMPANIES	S Corporation	Yes	No	No	10/15/2024	2,154.50
USAP	P50415	108596	836084	Check	1	1876	MALLOY, MONTAGUE, KARNOWSKI,	C Corporation	Yes	No	No	10/15/2024	20,460.00
USAP	P50415	108598	836085	Check	1	1942	MENARDS	S Corporation	Yes	No	No	10/15/2024	105.82
USAP	P50415	108642	836086	Check	1	9427	MERZER M.A., L.P., SHEILA	Ind/Sole Proprietor	Yes	No	No	10/15/2024	168.75
USAP	P50415	108563	836087	Check	1	10948	METRO VOLLEYBALL OFFICIAL ASSOC	LLC - Partnership	Yes	No	No	10/15/2024	1,350.00
USAP	P50415	108599	836088	Check	1	1977	MINNESOTA COACHES INC	S Corporation	Yes	No	No	10/15/2024	177,109.64
USAP	P50415	108600	836089	Check	1	1993	MINNESOTA SCHOOL BOARDS ASS'N.	Other	Yes	No	No	10/15/2024	210.00
USAP	P50415	108616	836090	Check	1	4163	MN DEPT OF LABOR & INDUSTRY	Other	Yes	No	No	10/15/2024	460.00

## 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		Amount
												Date		
USAP	P50415	108625	836091	Check	1	6483	MN INTERSCHOLASTIC ACTIVITIES AD	Other	Yes	No	No	10/15/2024		415.00
USAP	P50415	108602	836092	Check	1	2229	MPLS PUBLIC SCHOOLS-SPEC DIST 1	Other	Yes	No	No	10/15/2024		138.60
USAP	P50415	108619	836093	Check	1	4851	R2 MPS - MACMILLAN HOLDINGS LLC	LLC - Partnership	Yes	No	No	10/15/2024		4,510.00
USAP	P50415	108556	836094	Check	1	10500	R4 MRI SOFTWARE LLC	LLC - Partnership	Yes	No	No	10/15/2024		82.45
USAP	P50415	108610	836095	Check	1	2795	MTI DISTRIBUTING, INC.	C Corporation	Yes	No	No	10/15/2024		277.84
USAP	P50415	108637	836096	Check	1	7883	R1 NAC MECHANICAL & ELECRICAL SERV	C Corporation	Yes	No	No	10/15/2024		2,298.00
USAP	P50415	108558	836097	Check	1	10721	R4 NORTHFIELD SOLAR LLC	LLC - Partnership	Yes	No	No	10/15/2024		51,225.74
USAP	P50415	108581	836098	Check	1	11771	NOVA EDUCATION CONSULTANTS	Partnership	Yes	No	No	10/15/2024		2,070.00
USAP	P50415	108601	836099	Check	1	2163	R1 PAN-O-GOLD BAKING CO	C Corporation	Yes	No	No	10/15/2024		1,645.10
USAP	P50415	108565	836100	Check	1	11186	R2 PERFORMANCE FOOD SERVICE	C Corporation	Yes	No	No	10/15/2024		8,962.83
USAP	P50415	108604	836101	Check	1	2477	PHOENIX SCHOOL COUNSELING	LLC - Partnership	Yes	No	No	10/15/2024		3,819.71
USAP	P50415	108578	836102	Check	1	11740	PRAIRIE FARMS - WOODBOURY, MN	C Corporation	Yes	No	No	10/15/2024		8,143.18
USAP	P50415	108633	836103	Check	1	7466	QUALITY ONE WOODWORK	LLC - C Corp	Yes	No	No	10/15/2024		312.80
USAP	P50415	108630	836104	Check	1	7210	REINDERS INC	C Corporation	Yes	No	No	10/15/2024		3,000.00
USAP	P50415	108644	836105	Check	1	9521	RITWAY BUSINESS FORMS	C Corporation	Yes	No	No	10/15/2024		579.92
USAP	P50415	108611	836106	Check	1	3029	SCHMITT MUSIC	S Corporation	Yes	No	No	10/15/2024		97.00
USAP	P50415	108586	836107	Check	1	11961	SCHOOLSIN	LLC - S Corp	Yes	No	No	10/15/2024		880.93
USAP	P50415	108623	836108	Check	1	6142	SHI INTERNATIONAL CORP	S Corporation	Yes	No	No	10/15/2024		25,817.22
USAP	P50415	108567	836109	Check	1	11196	R1 SHRED IT USA - C/O STERICYCLE INC.	C Corporation	Yes	No	No	10/15/2024		99.77
USAP	P50415	108614	836110	Check	1	3570	R1 SNA	C Corporation	Yes	No	No	10/15/2024		527.00
USAP	P50415	108576	836111	Check	1	11574	SOCIAL CLUB SIMPLE LLC	Ind/Sole Proprietor	Yes	No	No	10/15/2024		15.00
USAP	P50415	108590	836112	Check	1	12023	SOUTH ST PAUL OPEN FOUNDATION	Other	Yes	No	No	10/15/2024		1,250.00
USAP	P50415	108577	836113	Check	1	11622	R1 SPECIAL OLYMPICS MINNESOTA	C Corporation	Yes	No	No	10/15/2024		1,070.00
USAP	P50415	108617	836114	Check	1	4405	R1 STEP SAVER INC	S Corporation	Yes	No	No	10/15/2024		63.94
USAP	P50415	108603	836115	Check	1	2476	STERNAU & ASSOCIATES	Ind/Sole Proprietor	Yes	No	No	10/15/2024		1,620.00
USAP	P50415	108621	836116	Check	1	5445	r2 SUMMIT FIRE PROTECTION	C Corporation	Yes	No	No	10/15/2024		1,282.00
USAP	P50415	108575	836117	Check	1	11563	SVL INC.	S Corporation	Yes	No	No	10/15/2024		890.72
USAP	P50415	108597	836118	Check	1	1893	SWCS COMMUNITY EDUCATION	Other	Yes	No	No	10/15/2024		1,820.23
USAP	P50415	108580	836119	Check	1	11768	R1 TAHER INC	S Corporation	Yes	No	No	10/15/2024		14,375.00
USAP	P50415	108584	836120	Check	1	1188	TAYLOR MUSIC	S Corporation	Yes	No	No	10/15/2024		1,450.00
USAP	P50415	108605	836121	Check	1	2519	TEAM SPORTING GOODS	S Corporation	Yes	No	No	10/15/2024		272.63
USAP	P50415	108572	836122	Check	1	11378	THE JOURNAL	Ind/Sole Proprietor	Yes	No	No	10/15/2024		149.25
USAP	P50415	108606	836123	Check	1	2559	TRIO SUPPLY	C Corporation	Yes	No	No	10/15/2024		3,173.88
USAP	P50415	108613	836124	Check	1	3277	UPPER LAKES FOODS, INC	S Corporation	Yes	No	No	10/15/2024		60,767.47
USAP	P50415	108566	836125	Check	1	11187	R1 VISTAR	C Corporation	Yes	No	No	10/15/2024		2,443.83
USAP	P50415	108559	836126	Check	1	10722	R4 WALCOTT SOLAR LLC	LLC - Partnership	Yes	No	No	10/15/2024		27,825.87
USAP	P50415	108560	836127	Check	1	10723	R4 WARSAW SOLAR LLC	LLC - Partnership	Yes	No	No	10/15/2024		25,211.90
USAP	P50415	108555	836128	Check	1	10452	WAYNE PETERSON ENTERPRISES	S Corporation	Yes	No	No	10/15/2024		2,716.60
USAP	P50415	108588	836129	Check	1	11997	WELCOME WAGON	LLC - C Corp	Yes	No	No	10/15/2024		1,017.90

