Hastings Area Public Schools - ISD 200
School Board Meeting Agenda

Wednesday, November 18, 2026
Regular Meeting
Middle School Media Center

I. **Call Meeting to Order**
   a. Attendance
II. **Pledge of Allegiance**
III. **Motion to Approve the Agenda/Table File**
IV. **Recognition of Visitors**
V. **Raider Spotlight**
   - Kristy Barse and the Hastings Chamber of Commerce
VI. **Public Comment Session**
VII. **Reports and Discussions**
   a. Student School Board Representative Report
   b. Superintendent Report
   c. Board Member Event Report
   d. Pathways Update Presentation
   e. Audit Presentation
   f. Enrollment Report 2025-2026 Presentation
   g. Spring 2025 MCA & Fall 2026 FastBridge Results Presentation
   h. Staff Development: 2025-26 Board Report
   i. Building Construction Fund Project Update
   j. Legal: Data Request Update
   k. School Board Representatives/Committees
      i. ISD 917 School Board Representative Update
      ii. AMSD Update
      iii. Community Collaboration Committee Update
         - No meeting held since last update.
      iv. Finance Committee Update
      v. Facilities Committee Update
      vi. Joint Powers Committee Update
         - No meeting held since last update.
         - Preparing for next City/Township Roundtable on December date TBD.
      vii. NAPAC Committee Update
      viii. Student School Board Committee Update
      ix. Smart Choices Wellness Committee Update
      x. Policy Committee Update
   l. Policies
      i. First Readings
         - 208 Development, Adoption, and Implementation of Policies
         - 215 Addressing School Board Member Violations
         - 524 Internet and Technology Acceptable Use and Safety Policy
      ii. Second Readings
         - 210 Conflict of Interest - School Board Members
         - 211 Criminal or Civil Action Against School District, School Board Member, Employee, or Student
         - 212 School Board Member Development

- 214 School Board Members Expense Reimbursement
- 501 School Weapons Policy

VIII. **Action Items**

a. Consent Agenda

i. Approval of the Minutes from the:
- 10/21/2026 Regular Board Meeting
- 11/04/2026 Special Board Meeting
- 11/09/2026 Special Board Meeting

ii. Bills Payable

iii. Fundraiser Approval(s)

iv. Contract Approval(s)

v. Personnel Report

vi. 2026-2028 Community Education Paraprofessional Employees Agreement

vii. 2026-2028 Computer Instructional Technicians Contract {pending ratification by the Union}

viii. 2026-2028 Principal Agreement

ix. Policies for Approval after Third Reading
- 506 Student Discipline

x. Procedures for Approval
- 206.1FRM Public Participation at School Board Meetings - Procedure & Request Form
- 208.1PR Development, Review, and Adoption of Policies, Procedures, and Forms

xi. Field Trip Approval: Show Choir - Waukee, IA

xii. Field Trip Approval: Show Choir - Cedar Rapids, IA

b. Items for Individual Action

i. Presentation and Approval: Comprehensive Achievement and Civic Readiness (CACR)

ii. Presentation and Approval: Language Access Plan

iii. Approval of Audit Report

iv. Policy for Approval after Third Reading
- 806 Crisis Management

v. Donations Acceptance Resolution

IX. **Future Meetings**

X. **Adjournment**

Hastings
Public Schools

Student Board Representative Reports

November 18, 2026

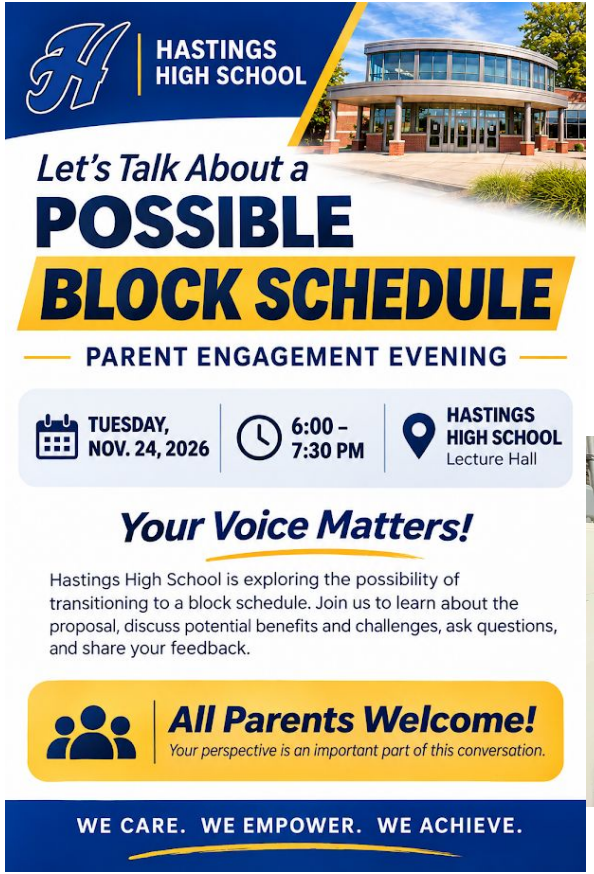
Prepared by: Avery Durfee, Shyla Henson, Samantha Seaman, and Leighton Morgan

Students are the heart of all we do

Hastings High School & ALP

Avery Durfee

Hastings High School & ALP









Hastings Middle School

Shyla Henson

Hastings Middle School

- **Athletics:**
  - 7th and 8th grade girls volleyball wrapped their season up, winning approximately 90% of their matches!
  - The girls tennis team went undefeated with a 5-2 victory over South St. Paul
  - Brody Vedders earned a 5th place medal at the Cross Country conference in White Bear Lake
  - Elianna Lucking earned All-Confrence honors with the Cross Country varsity team and qualified for state by finishing sixth overall and is on track to go to state
- **Outdoor Club**
  - Members of the HMS Outdoor Club took a trip to the Cottage Grove Ravine where they caught over 40 fish in over an hour
  - Biking excursion October 8th
  - Guest speaker Mike Versland came in October 29th and taught the members about deer hunting and wildlife

Hastings Middle School

- **Music**
  - Caitlin Cullen, Lola Jacobson, Brayden Quiring, Greta Peterson, Gabi Lucking, Matthew Leko, and Eli Hamann were all selected for the **Minnesota Junior Winds Honor Band!**
- **Clubs**
  - Gamers Club activated on October 20th
  - Future Teachers started organizing opportunities for 7th and 8th graders too work with elementary students and teachers
- **Fall Reading Challenge**
  - Launched on October 20th, students are able to enter weekly prize drawings by completing reading activities
    - First winners were 8th grader Amelia Caponigri and 5th grader Vivyann Swanson
- **Eagle Bluff**
  - Spectro Alloys generously donated $1,000 to help support the 8th grade Eagle Bluff field trip

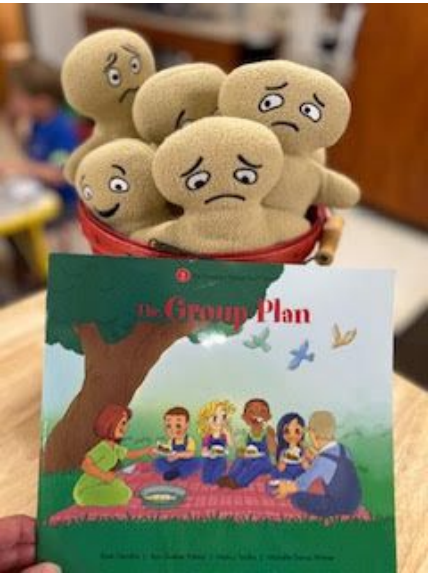
Tilden & Pinecrest Elementary

Samantha Seaman

Tilden

- The children are learning to recognize and name feelings
- Learning skills through hands on play
- Building friendships and social skills
- Honoring our Veterans











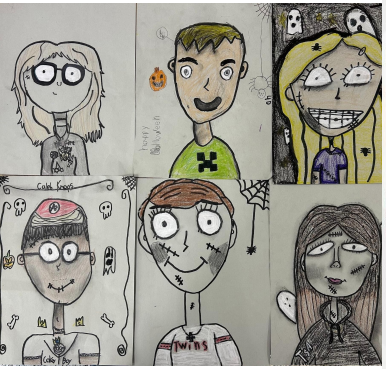


Pinecrest Elementary

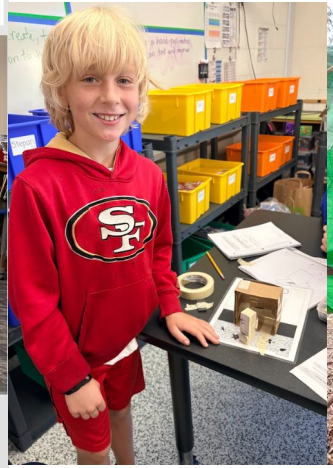


- Students have been using problem solving skills by learning about the different areas in STEM.
- PTA hosted a family movie night
- Kare 11 had a meteorologist that talked to 2nd grader











Kennedy Elementary
&
McAuliffe Elementary

Leighton Morgan

Kennedy Elementary

- 11/6 First Grade Field Trip: MN Zoo
- 11/16-17 4th Grade Field Trip: Carpenters Nature Center
- 11/12 2nd Grade Field Trip: Pleasant Hill Library
- They will have their fall break 11/26-27 and no school 11/28 regarding staff development





Some of Kennedy's featured November artists!

Adopt-A-Classroom:

Teachers received $1,000 grants funded Ruth & George Doffing dedicated to providing valuable resources for enhancing student learning inside the classroom!



McAuliffe Elementary

- 11/16 Culver's Night PTC 5-7pm
- 11/26-27 Fall Break
- 11/30 Staff Development
- Fun Run Assembly









THANK YOU



Hastings
Public Schools

Student Board Representative Reports

October 21, 2026

Prepared by: Avery Durfee, Shyla Henson, Samantha Seaman, and Leighton Morgan

Students are the heart of all we do

Hastings High School & ALP

Avery Durfee

Hastings High School & ALP













Hastings Middle School

Shyla Henson

Hastings Middle School

- Students represented school spirit through color coded grade colors during Homecoming week
  - Homecoming week concluded with a festive Raider assembly
- Students are amplifying the Raider Way by being **Safe, Respectful, and Responsible**
  - Students earn **Raider Recognition** tickets if they show the Raider Way
- New **HMS PTO (Parent Teacher Organization)**
  - Welcomes families to become involved in assisting teachers!
- **Physical Education students of the month!** (First picture on right)



Hastings Middle School

- Ms. Nicholson's 8th Grade Science "Chefs"
  - Students who "cook" (90% or higher) on a test earn the title of "Chef" and get a hat with their name on it where they are added to the classroom kitchen (first picture on right)
- **WEB (Where Everyone Belongs)** leaders introduce 5th graders to Middle School life!
  - Much like 11th and 12th grade Link Crew leaders, 7th and 8th grade WEB leaders welcomed the 5th graders too HMS (second picture on right)





Tilden & Pinecrest Elementary

Samantha Seaman

Tilden

- They had a visit from the Hastings Fire Department
- October 1st they held a fall themed event for families
- The preschoolers have been working on their motor skills though crafts.



COMMUNITY CENTER PRESCHOOL



Pinecrest Elementary

- They had a hotdog Picnic for families and students
- Author Visit By Heather Boschke (book “Little Birdie Buddies”)
- Readathon where Mr. Bakker had to wear a wig all day









Kennedy Elementary
&
McAuliffe Elementary

Leighton Morgan

Kennedy Elementary



WIN time:

- Beginning of October, students used their WIN time (What I Need) to target specific learning areas with their teachers. Their goal: to make time for students to grow in specific skills
- Fall Break: Nov. 26-27



Parent Teacher Conferences:

- October conferences were held last week
- Students were sent home with a feedback form from teacher, provided to parents if any extra questions, comments, or concerns are left

McAuliffe Elementary





- Students had their annual Fun Run & back to school picnic
- Registration is open for Kids Campus
- PTC Meeting on October 20th 6:30-7:30
- Just finished their Scholastic Book Fair