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											Void	Date	
USAP	P50415	108607	836130	Check	1 2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	No	No	10/15/2024	2,024.00
USAP	P50415	108582	836131	Check	1 11849		WILSON, AMANDA		Yes	No	No	10/15/2024	518.14
USAP	P50415	108609	836132	Check	1 2683		YMCA CAMP ST. CROIX	Other	Yes	No	No	10/15/2024	1,183.07
USAP	P50415	108627	836133	Check	1 6727		ZEH TEK INC	S Corporation	Yes	No	No	10/15/2024	149.00
USAP	P50403	108655	836134	Check	1 10919	R1	ARVIG	S Corporation	Yes	No	No	10/17/2024	1,205.95
USAP	P50403	108665	836135	Check	1 5596		BARNES & NOBLE INC	C Corporation	Yes	No	No	10/17/2024	2,054.00
USAP	P50403	108656	836136	Check	1 11558		BATAGLIA, KATHERINE		Yes	No	No	10/17/2024	152.88
USAP	P50403	108668	836137	Check	1 8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/17/2024	389.17
USAP	P50403	108669	836138	Check	1 8840	R2	DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/17/2024	236.95
USAP	P50403	108666	836139	Check	1 7631		EF EDUCATIONAL TOURS	C Corporation	Yes	No	No	10/17/2024	34.12
USAP	P50403	108667	836140	Check	1 8331		ESTERBY, MATTHEW		Yes	No	No	10/17/2024	130.59
USAP	P50403	108663	836141	Check	1 3030		GROTH MUSIC	S Corporation	Yes	No	No	10/17/2024	420.89
USAP	P50403	108658	836142	Check	1 1274		HASTINGS COUNTRY INN LLC	LLC - Partnership	Yes	No	No	10/17/2024	300.00
USAP	P50403	108659	836143	Check	1 1647		IND. SCHOOL DIST 625	Other	Yes	No	No	10/17/2024	1,293.84
USAP	P50403	108660	836144	Check	1 1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/17/2024	117.04
USAP	P50403	108664	836145	Check	1 3072		MCAULIFFE PETTY CASH ACCOUNT		Yes	No	No	10/17/2024	460.71
USAP	P50403	108657	836146	Check	1 11754		MCDONALD, ERIKA		Yes	No	No	10/17/2024	120.33
USAP	P50403	108661	836147	Check	1 2519		TEAM SPORTING GOODS	S Corporation	Yes	No	No	10/17/2024	2,346.13
USAP	P50403	108662	836148	Check	1 2683		YMCA CAMP ST. CROIX	Other	Yes	No	No	10/17/2024	2,032.27
USAP	P50404	108723	836149	Check	1 7911		CENTURYLINK	C Corporation	Yes	No	No	10/25/2024	80.52
USAP	P50404	108708	836150	Check	1 11983	R14	CHARLENE DYRSSEN		Yes	No	No	10/25/2024	67.00
USAP	P50404	108712	836151	Check	1 11998		CHERRY, ALYSSA		Yes	No	No	10/25/2024	111.81
USAP	P50404	108725	836152	Check	1 8581		CIRILLO, MOLLY		Yes	No	No	10/25/2024	68.48
USAP	P50404	108707	836153	Check	1 11555		CUSTOM COMMUNICATIONS INC	S Corporation	Yes	No	No	10/25/2024	508.48
USAP	P50404	108709	836154	Check	1 11983	R3	KELINDA GUSTAFSON		Yes	No	No	10/25/2024	19.00
USAP	P50404	108714	836155	Check	1 1799	R1	LAKESHORE LEARNING MATERIALS	S Corporation	Yes	No	No	10/25/2024	34.95
USAP	P50404	108727	836156	Check	1 9616		LATCH, CURTIS		Yes	No	No	10/25/2024	100.00
USAP	P50404	108706	836157	Check	1 11391		LOEFFLER CONSTRUCTION & CONSU	LLC - S Corp	Yes	No	No	10/25/2024	12,327.60
USAP	P50404	108724	836158	Check	1 8342		M JUDGE ELECTRIC LLC	Ind/Sole Proprietor	Yes	No	No	10/25/2024	1,814.00
USAP	P50404	108710	836159	Check	1 11985		MASMS	Other	Yes	No	No	10/25/2024	125.00
USAP	P50404	108715	836160	Check	1 1915		MCGINNIS, PETER		Yes	No	No	10/25/2024	21.84
USAP	P50404	108718	836161	Check	1 3150		MIDDLE SCHOOL PETTY CASH FUND		Yes	No	No	10/25/2024	203.75
USAP	P50404	108719	836162	Check	1 3917	R1	MINNESOTA UI FUND	Other	Yes	No	No	10/25/2024	248,521.82
USAP	P50404	108721	836163	Check	1 5528		MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	No	No	10/25/2024	4,682.46
USAP	P50404	108713	836164	Check	1 12013		PETERSON, TERESA R	Ind/Sole Proprietor	Yes	No	No	10/25/2024	1,189.61
USAP	P50404	108717	836165	Check	1 3070		PINECREST PETTY CASH ACCOUNT		Yes	No	No	10/25/2024	476.57
USAP	P50404	108716	836166	Check	1 2266		REGION 3AA	C Corporation	Yes	No	No	10/25/2024	5,175.00
USAP	P50404	108720	836167	Check	1 4344		ROWAN, MARY		Yes	No	No	10/25/2024	29.55
USAP	P50404	108726	836168	Check	1 9479	R1	SAF-GARD SAFETY SHOE CO	S Corporation	Yes	No	No	10/25/2024	61.49

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												Date		
USAP	P50404	108704	836169	Check	1	10898	R1	SYMMETRY ENERGY SOLUTIONS	LLC - Partnership	Yes	No	No	10/25/2024	3,109.11
USAP	P50404	108711	836170	Check	1	11988		THE I LOVE YOU GUYS FOUNDATION	Other	Yes	No	No	10/25/2024	4,000.00
USAP	P50404	108705	836171	Check	1	11378		THE JOURNAL	Ind/Sole Proprietor	Yes	No	No	10/25/2024	703.54
USAP	P50404	108722	836172	Check	1	5557	R1	ULINE SHIPPING SUPPLIES	S Corporation	Yes	No	No	10/25/2024	325.11
USAP	P50430	108767	836173	Check	1	12026		AC GIRLS HOCKEY BOOSTER CLUB INC	C Corporation	Yes	No	No	10/31/2024	1,250.00
USAP	P50430	108814	836174	Check	1	5510		ACCELERATED TECHNOLOGIES LLC	Partnership	Yes	No	No	10/31/2024	463.86
USAP	P50430	108735	836175	Check	1	1012		ACCLAIM SERVICES, INC	C Corporation	Yes	No	No	10/31/2024	1,273.00
USAP	P50430	108737	836176	Check	1	1029		AIM ELECTRONICS, INC.	C Corporation	Yes	No	No	10/31/2024	333.24
USAP	P50430	108812	836177	Check	1	5432		AMERICAN RED CROSS-TRAINING SEF	Other	Yes	No	No	10/31/2024	40.00
USAP	P50430	108819	836178	Check	1	7110		APPLE EDUCATION INC	C Corporation	Yes	No	No	10/31/2024	1,416.99
USAP	P50430	108742	836179	Check	1	11110		BELLEVILLE WHOLESALE HOBBY	C Corporation	Yes	No	No	10/31/2024	243.33
USAP	P50430	108768	836180	Check	1	12028		BENCORP	S Corporation	Yes	No	No	10/31/2024	795.00
USAP	P50430	108751	836181	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	No	No	10/31/2024	2,991.44
USAP	P50430	108769	836182	Check	1	12029		BRANSON'S OZARK JUBILEE	S Corporation	Yes	No	No	10/31/2024	2,750.00
USAP	P50430	108770	836183	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI	C Corporation	Yes	No	No	10/31/2024	1,260.00
USAP	P50430	108771	836184	Check	1	1214		CDW GOVERNMENT	LLC - C Corp	Yes	No	No	10/31/2024	16,000.00
USAP	P50430	108808	836185	Check	1	3748		CENTERPOINT ENERGY	C Corporation	Yes	No	No	10/31/2024	4,950.70
USAP	P50430	108821	836186	Check	1	7295		CENTURYLINK	C Corporation	Yes	No	No	10/31/2024	170.14
USAP	P50430	108823	836187	Check	1	7332		CENTURYLINK	C Corporation	Yes	No	No	10/31/2024	3,721.17
USAP	P50430	108747	836188	Check	1	11236		CHORDS AND BOARDS LLC	LLC - S Corp	Yes	No	No	10/31/2024	140.00
USAP	P50430	108760	836189	Check	1	11846		CONQUER NINJA GYMS-ROSEMOUNT	Partnership	Yes	No	No	10/31/2024	636.80
USAP	P50430	108772	836190	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	No	No	10/31/2024	57.75
USAP	P50430	108736	836191	Check	1	10278	R1	DECKER	S Corporation	Yes	No	No	10/31/2024	1,411.74
USAP	P50430	108830	836192	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/31/2024	626.71
USAP	P50430	108741	836193	Check	1	10980		DRUSZCZAK, PHIL		Yes	No	No	10/31/2024	40.00
USAP	P50430	108739	836194	Check	1	10467		EAGAN PARKS & RECREATION	Other	Yes	No	No	10/31/2024	2,010.00
USAP	P50430	108818	836195	Check	1	6808		ECKROTH MUSIC	C Corporation	Yes	No	No	10/31/2024	330.00
USAP	P50430	108820	836196	Check	1	7125		ELECTRONIC DESIGN COMPANY	S Corporation	Yes	No	No	10/31/2024	369.32
USAP	P50430	108766	836197	Check	1	12021		EVAC + CHAIR NORTH AMERICA LLC	LLC - Partnership	Yes	No	No	10/31/2024	1,659.00
USAP	P50430	108822	836198	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	No	No	10/31/2024	2,121.73
USAP	P50430	108773	836199	Check	1	1409		FISHER SCIENTIFIC	LLC - C Corp	Yes	No	No	10/31/2024	199.66
USAP	P50430	108809	836200	Check	1	3865		FLINN SCIENTIFIC	C Corporation	Yes	No	No	10/31/2024	210.54
USAP	P50430	108754	836201	Check	1	11765		FLOURISH CONSULTING LLC	LLC - S Corp	Yes	No	No	10/31/2024	10,000.00
USAP	P50430	108816	836202	Check	1	5963	R1	FRONTLINE TECHNOLOGIES, INC.	LLC - Partnership	Yes	No	No	10/31/2024	9,998.64
USAP	P50430	108826	836203	Check	1	7843		FUN AND FUNCTION	LLC - Partnership	Yes	No	No	10/31/2024	25.94
USAP	P50430	108757	836204	Check	1	11783		GAME TIME ASSIGNING	Ind/Sole Proprietor	Yes	No	No	10/31/2024	584.00
USAP	P50430	108828	836205	Check	1	8175		GEMINI ATHLETIC WEAR INC	S Corporation	Yes	No	No	10/31/2024	1,250.00
USAP	P50430	108734	836206	Check	1	10112		GORR, KARI		Yes	No	No	10/31/2024	291.74
USAP	P50430	108774	836207	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	No	No	10/31/2024	1,946.34