THANK YOU



Hastings
Public Schools

Hastings High School Pathways Update

November 18, 2026

Prepared by: Chris Moore & Scott Doran

Students are the heart of all we do

Hasu - Culinary Experience











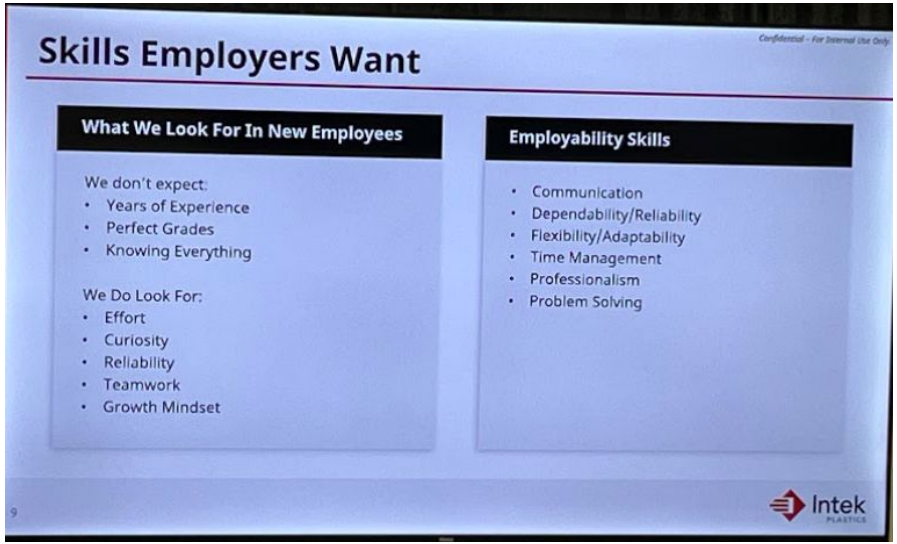


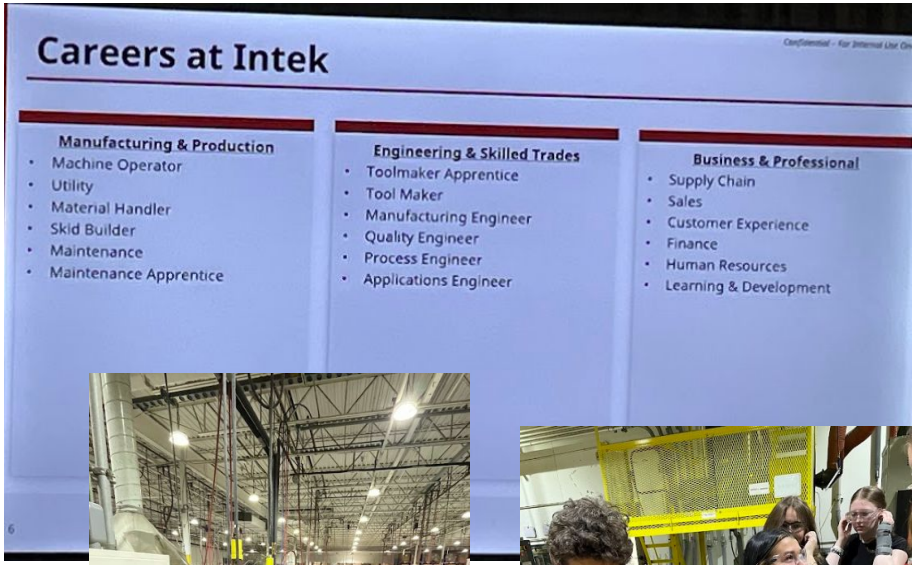




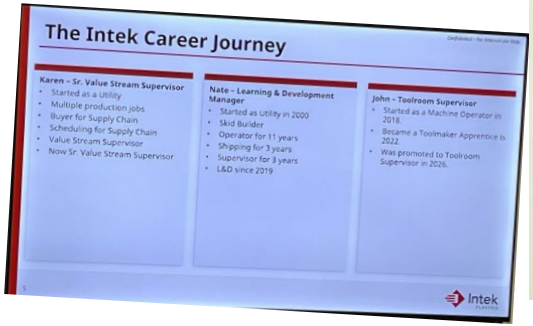


Intek Plastic - Career Journey and Tour of the Facilities













Ardent Mills - Careers and Tour

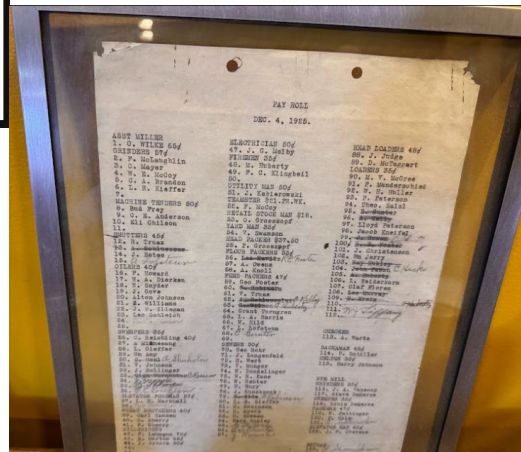




Ardent Mills®

Nourishing what's next.™

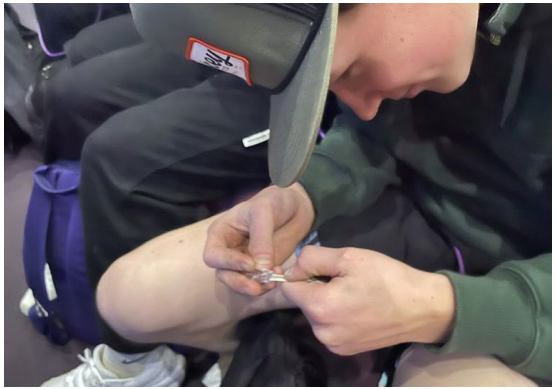




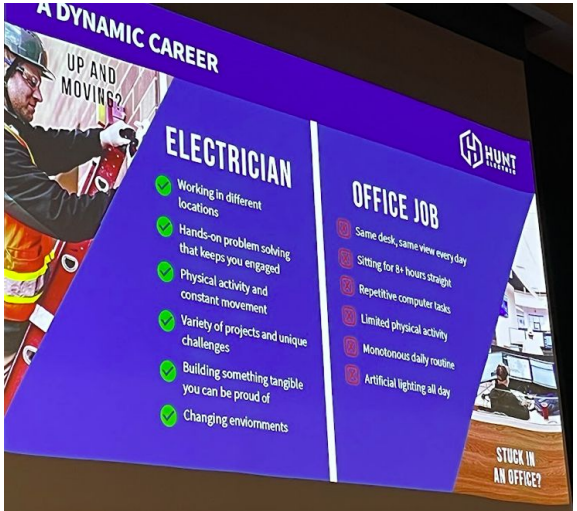
Hunt Electric - Careers as an Electrician





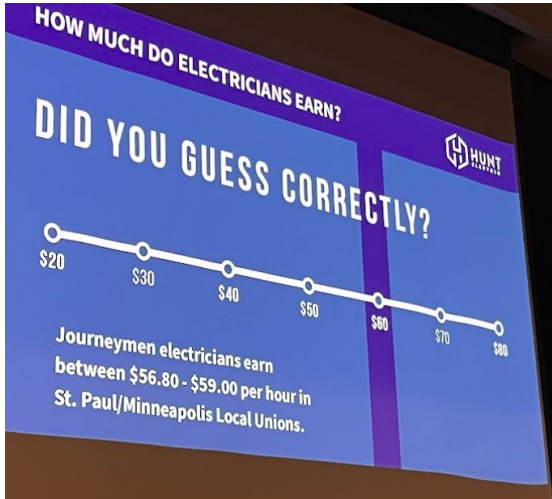












Questions?


Health & Human Services
Business & Entrepreneurship
Science & Technology
Hastings High School
Arts & Communucation
Skills for Success
Engineering & Manufacturing

Hastings
Public Schools

Hastings High School Pathways Update

October 21, 2026

Prepared by: Chris Moore & Scott Doran

Students are the heart of all we do

Business Tours

- Intek
- Precision Landscape
- Ardent Mills
- The Confluence
- Hastings Public House
- Carpenter Nature Center
- Hunt Electric
- Hoffman/McNamara



Visit Focus

- Build relationships and partnerships with local employers.
- Learn about career opportunities available to our students.
- Understand the Skills for Success employers value in their employees.



Staff Feedback

- Staff described the tours as among their most impactful professional development experiences.
- Hearing directly from employers helped staff connect classroom learning with skills students need beyond high school.
- Staff were excited to discover new career opportunities and explore ways to involve students.



Skills for Success

Skills critical for success in apprenticeship, college, military, or work and valuable to your well-being.

Creative Thinking

Developing strategies to identify challenges, explore multiple solutions, and take effective action to achieve results.



Independence

Making responsible choices, managing tasks with increasing autonomy and taking initiative.



Time Management

Planning, prioritizing, and balancing your school, activities, and personal responsibilities effectively.



Communication

Expressing your ideas clearly, listening actively, and adapting communication styles for different audiences.



Perseverance

Building resilience and determination by working through challenges and



Skills for Success

Skills critical for success in apprenticeship, college, military, or work and valuable to your well-being.



Accountability & Dependability

Taking responsibility for your actions, meeting commitments, and being reliable in both school and future workplaces.

Critical Thinking

Analyzing information carefully, evaluating evidence, and making reasoned decisions based on logic and creativity.





Adaptability & Flexibility

Learning and adjusting positively to new challenges and changes, preparing yourself for an evolving world of work.

Problem Solving

Thinking innovatively, exploring ideas, and expressing yourself in original ways across disciplines.





Teamwork & Collaboration

Working effectively with others, sharing ideas, and contributing to group success through cooperation and respect.

Skills for Success

- Teachers built on the business tour experience by examining the Skills for Success identified by business partners.
- Teachers identified how their courses already develop those skills.

Course Descriptions and Skills for Success

Teachers incorporated relevant Skills for Success into their course descriptions.