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											Void	Date	
USAP	P50430	108763	836208	Check	1 11938	R1	GREAT MINDS PBC	C Corporation	Yes	No	No	10/31/2024	5,236.50
USAP	P50430	108835	836209	Check	1 9580		GREAT RIVERS PRINTING	C Corporation	Yes	No	No	10/31/2024	95.00
USAP	P50430	108803	836210	Check	1 3030		GROTH MUSIC	S Corporation	Yes	No	No	10/31/2024	1,497.36
USAP	P50430	108836	836211	Check	1 9641		HANSEY, JACLYN		Yes	No	No	10/31/2024	81.01
USAP	P50430	108750	836212	Check	1 11527		HEART ZONES, INC	C Corporation	Yes	No	No	10/31/2024	463.50
USAP	P50430	108775	836213	Check	1 1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	No	No	10/31/2024	258.00
USAP	P50430	108839	836214	Check	1 9998		HIRTE, DIANA	Ind/Sole Proprietor	Yes	No	No	10/31/2024	216.00
USAP	P50430	108738	836215	Check	1 10420		HOPE ENGLISH-SPANISH INTERPRETE	Ind/Sole Proprietor	Yes	No	No	10/31/2024	2,834.00
USAP	P50430	108781	836216	Check	1 1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	No	No	10/31/2024	68.54
USAP	P50430	108764	836217	Check	1 11943		IMPERIAL DADE	Ind/Sole Proprietor	Yes	No	No	10/31/2024	2,687.78
USAP	P50430	108746	836218	Check	1 11207		INFINITE HEALTH COLLABORATIVE	C Corporation	Yes	No	No	10/31/2024	225.00
USAP	P50430	108807	836219	Check	1 3584		INFOPRO LEGAL RESOURCES INC	S Corporation	Yes	No	No	10/31/2024	3,307.00
USAP	P50430	108825	836220	Check	1 7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/31/2024	5,654.48
USAP	P50430	108777	836221	Check	1 1660		INSTITUTE FOR ENVIRONMENTAL ASS	S Corporation	Yes	No	No	10/31/2024	1,016.79
USAP	P50430	108778	836222	Check	1 1664		INTERMEDIATE DIST 287	Other	Yes	No	No	10/31/2024	292.50
USAP	P50430	108779	836223	Check	1 1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/31/2024	563.46
USAP	P50430	108817	836224	Check	1 6681		KENNEDY & GRAVEN, CHARTERD	C Corporation	Yes	No	No	10/31/2024	6,829.00
USAP	P50430	108759	836225	Check	1 11785		KEYSTONE INTERPRETING SOLUTION	S Corporation	Yes	No	No	10/31/2024	251.15
USAP	P50430	108762	836226	Check	1 11895		KRUSEMARK, GRINNELL & ASSOCIATE	Ind/Sole Proprietor	Yes	No	No	10/31/2024	35.00
USAP	P50430	108780	836227	Check	1 1799	R1	LAKESHORE LEARNING MATERIALS	S Corporation	Yes	No	No	10/31/2024	347.80
USAP	P50430	108740	836228	Check	1 10827		LOCKDOWN MAGNETS	S Corporation	Yes	No	No	10/31/2024	32.50
USAP	P50430	108752	836229	Check	1 11589	r1	LVC COMPANIES INC	S Corporation	Yes	No	No	10/31/2024	950.00
USAP	P50430	108811	836230	Check	1 4228		MCGINNIS, ANGELA		Yes	No	No	10/31/2024	314.09
USAP	P50430	108776	836231	Check	1 1652	R1	MEEKER & WRIGHT SPECIAL ED	Other	Yes	No	No	10/31/2024	697.05
USAP	P50430	108783	836232	Check	1 1942		MENARDS	S Corporation	Yes	No	No	10/31/2024	282.78
USAP	P50430	108810	836233	Check	1 4191	R1	METRO DINING CLUB	C Corporation	Yes	No	No	10/31/2024	1,750.00
USAP	P50430	108784	836234	Check	1 1975		MINNESOTA CHILDREN'S MUSEUM	Other	Yes	No	No	10/31/2024	130.00
USAP	P50430	108785	836235	Check	1 1977		MINNESOTA COACHES INC	S Corporation	Yes	No	No	10/31/2024	434,967.87
USAP	P50430	108786	836236	Check	1 1982		MINNESOTA DEPT. OF HEALTH	Other	Yes	No	No	10/31/2024	3,855.00
USAP	P50430	108787	836237	Check	1 1988		MINNESOTA HISTORICAL SOCIETY	C Corporation	Yes	No	No	10/31/2024	200.00
USAP	P50430	108831	836238	Check	1 8876		MINUTEMAN PRESS	S Corporation	Yes	No	No	10/31/2024	105.70
USAP	P50430	108806	836239	Check	1 3462		MN MUSIC EDUCATORS ASSN	Other	Yes	No	No	10/31/2024	400.00
USAP	P50430	108758	836240	Check	1 11784		MNSAA	C Corporation	Yes	No	No	10/31/2024	350.00
USAP	P50430	108815	836241	Check	1 5528		MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	No	No	10/31/2024	51.68
USAP	P50430	108800	836242	Check	1 2795		MTI DISTRIBUTING, INC.	C Corporation	Yes	No	No	10/31/2024	106.73
USAP	P50430	108827	836243	Check	1 7883	R1	NAC MECHANICAL & ELECRICAL SERV	C Corporation	Yes	No	No	10/31/2024	1,851.77
USAP	P50430	108788	836244	Check	1 2055	R2	NASCO	C Corporation	Yes	No	No	10/31/2024	232.58
USAP	P50430	108756	836245	Check	1 11771		NOVA EDUCATION CONSULTANTS	Partnership	Yes	No	No	10/31/2024	1,125.00
USAP	P50430	108782	836246	Check	1 1882		OFFICE OF MN IT SERVICES	Other	Yes	No	No	10/31/2024	93.45

## 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		Amount
												Date		
USAP	P50430	108837	836247	Check	1	9771	OPG-3 INC.	S Corporation	Yes	No	No	10/31/2024		278.84
USAP	P50430	108789	836248	Check	1	2146	ORKIN PEST CONTROL INC.	C Corporation	Yes	No	No	10/31/2024		387.25
USAP	P50430	108790	836249	Check	1	2163	R1 PAN-O-GOLD BAKING CO	C Corporation	Yes	No	No	10/31/2024		1,325.00
USAP	P50430	108744	836250	Check	1	11186	R2 PERFORMANCE FOOD SERVICE	C Corporation	Yes	No	No	10/31/2024		10,130.00
USAP	P50430	108791	836251	Check	1	2219	POSTMASTER	Other	Yes	No	No	10/31/2024		350.00
USAP	P50430	108753	836252	Check	1	11740	PRAIRIE FARMS - WOODBOURY, MN	C Corporation	Yes	No	No	10/31/2024		8,297.91
USAP	P50430	108834	836253	Check	1	9532	RATHER BEE CRAFTING	Ind/Sole Proprietor	Yes	No	No	10/31/2024		560.00
USAP	P50430	108792	836254	Check	1	2267	REGION V COMPUTER SERVICES	Other	Yes	No	No	10/31/2024		16,418.00
USAP	P50430	108749	836255	Check	1	11373	ROBERTSON, SAM		Yes	No	No	10/31/2024		229.81
USAP	P50430	108838	836256	Check	1	9803	RUDIS ATHLETIC APPAREL	LLC - S Corp	Yes	No	No	10/31/2024		2,782.50
USAP	P50430	108801	836257	Check	1	3023	R1 SAFETY-KLEEN SYSTEMS	C Corporation	Yes	No	No	10/31/2024		1,395.57
USAP	P50430	108793	836258	Check	1	2341	SCHINDLER ELEVATOR CORP.	C Corporation	Yes	No	No	10/31/2024		8,119.20
USAP	P50430	108802	836259	Check	1	3029	SCHMITT MUSIC	S Corporation	Yes	No	No	10/31/2024		212.00
USAP	P50430	108748	836260	Check	1	11311	SILL, KIM		Yes	No	No	10/31/2024		443.64
USAP	P50430	108832	836261	Check	1	8938	SPLASHTOP INC	C Corporation	Yes	No	No	10/31/2024		1,200.00
USAP	P50430	108805	836262	Check	1	3391	ST. ELIZABETH ANN SETON	Other	Yes	No	No	10/31/2024		7,945.55
USAP	P50430	108794	836263	Check	1	2465	STATE SUPPLY CO INC	S Corporation	Yes	No	No	10/31/2024		811.03
USAP	P50430	108813	836264	Check	1	5445	r2 SUMMIT FIRE PROTECTION	C Corporation	Yes	No	No	10/31/2024		926.00
USAP	P50430	108755	836265	Check	1	11768	R1 TAHER INC	S Corporation	Yes	No	No	10/31/2024		889.00
USAP	P50430	108761	836266	Check	1	1188	TAYLOR MUSIC	S Corporation	Yes	No	No	10/31/2024		2,448.00
USAP	P50430	108743	836267	Check	1	11169	TECH ACADEMY	S Corporation	Yes	No	No	10/31/2024		45.00
USAP	P50430	108795	836268	Check	1	2522	TERRY'S HARDWARE	S Corporation	Yes	No	No	10/31/2024		1,821.62
USAP	P50430	108796	836269	Check	1	2548	R1 T-MOBILE	C Corporation	Yes	No	No	10/31/2024		147.81
USAP	P50430	108824	836270	Check	1	7351	TOAY, GRETCHEN	Ind/Sole Proprietor	Yes	No	No	10/31/2024		90.00
USAP	P50430	108797	836271	Check	1	2559	TRIO SUPPLY	C Corporation	Yes	No	No	10/31/2024		1,513.05
USAP	P50430	108829	836272	Check	1	8469	TWIN CITY SCALE CO	S Corporation	Yes	No	No	10/31/2024		245.00
USAP	P50430	108833	836273	Check	1	9280	UNITED PROMOTIONS	Ind/Sole Proprietor	Yes	No	No	10/31/2024		164.25
USAP	P50430	108804	836274	Check	1	3277	UPPER LAKES FOODS, INC	S Corporation	Yes	No	No	10/31/2024		74,576.21
USAP	P50430	108745	836275	Check	1	11187	R1 VISTAR	C Corporation	Yes	No	No	10/31/2024		863.96
USAP	P50430	108798	836276	Check	1	2640	WEST MUSIC	S Corporation	Yes	No	No	10/31/2024		149.93
USAP	P50430	108799	836277	Check	1	2645	WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	No	No	10/31/2024		2,880.00
USAP	P50430	108765	836278	Check	1	11989	YOUNG REMBRANDTS	LLC - S Corp	Yes	No	No	10/31/2024		195.00