Honors English 9 A

- Critical Thinking, Communication and Creative Thinking
- Time Management and Independence
- Accountability & Dependability

Additional Examples

Biology A

Time Management, Perseverance and Critical Thinking

Advanced Placement Calculus AB A

Critical Thinking, Problem Solving, Teamwork & Collaboration

Next Steps

- Teachers will continue to intentionally identify the Skills for Success connected to classroom activities and learning experiences, based on their learning from the tours.
- Student industry tours are being scheduled.

Questions?


Health & Human Services
Business & Entrepreneurship
Science & Technology
Hastings High School
Arts & Communucation
Skills for Success
Engineering & Manufacturing

Management Report

for

Independent School District No. 200
Hastings, Minnesota

June 30, 2026

LB | CARLSON
Certified Public Accountants Business Consultants

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LB | CARLSON

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's (the District) financial statements for the year ended June 30, 2026. We have organized this report into the following sections:

- Audit Summary
- Governmental Funds Overview
- General Fund Analysis
- Other District Funds
- Government-Wide Financial Statements
- 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 with 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.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 2, 2026

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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 AND *GOVERNMENT AUDITING STANDARDS*

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, 2026. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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.

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2026, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued along with the District's financial statement audit by December 31, 2026. However, issuance of the 2026 *Compliance Supplement* by the Office of Management and Budget has been delayed, and the final version is not yet issued. The 2026 *Compliance Supplement* guidance is effective for Single Audits of federal awards expenditures for the year ended June 30, 2026. Consequently, Single Audits for this period cannot be finalized until the final version of this guidance is issued. Single Audits have a federal deadline of March 31, 2027. The District plans to issue its audited Schedule of Expenditures of Federal Awards and related reports separately by this deadline.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2026:

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

- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls which protect the District's funds from such things as fraud and accounting errors, need to be continually reviewed by your management and modified as necessary.

- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.

- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

OTHER OBSERVATIONS AND RECOMMENDATIONS

Internal Controls Over Vendors

A relatively common method of attempting to defraud local governments involves inducing them to pay claims from fictitious vendors for goods or services that were never provided. Strong safeguards over adding new vendors or making changes to existing vendors within the government's accounts payable system is an important control to help mitigate this risk. Some considerations in this area include:

- Limiting the number of employees with access to add or alter vendor records within the accounts payable system,
- Requiring vendor additions or changes to be reviewed and approved by supervisory personnel, preferably one not directly involved in processing accounts payable,
- Verifying the legitimacy of vendors by obtaining a W-9 or other means,
- Verifying any changes to vendor address or banking information prior to processing payments, and
- Periodically reviewing the vendor listing to remove inactive vendors from the system.

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, 2026. However, the District implemented the following governmental accounting standard during the year:

- The District implemented Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements* during the fiscal year ended June 30, 2026. This standard improved key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

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 compensated absences. Management's estimate is based on current rates of pay, unused compensated absence balances, and the likelihood compensated absences will be paid out over the course of employment or at termination.

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 these estimates 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 2, 2026.

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 budgetary, 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 accompanying the financial statements and the separately issued Uniform Financial Accounting and Reporting Standards Compliance Table, 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 statistical section, 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.

GOVERNMENTAL FUNDS OVERVIEW

This section of the report provides you with an overview of the financial trends and activities of the District's governmental funds, which includes the General, special revenue, capital project, and debt service funds. These funds are used to account for the various services the District provides, which are financed primarily with intergovernmental revenue and property taxes. The governmental fund information in the District's financial statements focuses on budgetary compliance and the sufficiency of each governmental fund's current assets to finance its current liabilities.

Governmental Fund Balances

The following table summarizes the changes in the fund balances of the District's governmental funds during the year ended June 30, 2026, presented both by fund balance classification and by fund:

Governmental Funds Change in Fund Balance

	Fund Balances as of June 30,		
	2026	2025	Change
Fund balances of governmental funds			
Total by classification			
Nonspendable	$ 342,851	$ 785,342	$ (442,491)
Restricted	16,603,627	15,998,164	605,463
Committed	809,622	757,083	52,539
Assigned	4,662,620	3,235,319	1,427,301
Unassigned	19,083,087	18,435,192	647,895
Total governmental funds	$ 41,501,807	$ 39,211,100	$ 2,290,707
Total by fund			
General	$ 38,939,108	$ 36,293,874	$ 2,645,234
Capital Projects – Building Construction	327,050	548,602	(221,552)
Debt Service	1,453,059	1,475,015	(21,956)
Nonmajor funds			
Food Service	394,155	673,753	(279,598)
Community Service	388,435	219,856	168,579
Total governmental funds	$ 41,501,807	$ 39,211,100	$ 2,290,707

In total, the fund balances of the District's governmental funds increased by $2,290,707 during the year. The majority of the increase was due to positive operating results in the General Fund.

GOVERNMENTAL FUNDS REVENUE

The following table presents all of the District's governmental funds revenue by source for the last two fiscal years. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers are excluded.

Governmental Funds Revenue by Source

	2026		2025		Year-to-Year Change	
	Revenue	Percent of Total	Revenue	Percent of Total	Dollar Change	Percent Change
Property taxes	$ 20,965,347	25.5 %	$ 21,033,805	25.2 %	$ (68,458)	(0.3) %
State sources	51,772,039	63.4	52,538,067	62.9	(766,028)	(1.5) %
Federal sources	2,686,277	3.3	2,935,315	3.5	(249,038)	(8.5) %
Other local sources						
Meal sales	303,343	0.4	322,140	0.4	(18,797)	(5.8) %
Community service fees	1,839,951	2.3	1,863,858	2.2	(23,907)	(1.3) %
Investment earnings	1,764,038	2.2	2,705,471	3.2	(941,433)	(34.8) %
Other	2,367,524	2.9	2,135,407	2.6	232,117	10.9 %
Total revenue	$ 81,698,519	100.0 %	$ 83,534,063	100.0 %	$ (1,835,544)	(2.2) %

The District's governmental funds revenues for 2026 were $81,698,519, a decrease of $1,835,544 (2.2 percent), from the prior year.

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.

State sources decreased $766,028 due to a change in post-secondary enrollment options funding, less state special education funding, and reduction in literacy read act resources that was a one-time funding source received in the prior year. Investment earnings decreased $941,433 due to less debt escrow funds being invested in the current year with the balloon bond payment in the previous year and lower investment returns.

BASIC GENERAL EDUCATION REVENUE

The table on the previous page illustrates the District's dependence on state aids and grants which provided 63.4 percent of its total governmental funds revenue in the current year. 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.

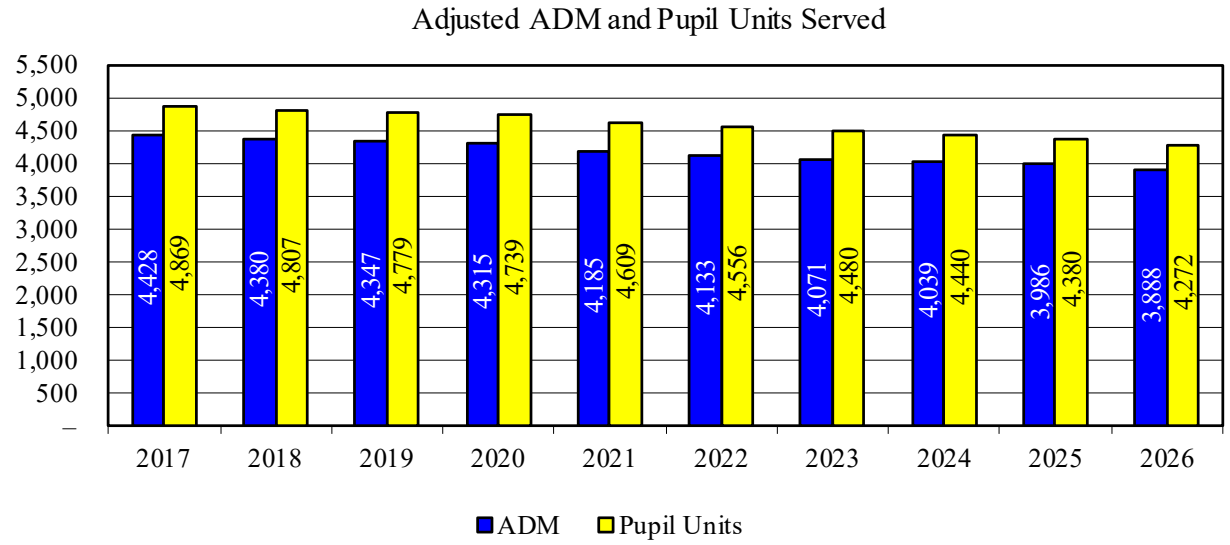
The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and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