Bank Total: \$1,714,744.03

Report Total: \$1,714,808.53

# 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	Pay/Void		Amount
											Void	Date	
USPR	p253p2	108461		Wire	1	1984	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/01/2024	108.59
USPR	p253p2	108462		Wire	1	2705	EFTPS - TAX PAYMENT		No	Yes	No	10/01/2024	849.48
USPR	p253p2	108463		Wire	1	7771	MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/01/2024	403.70
USPR	p254p1	108492		Wire	1	10929	EDUCATORS BENEFIT CONSULTANTS LLC - Partnership		No	Yes	No	10/07/2024	67,751.36
USPR	p254p1	108493		Wire	1	1984	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/07/2024	56,442.05
USPR	p254p1	108494		Wire	1	2016	MN TRA	Other	No	Yes	No	10/07/2024	186,064.28
USPR	p254p1	108495		Wire	1	2705	EFTPS - TAX PAYMENT		No	Yes	No	10/07/2024	338,481.32
USPR	p254p1	108496		Wire	1	3283	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/07/2024	487.90
USPR	p254p1	108497		Wire	1	3880	MII LIFE	C Corporation	No	Yes	No	10/07/2024	0.00
USPR	p254p1	108498		Wire	1	7771	MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/07/2024	63,983.41
USPR	p254p1	108512		Wire	1	1984	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/09/2024	297.56
USPR	p254p1	108513		Wire	1	2016	MN TRA	Other	No	Yes	No	10/09/2024	3,199.47
USPR	p254p1	108514		Wire	1	2705	EFTPS - TAX PAYMENT		No	Yes	No	10/09/2024	3,409.04
USPR	p254p2	108670		Wire	1	10929	EDUCATORS BENEFIT CONSULTANTS LLC - Partnership		No	Yes	No	10/21/2024	67,824.40
USPR	p254p2	108671		Wire	1	1984	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/21/2024	53,494.35
USPR	p254p2	108672		Wire	1	2016	MN TRA	Other	No	Yes	No	10/21/2024	184,669.91
USPR	p254p2	108673		Wire	1	2705	EFTPS - TAX PAYMENT		No	Yes	No	10/21/2024	324,177.10
USPR	p254p2	108674		Wire	1	3166	BREMER BANK FEES	Other	No	Yes	No	10/21/2024	200.60
USPR	p254p2	108675		Wire	1	3880	MII LIFE	C Corporation	No	Yes	No	10/21/2024	0.00
USPR	p254p2	108676		Wire	1	7771	MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/21/2024	56,230.66
USPR	p254p2	108691		Wire	1	1984	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/22/2024	16.06
USPR	p254p2	108692		Wire	1	2016	MN TRA	Other	No	Yes	No	10/22/2024	135.83
USPR	p254p2	108693		Wire	1	2705	EFTPS - TAX PAYMENT		No	Yes	No	10/22/2024	279.34
USPR	p254p2	108694		Wire	1	7771	MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/22/2024	113.10
USPR	p254p2	108728		Wire	1	1984	MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/29/2024	68.46
USPR	p254p2	108729		Wire	1	2705	EFTPS - TAX PAYMENT		No	Yes	No	10/29/2024	342.01
USPR	p254p2	108730		Wire	1	7771	MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/29/2024	344.01
USPR	p253p3	108464	105775	Check	1	11734	THE HARTFORD	C Corporation	Yes	No	No	10/01/2024	12,215.27
USPR	p254p1	108499	105776	Check	1	1529	HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/07/2024	17,196.90
USPR	p254p1	108500	105777	Check	1	1974	MINNESOTA CHILD SUPPORT PYMT C	Other	Yes	No	No	10/07/2024	10.00
USPR	p254p1	108511	105778	Check	1	12020	KUMMER, JUSTIN		Yes	No	No	10/08/2024	1,048.98
USPR	p254p2	108684	105779	Check	1	5234	EDUCATION MINNESOTA	Other	Yes	No	No	10/21/2024	8.00
USPR	p254p2	108677	105780	Check	1	10975	EDUCATION MN HASTINGS ESP'S	Other	Yes	No	No	10/21/2024	1,588.52
USPR	p254p2	108680	105781	Check	1	1529	HASTINGS EDUCATION ASS'N. MN.		Yes	No	Yes	10/21/2024	(60.34)
USPR	p254p2	108680	105781	Check	1	1529	HASTINGS EDUCATION ASS'N. MN.		Yes	No	Yes	10/29/2024	60.34
USPR	p254p2	108686	105782	Check	1	7384	HIGH SCHOOL FACULTY SCHOLARSHII		Yes	No	No	10/21/2024	82.00
USPR	p254p2	108681	105783	Check	1	1974	MINNESOTA CHILD SUPPORT PYMT C	Other	Yes	No	No	10/21/2024	10.00
USPR	p254p2	108682	105784	Check	1	2002	MINNESOTA TEAMSTERS LOCAL 320	Other	Yes	No	No	10/21/2024	2,627.50
USPR	p254p2	108678	105785	Check	1	11379	MUNSON, HANNAH		Yes	No	No	10/21/2024	2,333.40

## HASTINGS PUBLIC SCHOOLS Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void				Amount
									Print	Recon	Void	Date	
USPR	p254p2	108683	105786	Check	1 2010		NCPERS GROUP LIFE INS -157410	C Corporation	Yes	No	No	10/21/2024	32.00
USPR	p254p2	108685	105787	Check	1 6780		SEIU LOCAL 284	Other	Yes	No	No	10/21/2024	1,865.89
USPR	p254p2	108679	105788	Check	1 11741		ST. CROIX VALLEY FOUNDATION	C Corporation	Yes	No	No	10/21/2024	80.00
USPR	p254p3	108731	105789	Check	1 11734		THE HARTFORD	C Corporation	Yes	No	No	10/30/2024	12,624.34
Bank Total:												\$1,461,096.79	
Report Total:												\$1,461,096.79	

## HASTINGS PUBLIC SCHOOLS Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void				Amount
									Print	Recon	Void	Date	
USBP	P504B1	108695	1328	Check	1	10641	BAYCOM INC	S Corporation	Yes	No	No	10/23/2024	3,800.00
USBP	P504B1	108696	1329	Check	1	11869	HUOT CONSTRUCTION AND SERVICES	C Corporation	Yes	No	No	10/23/2024	230,363.55
USBP	P504B1	108698	1330	Check	1	7721	R3 INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/23/2024	12,580.75
USBP	P504B1	108697	1331	Check	1	2663	WOLD ARCHITECTS AND ENGNRS INC	C Corporation	Yes	No	No	10/23/2024	418.49
Bank Total:												\$247,162.79	
Report Total:												\$247,162.79	

## HASTINGS PUBLIC SCHOOLS Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
ACTV	P03ASA	108490		Wire	1	11387	AMAZON CAPITAL SERVICES, INC	C Corporation	No	No	No	10/04/2024	677.96
ACTV	P03ASB	108515		Wire	1	9557	BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/11/2024	2,199.77
ACTV	P04AS2	108519	38283	Check	1	2966	R1 EAGAN HIGH SCHOOL	Other	Yes	No	No	10/11/2024	175.00
ACTV	P04AS2	108517	38284	Check	1	12019	ENDRES, SAM		Yes	No	No	10/11/2024	555.95
ACTV	P04AS2	108516	38285	Check	1	12017	MALEKU COFFEE AND CATERING LLC	Ind/Sole Proprietor	Yes	Yes	No	10/11/2024	230.00
ACTV	P04AS2	108518	38286	Check	1	2306	R2 ROSEMOUNT HIGH SCHOOL BAND	Other	Yes	Yes	No	10/11/2024	250.00
ACTV	P04AS2	108520	38287	Check	1	7311	STEVE WEISS MUSIC INC.	S Corporation	Yes	Yes	No	10/11/2024	401.95
ACTV	P04AS3	108648	38288	Check	1	1531	HASTINGS FAMILY SERVICE	Other	Yes	No	No	10/16/2024	317.00
ACTV	P04AS3	108649	38289	Check	1	4182	WAHLSTROM, JOSH		Yes	Yes	No	10/16/2024	936.25
ACTV	P04AS4	108700	38290	Check	1	1483	GRAPHIC DESIGN INC	S Corporation	Yes	No	No	10/25/2024	295.00
ACTV	P04AS4	108701	38291	Check	1	1679	R1 J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/25/2024	28.80
ACTV	P04AS4	108702	38292	Check	1	2099	R1 NORTH HIGH SCHOOL	Other	Yes	No	No	10/25/2024	700.00
Bank Total:												\$6,767.68	
Report Total:												\$6,767.68	

# HASTINGS PUBLIC SCHOOLS

## Dental Self-Funded Summary

### Period Ending October 31, 2024

Sequence: Crs, Org, Fd

										25ADP				% YTD		Remaining
Description										Annual Budget	Period 202504	Year To Date	% YTD	Encumbrances	+ Enc	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	(40,000.00)	(3,299.50)	(15,073.33)	38%	0.00	38%	(24,926.67)
R	20	000	000	000	095	000	422	000	Employer Share/Premiums	(491,628.00)	(42,270.11)	(156,740.93)	32%	0.00	32%	(334,887.07)
R	20	000	000	000	097	000	422	000	Employee Share/Premiums	(104,718.00)	(9,609.29)	(26,920.05)	26%	0.00	26%	(77,797.95)
R	20	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiurr	(119,011.00)	(8,799.26)	(44,685.47)	38%	0.00	38%	(74,325.53)
E	20	005	105	000	236	000	422	000	Dental Insurance Claims	0.00	47,654.80	232,900.98	0%	0.00	0%	(232,900.98)
E	20	005	105	000	301	000	422	000	Fees-Carrier & Consultant	36,369.00	3,098.25	12,009.30	33%	0.00	33%	24,359.70
E	20	005	105	000	302	000	422	000	Claims-Dental	615,081.00	0.00	0.00	0%	0.00	0%	615,081.00
<b>000 Districtwide</b>										<b>(103,907.00)</b>	<b>(13,225.11)</b>	<b>1,490.50</b>	<b>(1%)</b>	<b>0.00</b>	<b>(1%)</b>	<b>(105,397.50)</b>
<b>Report Totals:</b>										<b>(103,907.00)</b>	<b>(13,225.11)</b>	<b>1,490.50</b>	<b>(1%)</b>	<b>0.00</b>	<b>(1%)</b>	<b>(105,397.50)</b>