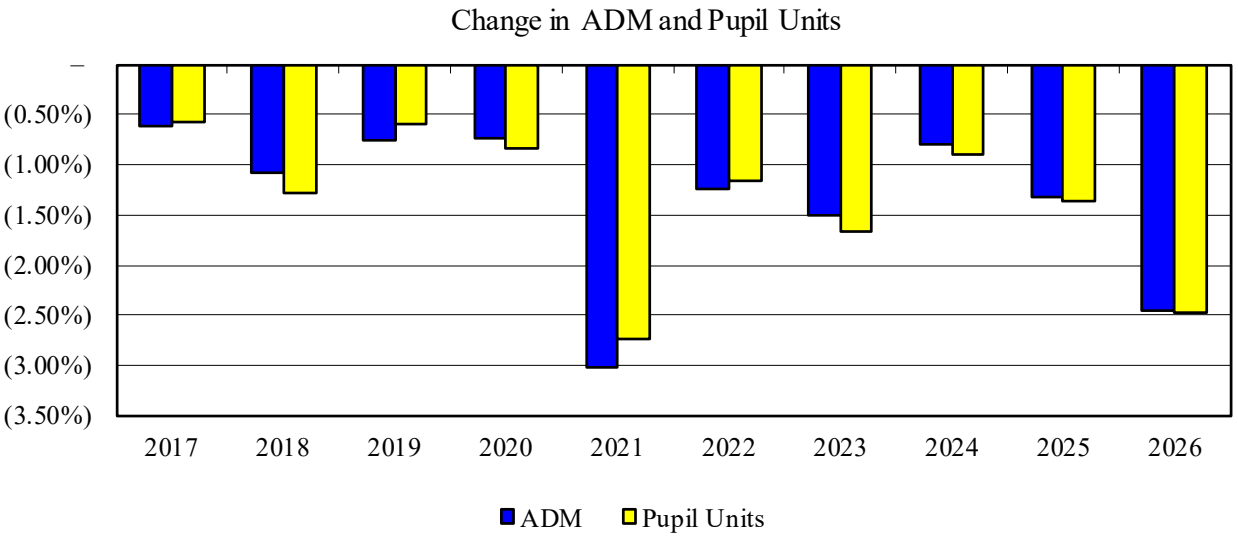
For fiscal 2026 and beyond, the annual formula increase will be adjusted for inflation, using a formula based on the Consumer Price Index-Urban (CPI-U) average inflation rate for the fourth calendar quarter of the immediately prior fiscal year compared to the average for the fourth calendar quarter of the second prior fiscal year, with a floor of 2.00 percent and a cap of 3.00 percent. This resulted in a per pupil increase to the basic formula allowance of $200 for fiscal 2026 and $202 for fiscal 2027.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
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 %
2026	$ 7,481	2.75 %
2027	$ 7,683	2.70 %

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

The number of students served by the District determines the amount of general education aid the District earns, and factors into various other funding formulas. The following graphs present the District's adjusted ADM and pupil units served for the past 10 years, along with the annual rates of change for both:





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 adjusted ADM of 3,888 in 2026, a decrease of 98 from the previous year. The number of pupil units served by the District for fiscal 2026 was 4,272, a decrease of 108 (2.5 percent) from the prior year.

PROPERTY TAXES

The second largest revenue source Minnesota school districts depend on to support governmental fund activities is local property taxes. State legislative priorities, property values and types, and other factors impact the split of some revenue sources between state aids and property taxes. Additional local support through voter-approved operating or capital referenda may also impact the size of a district's annual levy. In the 2026 fiscal year, property taxes provided 25.5 percent of the District's total governmental funds revenue.

A unique aspect of Minnesota school district funding results from property taxes being levied and collected on a calendar year basis, while districts operate with a June 30 fiscal year-end. Generally, property taxes recognized as revenue by a district in a given fiscal year relate to the levy that is collectible during the calendar year that begins six-months prior to a district's fiscal year. The Minnesota Legislature utilizes a tool referred to as the "tax shift" which periodically changes the recognition of district property tax revenue. However, the net year-to-year impact of this shift has been minimal in recent years.

Property tax revenue realized by a district year-to-year will also be affected by cancellations or abatements of taxes levied, as well as collection delinquencies. These factors primarily disrupt the timing of revenues, as adjustments are made to future levy authority to recover abatements. However, some districts have experienced significant short-term budgetary challenges due to large abatement adjustments from market value declines in the commercial/industrial property class in recent years.

The following graph shows the District's annual certified property tax levy by fund for each of the past five fiscal years, along with the levy certified for collection during calendar year 2026, which will fund the District's 2027 fiscal year operations:



	2022	2023	2024	2025	2026	2027
Debt Service Fund	$4,482,709	$4,644,645	$4,489,651	$4,671,636	$4,509,460	$4,515,226
Community Service Fund	$457,990	$463,351	$466,913	$448,400	$442,428	$410,449
General Fund	$12,609,592	$12,452,195	$14,179,356	$16,013,335	$16,084,053	$15,707,851

The District's total certified property tax levy for fiscal year 2026 was $21,035,941, which represented a decrease of 0.5 percent compared to the prior year. The District has set a total certified property tax levy for fiscal year 2027 at $20,633,526, which represents a decrease of 1.9 percent compared to the fiscal year 2026 levy.

GOVERNMENTAL FUNDS EXPENDITURES

The District's governmental funds expenditures are classified into three types as follows:

- **Current** – These are typically the general operating type expenditures occurring on an annual basis, which are primarily funded by general sources, such as taxes and intergovernmental revenues.

- **Capital Outlay** – These expenditures represent the cost of acquiring, constructing, or maintaining the District's facilities and other significant capital assets. They are typically project-oriented and occur on a less consistent basis, often fluctuating significantly from year-to-year. These expenditures are primarily funded with various types of debt issues, or through specific capital or deferred maintenance property tax levies.

- **Debt Service** – Expenditures for debt service tend to be relatively consistent over the term of each individual debt issuance but fluctuate based on changes in the volume of debt outstanding. Factors such as changing demographics, aging infrastructure, or evolving technology may impact a district's capital needs, and consequently its use of debt financing, over time.

The following table presents the District's governmental funds expenditures by type for the last two fiscal years. Other financing uses, such as bond refundings and transfers, are excluded**.**

Governmental Funds Expenditures by Type

	2026		2025		Year-to-Year Change	
	Expenditures	Percent of Total	Expenditures	Percent of Total	Dollar Change	Percent Change
Current						
Administration and district support	$ 5,472,903	6.9 %	$ 5,337,939	5.5 %	$ 134,964	2.5284 %
Regular instruction	29,315,174	36.9	28,717,399	29.5	597,775	2.1 %
Special and vocational education instruction	14,075,141	17.7	13,350,262	13.7	724,879	5.4 %
Instructional support services	3,298,411	4.2	3,436,880	3.5	(138,469)	(4.0) %
Pupil support services	8,966,845	11.3	8,785,611	9.0	181,234	2.1 %
Sites, buildings, and other	7,086,764	8.9	8,466,015	8.7	(1,379,251)	(16.3) %
Food service	3,425,953	4.3	3,292,080	3.4	133,873	4.1 %
Community service	2,686,320	3.4	2,972,655	3.1	(286,335)	(9.6) %
Total current	74,327,511	93.6	74,358,841	76.4	(31,330)	(0.0) %
Capital outlay	369,128	0.5	2,359,188	2.4	(1,990,060)	(84.4) %
Debt service	4,711,173	5.9	20,645,098	21.2	(15,933,925)	(77.2) %
Total expenditures	$ 79,407,812	100.0 %	$ 97,363,127	100.0 %	$ (17,955,315)	(18.4) %

Total expenditures in the District's governmental funds for 2026 were $79,407,812, a decrease of $17,955,315 (18.4 percent).

The decrease in total spending was largely found in sites, buildings, and other, capital outlay, and in debt service. Spending in Sites, buildings, and other was down with less capital spending in the long-term facilities maintenance program. Capital outlay spending was down in the current year with the District finalizing bonded debt projects with less expenditures in the Capital Projects – Building Construction Fund. Debt service spending was down with the final payment on the 2009A Taxable School Building Bonds that included a balloon bond payment in the prior year and the ongoing payment of outstanding debt.

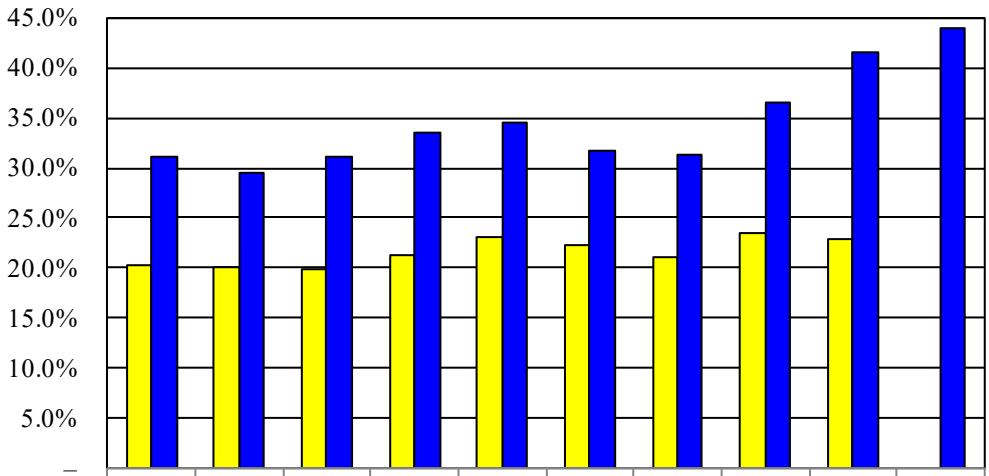
GENERAL FUND ANALYSIS

This section of the report focuses specifically on the financial trends and activities of the General Fund, which accounts for financial activity related to the basic services the District provides to the community. The primary services included within this fund are instructional services and support, administration and district support, pupil transportation and support, and the maintenance and operation of the District's facilities.

STATE-WIDE GENERAL FUND FINANCIAL HEALTH

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

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



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
State-Wide	20.3%	20.0%	19.9%	21.3%	23.0%	22.2%	21.0%	23.4%	22.8%	–
ISD No. 200 – Hastings	31.2%	29.4%	31.2%	33.5%	34.5%	31.7%	31.4%	36.6%	41.6%	43.9%

Note: State-wide information is not available for fiscal 2026.

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.

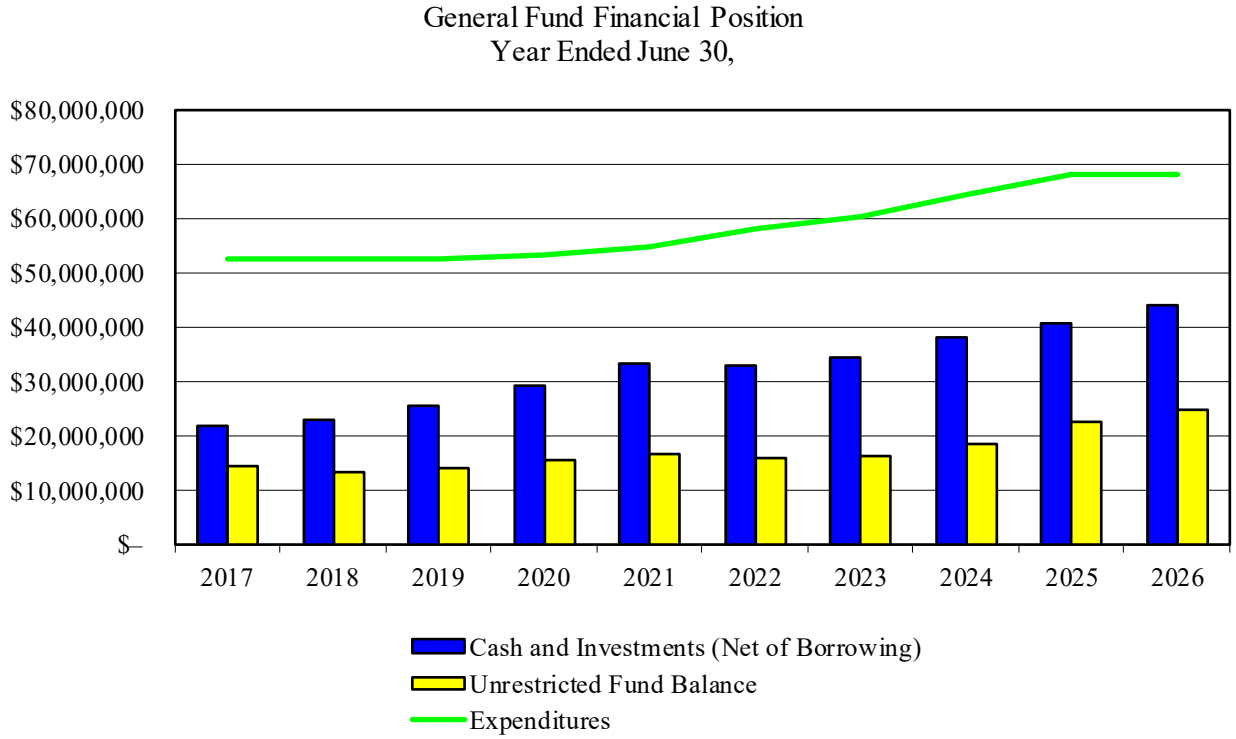
The state-wide average unrestricted fund balance as a percentage of operating expenditures for Minnesota school districts has fluctuated between 21.0 percent and 23.4 percent over the last five fiscal years for which data is available.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 43.9 percent at the end of the current year, as compared to 41.6 percent at June 30, 2025.

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.