# HASTINGS PUBLIC SCHOOLS

## Health Self-Funded Summary

### Period Ending October 31, 2024

Sequence: Crs, Org, Fd

										25ADP				% YTD	Remaining		
										Annual Budget	Period 202504	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
										Description						%	%
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00	
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(8,166,826.00)	(587,237.56)	(2,161,995.18)	26%	0.00	26%	(6,004,830.82)	
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,220,330.00)	(166,631.42)	(544,390.12)	45%	0.00	45%	(675,939.88)	
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiurr	(444,961.00)	(46,576.95)	(156,019.57)	35%	0.00	35%	(288,941.43)	
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(27,899.00)	(6,851.00)	(21,095.00)	76%	0.00	76%	(6,804.00)	
R	21	000	000	000	092	000	422	000	Interest -Health	(165,000.00)	(8,068.91)	(34,583.02)	21%	0.00	21%	(130,416.98)	
E	21	005	105	000	314	000	422	000	Springbuk Fee \$1/pm/pm	4,968.00	0.00	1,230.00	25%	0.00	25%	3,738.00	
E	21	005	105	000	317	000	422	000	Network Fees	0.00	(208.35)	41.65	0%	0.00	0%	(41.65)	
E	21	005	105	000	322	000	422	000	PaydHealth Fees	0.00	0.00	0.00	0%	0.00	0%	0.00	
E	21	005	105	000	223	000	422	000	Medical Insurance Claims	0.00	(122,464.14)	1,797,892.22	0%	0.00	0%	(1,797,892.22)	
E	21	005	105	000	224	000	422	000	Pharmacy Claims	0.00	229,958.36	648,211.03	0%	0.00	0%	(648,211.03)	
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fex	(100,000.00)	(2,242.19)	(50,574.80)	51%	0.00	51%	(49,425.20)	
E	21	005	105	000	301	000	422	000	Veba/Flex/TrustPoint	20,000.00	1,636.54	6,117.54	31%	0.00	31%	13,882.46	
E	21	005	105	000	302	000	422	000	Claims-Medical	7,990,000.00	0.00	0.00	0%	0.00	0%	7,990,000.00	
E	21	005	105	000	305	000	422	000	Claims-Pharmacy/RX	1,410,000.00	0.00	0.00	0%	0.00	0%	1,410,000.00	
E	21	005	105	000	307	000	422	000	Health Carrier TPA	243,829.00	40,294.68	95,696.72	39%	0.00	39%	148,132.28	
E	21	005	105	000	308	000	422	000	StopLoss	506,134.00	79,660.51	159,530.86	32%	0.00	32%	346,603.14	
E	21	005	105	000	309	000	422	000	Fitness reimbursements	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	41,200.00	0.00	20,600.00	50%	0.00	50%	20,600.00	
<b>000 Districtwide</b>										<b>91,115.00</b>	<b>(588,730.43)</b>	<b>(239,337.67)</b>	<b>(263%)</b>	<b>0.00</b>	<b>(263%)</b>	<b>330,452.67</b>	
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(654,000.00)	(65,002.82)	(206,555.36)	32%	0.00	32%	(447,444.64)	
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA	(3,045.00)	0.00	(3,321.00)	109%	0.00	109%	276.00	
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	654,000.00	65,002.82	206,555.36	32%	0.00	32%	447,444.64	
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA	3,045.00	0.00	3,321.00	109%	0.00	109%	(276.00)	
<b>326 District Additional R/E</b>										<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	
R	21	000	000	000	088	331	422	000	P1 Wellness Credit	0.00	0.00	0.00	0%	0.00	0%	0.00	
E	21	005	105	000	314	331	422	000	Consultant Expense Wellness	0.00	0.00	0.00	0%	0.00	0%	0.00	
E	21	005	105	000	335	331	422	000	Short-Term Lease/Rental	0.00	447.55	1,790.20	0%	0.00	0%	(1,790.20)	
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	0.00	0.00	0.00	0%	0.00	0%	0.00	
E	21	005	105	000	309	331	422	000	Wellbeats/JE Fitness Reimb.	0.00	0.00	0.00	0%	0.00	0%	0.00	
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	
<b>331 Wellness R/E</b>										<b>0.00</b>	<b>447.55</b>	<b>1,790.20</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>(1,790.20)</b>	
<b>Report Totals:</b>										<b>91,115.00</b>	<b>(588,282.88)</b>	<b>(237,547.47)</b>	<b>(261%)</b>	<b>0.00</b>	<b>(261%)</b>	<b>328,662.47</b>	

**HR PERSONNEL REPORT**

Board Meeting Date:

**11.20.24****RETIREMENT/RESIGNATION/TERMINATION**

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE
McQuade; Susie	Resignation	Paraprofessional; 6.25 Hours / Day Hastings High School	ED MN ESP	November 11, 2024

**HIRES / REHIRES**

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	EMPLOYEE GROUP	EFFECTIVE DATE
Gust, Rachel	Administrative Assistant-Welcome Center Greeter; 8 Hours / Day Hastings Middle School	\$22.61 / Hour	HESA	November 18, 2024
Jahnke, Bernard	Custodian; 8 Hours / Day Hastings High School	\$22.44 / Hour	Custodian	November 14, 2024
Mancl, Tiffany	Paraprofessional Substitute - SPED; Hours Vary District Wide	\$19.40 / Hour	N/A	November 12, 2024
Rowan, Katherine	Cook Assistant; 3 Hours / Day Hastings High School	\$19.02 / Hour	Food Service	November 12, 2024
Siebenaler, Benjamin	SAC Assistant Sub; Hours Vary District Wide	\$15.30 / Hour	N/A	November 15, 2024
Starc, Ella	AVID Tutor; 8 Hours / Week Hastings High School	\$12.50 / Hour	N/A	October 29, 2024
Vedders, Mariah	LTS Reading Intervention McAuliffe Elementary	\$250.78 / Day	N/A	November 6, 2024
Winkels, Bridee	Paraprofessional Substitute - SPED; Hours Vary District Wide	\$19.40 / Hour	N/A	November 21, 2024

**LEAVE APPROVAL**

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Baum, Christine	Approval	Special Education Teacher; 1.0 FTE Hastings High School	ED MN - Teachers	November 14, 2024 - December 20, 2024

**ASSIGNMENT CHANGES**

NAME	FROM	TO	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Bierwerth, Trinity	Cook Assistant; 3 Hours / Day Hastings High School	Cook; 6.25 Hours / Day Hastings High School	Food Service	October 29, 2024
Fenton, Alysa	Comm. Ed Para; 8 Hours / Day \$20.89 / Hour Tilden	Admin Asst III; 8 Hours / Day \$23.40 / Hour Tilden	HESA	December 9, 2024
Meyer, Cassidy	Paraprofessional Substitute; Hours Vary District Wide	Paraprofessional; 6.25 Hours / Day Kennedy Elementary	ED MN ESP	November 26, 2024

Strauss, Robyn	Paraprofessional; 6.25 Hours / Day Kennedy Elementary	Paraprofessional Substitute; Hours Vary District Wide	N/A	November 12, 2024
Swanson, Sydney	Paraprofessional ; 6.25 Hours / Day Hastings Middle School	Paraprofessional; 6.25 Hours / Day McAuliffe Elementary	ED MN ESP	November 12, 2024
Triplett, Dominique	Paraprofessional Substitute; Hours Vary District Wide	Paraprofessional; 6.25 Hours / Day Pinecrest Elementary	ED MN ESP	October 31, 2024



# AIA Document G701® – 2017

## Change Order

**PROJECT:** *(Name and address)*  
District-Wide Door Hardware  
Replacements  
Multiple Locations  
Hastings, Minnesota 55033

**CONTRACT INFORMATION:**  
Contract For: General Construction  
  
Date: November 28, 2022

**CHANGE ORDER INFORMATION:**  
Change Order Number: Two (2)  
  
Date: November 14, 2024

**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, Suite 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: Additional deadbolts at McNamara. *Add \$1,287*

GCPR #03: Additional thumbturns, deadbolts, and cylinders at Pinecrest. *Add \$1,551*

GCPR #04: Additional thumbturns, deadbolts, and push bars at Kennedy. *Add \$1,331*

GCPR #05: Existing door modifications and cylinders at McAuliffe. *Add \$3,462*

GCPR #06: Existing door modifications at Tilden. *Add \$3,553*

GCPR #07: Price increase/scope modification for classroom rearrangement at the Middle School. *Add \$13,184*

GCPR #08: Additional cylinders needed at Tilden. *Add \$1,398*

**TOTAL CHANGE ORDER NO. 2 ADD \$25,766.00**

The original Contract Sum was	\$	237,800.00
The net change by previously authorized Change Orders	\$	116,053.00
The Contract Sum prior to this Change Order was	\$	353,853.00
The Contract Sum will be increased by this Change Order in the amount of	\$	25,766.00
The new Contract Sum including this Change Order will be	\$	379,619.00

The Contract Time will be unchanged by Zero (0) days.  
The date of Substantial Completion will be June 30, 2023

**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

ARCHITECT *(Firm name)*

SIGNATURE

Tyler Ertl, AIA | Associate

PRINTED NAME AND TITLE

11/14/24

DATE

Derau Construction

CONTRACTOR *(Firm name)*

SIGNATURE

Kari M. Cahill O'Brien Management

PRINTED NAME AND TITLE

11/14/2024

DATE

Independent School District #200

OWNER *(Firm name)*

SIGNATURE

PRINTED NAME AND TITLE

DATE

Change proposal pricing worksheet

Date: 7/1/2024  
 Contractor: Derau Construction, LLC.  
 Project: Hastings District Hardware  
 Location: Hastings, MN

Work Description: **McNamara extra work items.**  
 Doors: T201, T203, T200B provide deadbolts.

G CPR #: **2** **REVISED**

Description	Quantity	Labor Rate	Labor Sub-total	Taxes 23%	Support & Burden 28%	OH & P 10%	Total
<b>Labor</b>							
Working Foreman	1 hrs	\$95.00	\$95.00	\$21.85	\$26.60	\$14.35	\$158
Labor	3 hrs	\$95.00	\$285.00	\$65.55	\$79.80	\$43.04	\$632

	Quantity	Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
<b>Materials/ Equipment/ Sub</b>							
Bredemus deadbolts	3 ea	\$139.00	\$417	\$34.40	\$0.00	\$45.14	\$497

Sub Total \$1,287

Add days of construction due to added item.  
 30 days

Grand Total \$1,287

Change proposal pricing worksheet

Date: 7/1/2024  
 Contractor: Derau Construction, LLC.  
 Project: Hastings District Hardware  
 Location: Hastings, MN

Work Description: **Pinecrest extra work items.**

Restroom rethread thumb turns due to existing are stripped.  
 Gym/Cafeteria push bars reinstall due to modify new to meet field conditions  
 Doors: A153B, A148B, A148E, A144A, A144B  
 A123C need cylinder for mullion not called on drawings.  
 A148C & A148F reinstall deadbolts due to unforeseen conditions.  
 B52B new cylinder & reinstall due to incorrect item approved

GCPR #: **3 REVISED**

Description	Quantity	Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
<b>Labor</b>							
Working Foreman	1 hrs.	\$95.00	\$95.00	\$21.85	\$26.60	\$14.35	\$158
Labor	6 hrs.	\$95.00	\$570.00	\$131.10	\$159.60	\$86.07	\$947