GENERAL FUND FINANCIAL POSITION

The following graph displays the District's General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2026 with a General Fund cash balance of $44,268,912 (net of borrowing and interfund receivables and payables), an increase of $3,441,720 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, or unassigned fund balances) at year-end totaled $24,729,715, an increase of $2,177,573.

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

	June 30,				
	2022	2023	2024	2025	2026
Nonspendable fund balances	$ 397,393	$ 206,575	$ 1,228,417	$ 716,905	$ 293,166
Restricted fund balances (1)	11,083,194	12,711,434	12,752,977	13,024,827	13,916,227
Unrestricted fund balances					
Committed	1,081,414	1,015,688	997,510	757,083	809,622
Assigned	1,004,882	46,643	1,636,865	3,235,319	4,662,620
Unassigned	13,758,301	15,249,045	15,906,814	18,559,740	19,257,473
Total fund balances	$ 27,325,184	$ 29,229,385	$ 32,522,583	$ 36,293,874	$ 38,939,108
Unrestricted fund balances as a percentage of total expenditures	27.2%	26.9%	28.8%	33.1%	36.2%
Unassigned fund balances as a percentage of total expenditures	23.6%	25.2%	24.7%	27.2%	28.2%

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

The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula. The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

At June 30, 2026, unrestricted fund balances in the General Fund represented 36.2 percent of annual expenditures, or approximately 19 weeks of operations assuming level spending throughout the year.

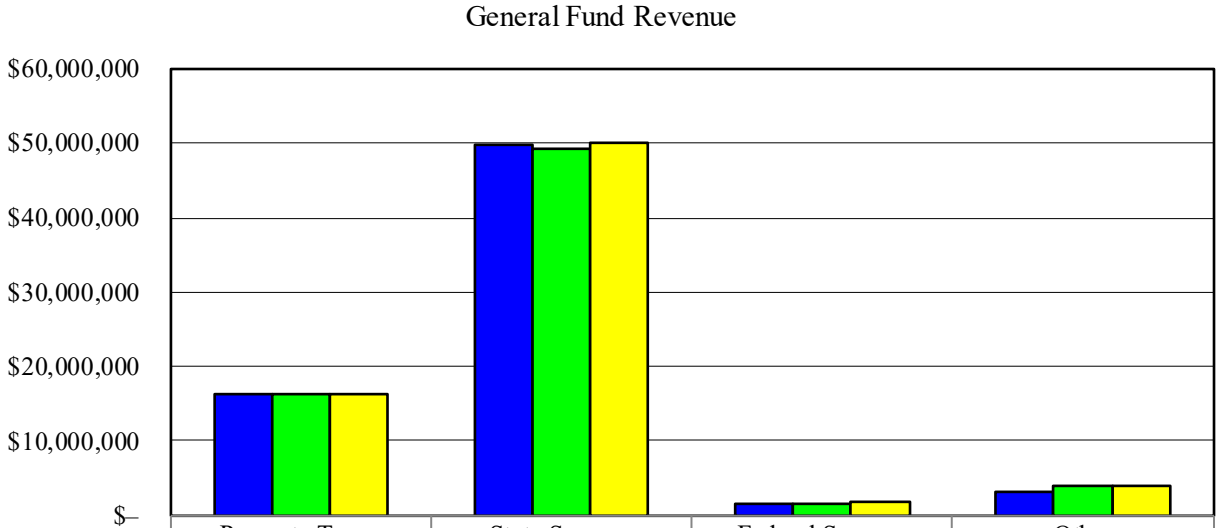
Minimum Fund Balance Policy

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.

On June 30, 2026, unassigned fund balance of the General Fund was 28.2 percent of the actual fiscal 2026 General Fund expenditures, or approximately 15 weeks of operations assuming level spending throughout the year.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2026:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$16,231,522	$49,705,882	$1,605,332	$3,177,958
Actual	$16,297,928	$49,256,158	$1,465,158	$3,913,810
Prior Year	$16,231,219	$50,104,634	$1,718,352	$3,867,587

Total General Fund revenues were $70,933,054 for the year ended June 30, 2026, which was $212,360 (0.3 percent) over the final budget.

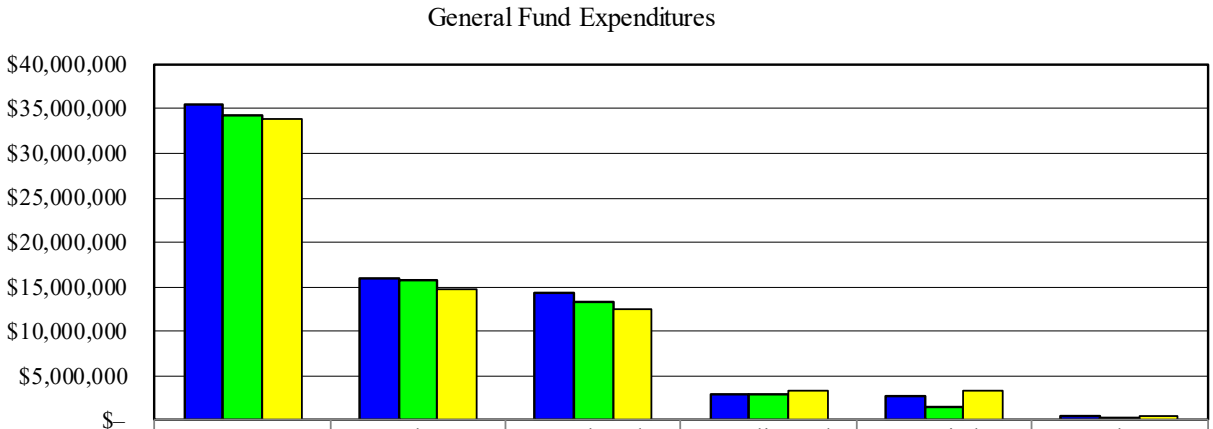
Revenues were better than anticipated in the budget for property taxes and other local sources as presented in the above graph. Favorable variances were largely due to conservative budgeting. Investment earnings, tuition, fees, and admissions, reported in other sources, were significant contributors to the favorable variance in revenues due to conservative budget practices for these less predictable sources. State and federal sources were slightly less than projected, partially offsetting the favorable variances previously discussed.

The District reported less revenue compared to the prior year, with the largest reduction in state sources. State sources were less than the prior year with a reduction in special education funding and a change in post-secondary enrollment options funding, which also reduced state sources in the current year.

The graph above reflects the concentration of state sources (69.4 percent), followed by property taxes (23.0 percent) that provide most of the revenue available to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2026:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$35,430,376	$15,978,397	$14,258,795	$2,977,475	$2,730,026	$494,280
Actual	$34,347,978	$15,833,688	$13,374,435	$2,879,661	$1,484,536	$350,528
Prior Year	$33,831,676	$14,637,250	$12,590,669	$3,264,618	$3,284,969	$541,760

Total General Fund expenditures were $68,270,826 for the year ended June 30, 2026, which was $3,598,520 (5.0 percent) less than the final budget and $119,884 (0.2 percent) more than the prior year.

Salary and benefit-related charges, which account for 73.5 percent of General Fund expenditures, increased by $1,712,740 (3.5 percent) and were $1,227,107 (2.4 percent) under amounts planned in the budget. Conservative budgeting, attrition, and open positions and family leave absences contributed to salaries and benefits ending the year less than projected. Spending on personnel services increased with approved contractual increases.

Spending on purchased services increased as anticipated in the budget for natural inflationary growth. Spending for purchased services was less than projected with changes in spending for post-secondary enrollment options and successful management of bussing routes in the current year helping to control these costs.