Description	Quantity	Unit	Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment	OH & P 10%	Total
<b>Materials/ Equipment/ Sub</b>								
Bredemus material cylinder for mullion	1	ea	\$155.25	\$155	\$12.81	\$0.00	\$16.81	\$185
B52B new cylinder needed	1	ea.	\$175	\$175	\$14.44	\$0.00	\$18.94	\$208
Tool rethreading rental	1	hr.	\$45	\$45	\$3.71	\$0.00	\$4.87	\$54

Sub Total \$1,551

Add days of construction due to added item.  
 30 days

Grand Total \$1,551

Change proposal pricing worksheet

Date: 7/1/2024  
 Contractor: Derau Construction, LLC.  
 Project: Hastings District Hardware  
 Location: Hastings, MN

Work Description: **Kennedy extra work items.**  
 Restroom thumb turns rethread due to existing are stripped.  
 Gym/Cafeteria push bars reinstall need to modify new to meet field conditions  
 A101A and A101B provide deadbolts and install labor

GCPR #: **4** **REVISED**

Description	Quantity	Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
<b>Labor</b>							
Working Foreman	1 hrs	\$95.00	\$95.00	\$21.85	\$26.60	\$14.35	\$158
Labor	5 hrs	\$95.00	\$475.00	\$109.25	\$133.00	\$71.73	\$789

	Quantity	Unit	M/ E/ S Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment	OH & P 10%	Total
<b>Materials/ Equipment/ Sub</b>								
Bredemus new deadbolt style	2	ea	\$139.00	\$278	\$22.94	\$0.00	\$30.09	\$331
Tool rethreading rental	1	hr.	\$45	\$45	\$3.71	\$0.00	\$4.87	\$54

Sub Total \$1,331

Add days of construction due to added item.  
 30 days

Grand Total \$1,331

## Change proposal pricing worksheet

Date: 7/2/2024  
 Contractor: Derau Construction, LLC.  
 Project: Hastings District Hardware  
 Location: Hastings, MN

Work Description: **McAuliffe extra work items.**

Door 109B modify to meet new needs.  
 Door B124C existing threads stripped need to repair.  
 D104B install spacers to make door operate correctly with existing frame.  
 Wrong cylinders approved A202, A138B, B124C, D123, D118A, D104B, D102C  
 & A144C.

GCPR #: 5      **REVISED**

Description	Quantity	Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
<b>Labor</b>							
Working Foreman	1 hrs	\$95.00	\$95.00	\$21.85	\$26.60	\$14.35	\$158
Labor	5 hrs	\$95.00	\$475.00	\$109.25	\$133.00	\$71.73	\$789

Description	Quantity	Unit	Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment	OH & P 10%	Total
<b>Materials/ Equipment/ Sub</b>								
Bredemus labor to modify existing door	6	hrs	\$145.00	\$870	\$71.78	\$0.00	\$94.18	\$1,036
Bredemus cylinders	8	ea	\$155.25	\$1,242.00	\$102.47	\$0.00	\$134.45	\$1,479

Sub Total      \$3,462

Add days of construction due to added item.  
 30 days

Grand Total      \$3,462

### Change proposal pricing worksheet

Date: 7/22/2024  
 Contractor: Derau Construction, LLC.  
 Project: Hastings District Hardware  
 Location: Hastings, MN

Work Description: **Tilden prep existing doors to install new hardware  
 modifications needed due to unforeseen existing hardware issues**

GCPR #: 6

Description	Quantity	Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
<b>Labor</b>							
Working Foreman	3 hrs	\$95.00	\$285.00	\$65.55	\$79.80	\$43.04	\$473

Description	Quantity	Unit	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
<b>Materials/ Equipment/ Sub</b>							
Labor 12 Wood Doors and 1 HM Door	20	hrs	\$140	\$2,800	\$0.00	\$0.00	\$280.00
				\$0	\$0.00	\$0.00	\$0

Sub Total \$3,553

Add days of construction due to added item.  
 15 days

Grand Total \$3,553

Change proposal pricing worksheet

Date: 7/16/2024  
 Contractor: Derau Construction, LLC.  
 Project: Hastings District Hardware  
 Location: Hastings, MN

Work Description: Price increase in materials due to order delay 4 months wait for keying schedule.

GCPR #: 7 REVISED

Description	Quantity	Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
<b>Labor</b>							
Working Foreman	2 hrs	\$95.00	\$190.00	\$43.70	\$53.20	\$28.69	\$316

	Quantity	Unit Price	M/ E/ S Sub-total	8.375% Sales Tax	Equipment Sub	OH & P 10%	Total
<b>Materials/ Equipment/ Sub</b>							
Bredemus Hardware	1 ls	\$10,871	\$10,871	\$910.45	\$0.00	\$1,087.10	\$12,869
		\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0

Sub Total \$13,184

Add days of construction due to added item.  
 0 days

Grand Total \$13,184







## 514 BULLYING PROHIBITION POLICY

### I. PURPOSE

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

### II. GENERAL STATEMENT OF POLICY

- A. An act of bullying, by either an individual student or a group of students, is expressly prohibited:
1. on school premises, on school district property, at school functions or activities, or on school transportation;
  2. by the use of electronic technology and communications on the school premises, during the school functions or activities, on school transportation, or on the school computers, networks, forums, and mailing lists; or
  3. by use of electronic technology and communications off the school premises to the extent such use substantially and materially disrupts student learning or the school environment.
- B. A school-aged child who voluntarily participates in a public school activity, such as a co-curricular or extracurricular activity, is subject to the policy provisions applicable to the public school students participating in the activity.
- C. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another

student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources. This policy also applies to sexual exploitation.

- D. Malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religion, sexual harassment, sexual orientation and gender identity as defined in Minnesota Statutes, chapter 363A is prohibited. This prohibition applies to students, independent contractors, teachers, administrators, and other school personnel.

Malicious and sadistic conduct and sexual exploitation by a school district or school staff member, independent contractor, or enrolled student against a staff member, independent contractor, or student that occurs as described in Article II.A above is prohibited.

- E. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.
- F. Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.
- G. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.
- H. False accusations or reports of bullying against another student are prohibited.
- I. A person who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures, including the school district's discipline policy (See ISD 200 Policy 506). The school district may take into account the following factors:
  - 1. The developmental ages and maturity levels of the parties involved;
  - 2. The levels of harm, surrounding circumstances, and nature of the behavior;

3. Past incidences or past or continuing patterns of behavior;
4. The relationship between the parties involved; and
5. The context in which the alleged incidents occurred.

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

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

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

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

### **III. DEFINITIONS**

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

- A. "Bullying" means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:
  1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or
  2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying, malicious and sadistic conduct, and sexual exploitation.

- B. "Civil Discourse" refers to respectful conversation and constructive communications where individuals have different perspectives.

- C. “Cyberbullying” means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on social media or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.
- D. “Immediately” means as soon as possible but in no event longer than 24 hours.
- E. “Intimidating, threatening, abusive, or harming conduct” means, but is not limited to, conduct that does the following:
1. Causes physical harm to a student or a student’s property or causes a student to be in reasonable fear of harm to person or property;
  2. Under Minnesota common law, violates a student’s reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or
  3. Is directed at any student or students, including those based on a person’s actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.
- F. “Malicious and sadistic conduct” means creating a hostile ~~learning~~ environment by acting with the intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.
- G. “On school premises, on school district property, at school functions or activities, or on school transportation” means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student’s walking route to or from school for purposes of attending school or

school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

- H. “Prohibited conduct” means bullying or cyberbullying , malicious and sadistic conduct, sexual exploitation, or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about prohibited conduct.
- I. “Remedial response” means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.

~~“Student” means a student enrolled in a public school.~~

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

- A. Any person who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available in the school district office, but oral reports shall be considered complaints as well.
- C. The building principal, the principal’s designee, or the building supervisor (hereinafter the “building report taker”) is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly to a school district human rights officer or the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

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

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

## **V. SCHOOL DISTRICT ACTION**

- A. Within three school days of the receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or a third party designated by the school district.
- B. The building report taker or other appropriate school district officials may take immediate steps, at their discretion, to protect the target or victim of the bullying or other prohibited conduct, the complainant, the reporter, and students or others, pending completion of an investigation of the bullying or other prohibited conduct, consistent with applicable law.
- C. The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

- D. Upon completion of an investigation that determines that bullying or other prohibited conduct has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the student discipline policy (ISD 200 Policy 506) and other applicable school district policies; and applicable regulations.
- E. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident of the remedial or disciplinary action taken, to the extent permitted by law.
- F. In order to prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

## **VI. RETALIATION OR REPRISAL**

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

the conduct and shall take into account the factors specified in Section II.F. of this policy.

## VII. TRAINING AND EDUCATION

- A. ~~Consistent with its applicable policies and practices~~, the school district ~~must shall~~ discuss this policy with students, school personnel and volunteers and provide appropriate training ~~for all to school district personnel to prevent, identify, and respond to prohibited conduct regarding this policy~~. The school district shall establish a training cycle for school personnel to occur during a period not to exceed every three school years. Newly employed school personnel must receive the training within the first year of their employment with the school district. The school district or a school administrator may accelerate the training cycle or provide additional training based on a particular need or circumstance. This policy shall be included in employee handbooks, training materials, and publications on school rules, procedures, and standards of conduct, which materials shall also be used to publicize this policy.
- B. The school district shall require ongoing professional development, consistent with Minnesota Statutes section 122A.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:
1. Developmentally appropriate strategies both to prevent and to immediately and effectively intervene to stop prohibited conduct;
  2. The complex dynamics affecting a perpetrator, target, and witnesses to prohibited conduct;
  3. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;
  4. The incidence and nature of cyberbullying; and
  5. Internet safety and cyberbullying.
- C. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.
- D. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the target or victim, and to make resources or referrals to resources

available to targets or victims of bullying.

- E. The administration ~~will is encouraged to~~ provide developmentally appropriate instruction and is directed to review programmatic instruction to determine if adjustments are necessary to help students identify and prevent or reduce bullying and other prohibited conduct. ~~;~~ ~~This will include appropriate measures that teach the~~ value of diversity in school and society, to develop and improve students' knowledge and skills for solving problems, managing conflict, engaging in civil discourse, and recognizing, responding to, and reporting bullying or other prohibited conduct, and to make effective prevention and intervention programs available to students.

The administration must establish strategies for creating a positive school climate and use evidence-based ~~methodssocial-emotional learning~~ to prevent and reduce discrimination and other improper conduct.

The administration ~~willis encouraged~~ ~~engage in practices to create a safe and supportive school environment.~~, to the extent practicable, to take such actions as it ~~may deem appropriate to accomplish the following:~~

- ~~1. Engage all students in creating a safe and supportive school environment;~~
- ~~2. Partner with parents and other community members to develop and implement prevention and intervention programs;~~
- ~~3. Engage all students and adults in integrating education, intervention, and other remedial responses into the school environment;~~
- ~~4. Train student bystanders to intervene in and report incidents of bullying and other prohibited conduct to the schools' primary contact person;~~
- ~~5. Teach students to advocate for themselves and others;~~
- ~~6. Prevent inappropriate referrals to special education of students who may engage in bullying or other prohibited conduct, and~~

~~Foster student collaborations that, in turn, foster a safe and supportive school climate.~~

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

- G. The school district shall inform affected students and their parents of rights they may have under state and federal data practices laws to obtain access to data related to an incident and their right to contest the accuracy or completeness of the data. The school district may accomplish this requirement by inclusion of all or applicable parts of its protection and privacy of pupil records policy (See ISD 200 Policy 515) in the student handbook.

## VIII. NOTICE

- A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.
- B. ~~Article II, paragraph D, regarding malicious and sadistic conduct~~ ~~This policy~~ must be conspicuously posted throughout each school building, in the administrative offices of the school district, and in the office of each school.
- C. ~~This policy shall be conspicuously posted in the administrative offices of the school and school district in summary form.~~
- D. This policy must be distributed to each school district or school employee and independent contractor, ~~if the contractor regularly interacts with students, at the time of employment with the district or the school. at the time of hiring or~~ ~~contracting.~~
- E. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (ISD 200 Policy 506) distributed to parents at the beginning of each school year.
- F. This policy shall be available to all parents and other school community members in an electronic format in the language appearing on the school district's or a school's website, ~~consistent with the district policies and practices.~~

~~Each school must develop a process for discussing this policy with students, parents of students, independent contractors, and school employees.~~

- G. The school district shall provide an electronic copy of its most recently amended policy to the Commissioner of Education.

## IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minnesota Statutes section 121A.031 and 121A.0312 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

**Legal References:**

*Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*  
*Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definitions)*  
*Minn. Stat. § 120B.232 (Character Development Education)*  
*Minn. Stat. § 121A.03 (Model Policy)*  
*Minn. Stat. § 121A.031 (School Student Bullying Policy)*  
~~*Minn. Stat. § 121A.032 (Malicious and Sadistic Conduct)*~~  
*Minn. Stat. § 121A.0311 (Notice of the Rights and Responsibilities of Students and Parents under the Safe and Supportive Minnesota Schools Act)*  
*Minn. Stat. § 121A.0312 (Malicious and Sadistic Conduct)*  
*Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)*  
*Minn. Stat. § 121A.69 (Hazing Policy)*  
*Minn. Stat. Ch. 124E (Charter Schools)*  
*Minn. Stat. Ch. 363A (Minnesota Human Rights Act)*  
*20 U.S.C. § 1232g et seq. (Family Educational Rights and Privacy Act) 34*  
*C.F.R. §§ 99.1 - 99.67 (Family Educational Rights and Privacy)*

**Cross References:**

*ISD 200 Policy 413 (Harassment and Violence)*  
*ISD 200 Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)*  
*ISD 200 Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)*  
*ISD 200 Policy 423 (Employee-Student Relationships)*  
*ISD 200 Policy 501 (School Weapons Policy) ISD 200 Policy 506 (Student Discipline)*  
*ISD 200 Policy 507 (Corporal Punishment and Prone Restraint)*  
*ISD 200 Policy 515 (Protection and Privacy of Pupil Records)*  
*ISD 200 Policy 521 (Student Disability Nondiscrimination)*  
*ISD 200 Policy 522 (Title IX Sex Nondiscrimination Policy)*  
*ISD 200 Policy 524 (Internet Acceptable Use and Safety Policy)*  
*ISD 200 Policy 526 (Hazing Prohibition)*  
*ISD 200 Policy 529 (Staff Notification of Violent Behavior by Students)*  
*ISD 200 Policy 709 (Student Transportation Safety Policy)*  
*ISD 200 Policy 712 (Video Surveillance Other Than on Buses)*

*Policy Reviewed:* ~~09/20/2024~~ ~~02-08-2022~~  
*Policy Adopted:* 07.28.2021  
*Policy Revised:* 07.27.2023



## 526 HAZING PROHIBITION

### I. PURPOSE

The purpose of this policy is to maintain a safe learning environment for students and staff that is free from hazing. Hazing activities of any type are inconsistent with the educational goals of the school district and are prohibited at all times.

### II. GENERAL STATEMENT OF POLICY

- A. No student, teacher, administrator, volunteer, contractor or other employee of the school district shall plan, direct, encourage, aid or engage in hazing.
- B. No teacher, administrator, volunteer, contractor or other employee of the school district shall permit, condone or tolerate hazing.
- C. Apparent permission or consent by a person being hazed does not lessen the prohibitions contained in this policy.
- D. Retaliation against a victim, good faith reporter, or a witness of hazing is prohibited.
- E. False accusations or reports of hazing against a student, teacher, administrator, volunteer, contractor, or other employee are prohibited.
- F. A person who engages in an act of hazing, reprisal, retaliation, or false reporting of hazing or permits, condones, or tolerates hazing shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, tolerate, or are a party to prohibited acts of hazing may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

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

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

- G. This policy applies to hazing that occurs during and after school hours, on or off school premises or property, at school functions or activities, or on school transportation. ~~This policy applies to behavior that occurs on or off school property and during and after~~

~~school hours.~~

- H. A person who engages in an act that violates school policy or law in order to be initiated into or affiliated with a student organization shall be subject to discipline for that act.
- I. The school district will act to investigate all complaints of hazing and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor or other employee of the school district who is found to have violated this policy.

### III. DEFINITIONS

- A. “Hazing” means committing an act against a student, or coercing a student into committing an act, that creates a substantial risk of harm to a person, in order for the student to be initiated into or affiliated with a student organization, or for any other purpose. The term hazing includes, but is not limited to:
  - 1. Any type of physical brutality such as whipping, beating, striking, branding, electronic shocking or placing a harmful substance on the body.
  - 2. Any type of physical activity such as sleep deprivation, exposure to weather, confinement in a restricted area, calisthenics or other activity that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student.
  - 3. Any activity involving the consumption of any alcoholic beverage, drug, tobacco product or any other food, liquid, or substance that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student.
  - 4. Any activity that intimidates or threatens the student with ostracism, that subjects a student to extreme mental stress, embarrassment, shame or humiliation, that adversely affects the mental health or dignity of the student or discourages the student from remaining in school.
  - 5. Any activity that causes or requires the student to perform a task that involves violation of state or federal law or of school district policies or regulations.
- B. “Immediately” means as soon as possible but in no event longer than 24 hours.
- C. “On school premises or school district property, or at school functions or activities, or on school transportation” means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student’s walking route to or from

school for purposes of attending school or school-related functions, activities, or events. While prohibiting hazing at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

- D. “Remedial response” means a measure to stop and correct hazing, prevent hazing from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of hazing.
- E. “Student” means a student enrolled in a public school or a charter school.
- F. “Student organization” means a group, club or organization having students as its primary members or participants. It includes grade levels, classes, teams, activities or particular school events. A student organization does not have to be an official school organization to come within the terms of this definition.

#### **IV. REPORTING PROCEDURES**

- A. Any person who believes he or she has been the victim of hazing or any person with knowledge or belief of conduct which may constitute hazing shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report hazing anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.

The building principal, the principal’s designee, or the building supervisor (hereinafter the “building report taker”) is the person responsible for receiving reports of hazing at the building level. Any adult school district personnel who receives a report of hazing prohibited by this policy shall inform the building report taker immediately. Any person may report hazing directly to a school district human rights officer or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters

- C. A teacher, administrator, volunteer, contractor, and other school employees shall be particularly alert to possible situations, circumstances, or events which might include hazing. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct which may constitute hazing shall make reasonable

efforts to address and resolve the hazing and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute hazing or who fail to make reasonable efforts to address and resolve the hazing in a timely manner may be subject to disciplinary action. ~~The building principal is the person responsible for receiving reports of hazing at the building level. Any person may report hazing directly to a school district human rights officer or to the superintendent.~~

- D. Submission of a good faith complaint or report of hazing will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment. ~~Teachers, administrators, volunteers, contractors and other employees of the school district shall be particularly alert to possible situations, circumstances or events which might include hazing. Any such person who receives a report of, observes, or has other knowledge or belief of conduct which may constitute hazing shall inform the building principal immediately.~~
- E. Reports of hazing are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of hazing and the record of any resulting investigation. ~~Submission of a good faith complaint or report of hazing will not affect the complainant or reporter's future employment, grades or work assignments.~~
- F. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.

## V. SCHOOL DISTRICT ACTION

- A. Within three (3) days of the receipt of a complaint or report of hazing, the school district shall undertake or authorize an investigation by school district officials or a third party designated by the school district.
- B. The building report taker or other appropriate school district officials may take immediate steps, at their discretion, to protect the target or victim of the hazing, the complainant, the reporter, and students or others pending completion of an investigation of alleged hazing prohibited by this policy.
- C. The alleged perpetrator of the hazing shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- D. Upon completion of an investigation that determines hazing has occurred, the school

district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; and applicable school district policies and regulations.

- E. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets or victims of hazing and the parent(s) or guardian(s) of alleged perpetrators of hazing who have been involved in a reported and confirmed hazing incident of the remedial or disciplinary action taken, to the extent permitted by law.
- F. In order to prevent or to respond to hazing committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in hazing.

~~Upon receipt of a complaint or report of hazing, the school district shall undertake or authorize an investigation by school district officials or a third party designated by the school district.¶¶~~

~~The school district may take immediate steps, at its discretion, to protect the complainant, reporter, students, or others pending completion of an investigation of hazing.¶¶~~

~~Upon completion of the investigation, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination or discharge. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements, applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act, school district policies and regulations.~~

## **VI. RETALIATION OR REPRISAL**

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

faith report of alleged hazing, who provides information about hazing, who testifies, assists, or participates in an investigation of alleged hazing, or who testifies, assists, or participates in a proceeding or hearing relating to such hazing. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment.

Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the prohibited conduct. Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct.

~~The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor or other employee of the school district who retaliates against any person who makes a good faith report of alleged hazing or against any person who testifies, assists, or participates in an investigation, or against any person who testifies, assists or participates in a proceeding or hearing relating to such hazing. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.~~

## VII. DISSEMINATION OF POLICY

- A. This policy shall appear in the ~~district~~~~each school~~'s student handbook and in each school's building and staff handbooks.
- B. The school district will develop a method of discussing this policy with students and employees.

**Legal References:** *Minn. Stat. § 121A.031 (School Student Bullying Policy)*  
*Minn. Stat. § 121A.0311 (Notice of the Rights and Responsibilities of Students and Parents Under the Safe and Supportive Minnesota Schools Act)*  
*Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)*  
*Minn. Stat. § 121A.69 (Hazing Policy)*  
~~*Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)*~~

**Cross References:** ~~*MSBA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)*~~  
*ISD 200 Policy 413 (Harassment and Violence)*  
*ISD 200 Policy 506 (Student Discipline)*  
*ISD 200 Policy 514 (Bullying Prohibition Policy)*  
~~*MSBA Model Policy 525 (Violence Prevention [Applicable to Students and Staff])*~~

*Reviewed: 09.06.2024*

*Adopted: 11.04.1997*

*Revised: 10.25.2006*



## **531 THE PLEDGE OF ALLEGIANCE**

### **I. PURPOSE**

The school board recognizes the need to display an appropriate United States flag and to provide instruction to students in the proper etiquette, display, and respect of the flag. The purpose of this policy is to provide for recitation of the pledge of allegiance and instruction in school to help further that end.

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

Students in this school district shall recite the pledge of allegiance to the flag of the United States of America one or more times each week. The recitation shall be conducted:

- A. By each individual classroom teacher or the teacher's surrogate; or
- B. Over a school intercom system by a person designated by the school principal or other person having administrative control over the school.

### **III. EXCEPTIONS**

Anyone who does not wish to participate in reciting the pledge of allegiance for any personal reasons may elect not to do so. Students and school personnel must respect another person's right to make that choice. (Note: This statement is to be placed in student handbooks.)

### **IV. INSTRUCTION**

Students will be instructed in the proper etiquette toward, correct display of, and respect for the flag, and in patriotic exercises.

**Legal References:** Minn. Stat. § 121A.11, Subd. 3 and Subd. 4 (United States Flag)

**Cross References:** None

*Reviewed:* 09.06.2024

*Revised:* 10.25.2006

*Adopted:* 10.05.2004



## 909 MEMORIALS AND MEMORIAL ACTIVITIES FOR STUDENTS AND STAFF

### I. PURPOSE

The purpose of this policy is to establish the criteria and procedures for memorials and memorial activities for students and staff. Hastings Public Schools recognizes that the loss of a student or staff member deeply impacts students, staff, and families. ~~Following the loss of a Hastings student or staff member, the primary focus of staff will be on helping those (staff, students, and families) affected by the death to make connections to appropriate school and community resources.~~

### II. GENERAL STATEMENT OF POLICY

In recognition that schools are designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff. ~~Temporary~~ ~~M~~memorials and memorial activities expressed at school need to be coordinated and approved through the crisis support team, as well as the principal or their designee and in consultation with the superintendent or their designee. The crisis support team will assist families and students in selecting memorial activities that are appropriate for school and assist students and staff in healthy bereavement. School district funds and district student activity accounts cannot be used to support, finance, or fundraise for memorials or memorial activities. It is further recognized that the principal or their designee shall have a certain amount of discretion in these situations to make professional judgments, in consultation with the superintendent, to best meet the overall needs of students, staff, parents and the community.

### III. DEFINITIONS

- A. "Memorials" means an object to remember an event or deceased person(s).
- B. "Memorial Activities" means activities to remember an event or deceased person(s).
- C. "Permanent Memorials" means a memorial intended to be sustained over time.
- D. "Crisis Support Team" means a designated group of trained professionals as assigned by the principal, providing grief services following a death of a student or staff member.

### IV. RECOMMENDED MEMORIAL PROCEDURES

~~Sometimes, in the aftermath of a crisis or death, m~~Memorials ~~are proposed~~ ~~decisions made~~ ~~immediately after a death may be made~~ without full consideration of the potential implications for students, staff, families, and the community. ~~all involved.~~ This policy provides district parameters to guide decision-making regarding school-related memorials. ~~The following guidelines are offered to assist the Crisis Support Team and~~

~~administration when making such decisions.~~

## V. RECOMMENDED MEMORIAL ACTIVITIES

### A. Permanent Memorials and Donations

~~The Hastings Public Schools Board of Education has designated a memorial board for all donations and to serve as a permanent memorial. Dollars donated in excess of the cost of the memorial plaque may will~~ be used as a scholarship in coordination with the family.

### B. Temporary Memorials

~~It is recommended that~~ Temporary memorials, as approved by the crisis support team and the building principal, can be displayed within the school building or on school grounds until one week after the death, at which time they will be given to the family by the school principal. Temporary memorials may include banners, pictures, student desk displays, etc. that foster a sense of hope, recovery, and positive action.

### C. Memorial Activities

A memorial activity may be held in the name of the deceased student or staff member. The event may be sponsored by a class, club, or activity in which the deceased student or staff member participated; such events may not be held during the school day. Notice of a memorial activity should occur outside of the school day. It is recommended that the memorial activity utilize community partners such as employers and faith communities and be approved by the principal, superintendent or their designee.

### D. Graduation Recognition

It is recommended that one symbol representing deceased members of a graduation class, such as a plant or bouquet of flowers, may be present on the stage. It is also recommended that the name of a deceased student or students be read at the beginning of the commencement process. The superintendent is the final authority for all additional high school graduation decisions.

### E. Dedication in School Yearbook

A “dedication” in the school yearbook may be requested during the same school year as a student or staff member's death. Dedications are subject to the approval of the district’s crisis support team and administration.

### F. Moment of Silence

A “moment of silence” may be used following the death of a student or staff member. School-wide moments of silence should occur within two school days following notification of the death. Moments of silence are also approved for use at ISD #200

Board of Education meetings, co-curricular events, and community-based events should occur as near the date of the death of the student or staff member as possible.

G. Other Notes

It is recommended that existing memorials established prior to the implementation of this policy will remain intact. Existing memorials are generally the sole responsibility of the entity providing the memorial; district staff and or finances may only be used to maintain current memorials as part of the regular maintenance processes and or to ensure safe conditions. The district reserves the right to remove a memorial if it is not or cannot be maintained or is contrary to the overall educational needs of students. *The family of the deceased will be notified of any removal of previously established memorials that the district has recorded and be given the option to take ownership of the memorial off of school grounds.*

H. Family Communication

It is recommended that the superintendent, principal, or their designee communicate as appropriate with the family of the deceased in applying the policy and procedure.

**VI. NOT RECOMMENDED MEMORIAL ACTIVITIES**

A. Fundraising

It is recommended that selling and or fundraising of memorial items occur outside of the school day. District student activity accounts cannot be used to support, finance, or fundraise for memorialization. Proceeds from co-curricular events or contests cannot be donated to agencies for memorialization.

B. Memorial Services at School

It is recommended that school district facilities not be used for formal memorial services. However, the superintendent has the discretion to consider approving community-based memorial events that utilize district facilities.

C. Anniversary Dates

It is recommended that formal, school-wide recognition of anniversary dates only occur with approval from the superintendent. If the death of a student or staff member occurred in a public location accessible by community members, such as a crash site, district staff should not provide anniversary monitoring.

**Legal References:** *None*

**Cross References:** *Inventory of permanent memorials on campus ~~None~~*

**Policy Reviewed:** *10.04.2024*

**Policy Adopted:**

*Policy Revised:*

For November 20, 2024 Board Meeting

Motion to set the actuarial determined contribution for the PERA Irrevocable Trust (Fund 45) per the liability study for 24-25 & 25-26 to:

Amortization Period-Average Future Service 10:	Unassigned General Fund 1	\$ 558,049
Amortization Period-Average Future Service 10:	Food Service Fund 2	\$ 11,720
Amortization Period-Average Future Service 10:	Community Ed. Fund 4	\$ 18,605
		<u>\$ 588,374</u>

Motion to set the actuarial determined contribution for the Pension/ASL Funds per the liability study for 24-25 & 25-26 to:

Amortization Period-Average Future Service 5:	Committed Gen. 01-418-000	\$ 92,444
Amortization Period-Average Future Service 5:	Restricted FS 02-464-418	\$ 4,622
Amortization Period-Average Future Service 5:	Restricted CE 04-464-418	\$ -
		<u>\$ 97,066</u>



BRIDGE TO SUCCESS

Dr. Tamara Champa  
SUPERINTENDENT

# Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200  
1000 11<sup>TH</sup> STREET WEST  
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## 2024 Hastings School Board & Committee Future Meetings

*This document is a list of all the dates for work sessions, board meetings, special meetings, and committee meetings.*

*Committee descriptions and members are listed below the list of meetings.*

*Any questions or concerns regarding meetings can be directed to LynDee Humble at 651-480-7013 or via email at [lhumble@isd200.org](mailto:lhumble@isd200.org).*

<b>Color Key</b>	<b>Regular Board Work Session</b>	<b>Regular School Board Meeting Including Closed &amp; Special Meetings</b>	<b>Community Collaboration Committee</b>	<b>Facilities Committee</b>	<b>Finance Committee</b>	<b>Policy Committee</b>	<b>Joint Powers</b>	<b>Student School Board Committee</b>
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## Future Meeting Dates

Date	Time	Description	Board or Committee	Location
11.20.2024	6:00 PM	Regular Board Meeting	School Board	Hastings Middle School Media Center
11.21.2024	7:30 AM	Joint Powers Meeting	Joint Powers Committee	Tilden Community Center, Room 108
12.04.2024	11:15-12:45 PM	Finance Meeting	Finance Committee	District Office Conference Room A
12.04.2024	6:00 PM	Regular Board Work Session	School Board	Hastings Middle School Media Center
12.09.2024	12:00 noon to -1:00 PM	Policy Meeting	Policy Committee	District Office Conference Room A
12.18.2024	6:00 PM	Regular Board Meeting	School Board	Hastings Middle School Media Center