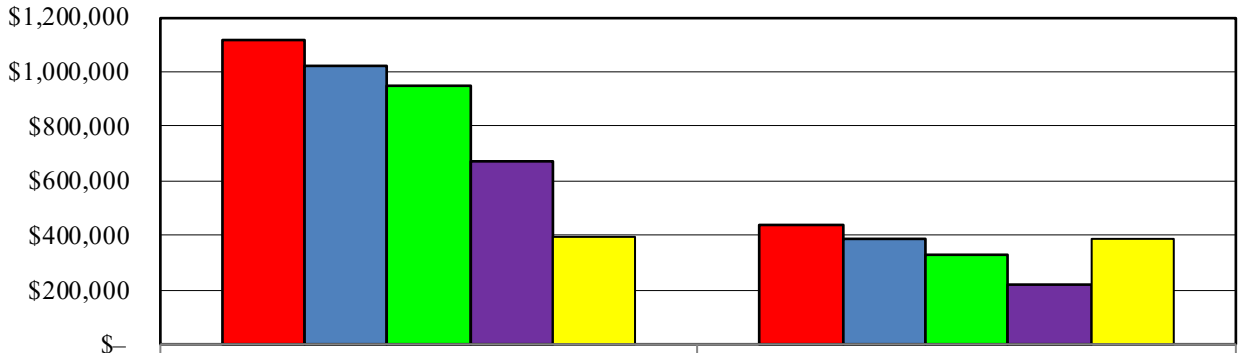
Capital spending was down in accordance with the District's capital projects plan. Savings on projects and conservative budgeting for facilities maintenance spending accounted for the variance compared to the budget. The District also planned for significant capital spending for a gymnastics facility that did not happen in the current year.

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OTHER DISTRICT FUNDS

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

Other Operating Funds
Total Fund Balances



	Food Service Special Revenue	Community Service Special Revenue
2022	$1,114,823	$440,759
2023	$1,022,386	$388,175
2024	$945,365	$331,936
2025	$673,753	$219,856
2026	$394,155	$388,435

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2026 with a fund balance decrease of $279,598, compared to a decrease of $240,970 anticipated in the budget. Actual revenues were below projected amounts by $4,845, while actual expenditures were slightly over the budget by $33,783. The Food Service Special Revenue Fund had a total year-end fund balance of $394,155, representing 11.1 percent of annual expenditures totaling $3,551,620.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2026 with a fund balance increase of $168,579, compared to a budgeted increase of $3,737. Actual revenues were less than projected amounts by $42,712, while actual expenditures were less than budget by $190,560. Revenues and related spending was less than projected and down from prior year with less participation in pre-kindergarten programs. The Community Service Special Revenue Fund had a total year-end fund balance of $388,435, representing 14.6 percent of annual expenditures totaling $2,657,113.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining and should not become an additional burden on general education funds. The District has been able to maintain healthy, stable fund balances in both funds. The District should continue reviewing upcoming capital needs of these operations and incorporate that information in establishing optimal level of fund balances that are also within state and federal fund balance limits.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $221,552, compared to a decrease of $548,602 anticipated in the budget. Capital outlay expenditures were less than budget, due to timing delays of projects. At year-end, fund balance of $327,050 remains restricted for capital projects.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. It is important to remember that resources of the Debt Service Fund are dedicated to payment of outstanding debt obligations of the District.

The District has $1,453,059 restricted for general debt service. Conservative budgeting for investment earnings contributed to the increase in fund balance over the projected amount.

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,		
	2024	2025	2026
Operating revenue			
Charges for services	$ 9,775,243	$ 10,462,308	$ 10,698,780
Operating expenses			
Health benefit claims	9,500,895	9,302,961	10,480,112
Dental benefit claims	649,927	683,298	626,558
Total operating expenses	10,150,822	9,986,259	11,106,670
Operating income (loss)	(375,579)	476,049	(407,890)
Nonoperating revenue			
Investment earnings	310,502	266,599	253,762
Change in net position	(65,077)	742,648	(154,128)
Net position			
Beginning of year	5,603,973	5,538,896	6,281,544
End of year	$ 5,538,896	$ 6,281,544	$ 6,127,416

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 $7,451,189 is available for future OPEB payments.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		
	2026	2025	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 41,501,807	$ 39,211,100	$ 2,290,707
Total capital assets, net of depreciation/amortization	85,723,761	90,214,686	(4,490,925)
Bonds payable (including premium/discount)	(51,901,383)	(54,745,761)	2,844,378
Pension adjustments	(28,952,676)	(30,963,723)	2,011,047
OPEB adjustments	(494,660)	(1,317,014)	822,354
Other adjustments	(4,280,391)	(4,380,645)	100,254
Total net position – governmental activities	$ 41,596,458	$ 38,018,643	$ 3,577,815
Net position			
Net investment in capital assets	$ 34,104,240	$ 35,952,459	$ (1,848,219)
Restricted	17,119,560	15,783,918	1,335,642
Unrestricted	(9,627,342)	(13,717,734)	4,090,392
Total net position	$ 41,596,458	$ 38,018,643	$ 3,577,815

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 compensated absences payable, net pension, and net OPEB liabilities.

Total net position increased by $3,577,815 during fiscal 2026. The District's net investment in capital assets decreased $1,848,219 this year. 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 amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. Depreciation reduced this portion in the current year.

Restricted net position increased over the prior year in amounts restricted for capital asset acquisition, community services, and other state funding 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.

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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. 105, *SUBSEQUENT EVENTS*

The primary objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users.

This statement defines subsequent events as transactions or other events that occur after the date of the financial statements, but before the date the financial statements are available to be issued. This statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This statement also requires the date through which subsequent events have been evaluated to be disclosed.

This statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events.

The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

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HASTINGS PUBLIC SCHOOLS

Independent School District No. 200 · Hastings, Minnesota









ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2026

Students are the heart of all we do

WE CARE • WE EMPOWER • WE ACHIEVE

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INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Annual Comprehensive Financial Report

Year Ended
June 30, 2026

Prepared by
Business Office

Jennifer Seubert – Director of Finance and Operations

Cindy Westlund – Finance Supervisor

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INDEPENDENT SCHOOL DISTRICT NO. 200

Table of Contents

	Page
SECTION I – INTRODUCTORY SECTION	
Letter of Transmittal	11–15
ASBO Certificate of Excellence in Financial Reporting	16
Organizational Chart	17
School Board and Administration	18
Map of School District	19
SECTION II – FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	23–25
MANAGEMENT'S DISCUSSION AND ANALYSIS	27–39
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	42
Statement of Activities	43
Fund Financial Statements	
Governmental Funds	
Balance Sheet	44–45
Reconciliation of the Balance Sheet to the Statement of Net Position	47
Statement of Revenue, Expenditures, and Changes in Fund Balances	48–49
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	51
Proprietary Funds	
Internal Service Funds	
Statement of Fund Net Position	52
Statement of Revenue, Expenses, and Changes in Fund Net Position	53
Statement of Cash Flows	55
Fiduciary Funds	
Statement of Fiduciary Net Position	56
Statement of Changes in Fiduciary Net Position	56
Notes to Basic Financial Statements	57–92

Table of Contents (continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule	
General Fund	94
Notes to Budgetary Comparison Schedule	95
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	96
Schedule of District Contributions	96
Teachers Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	97
Schedule of District Contributions	97
Pension Benefits Plan	
Schedule of Changes in the District's Total Pension Liability and Related Ratios	98–99
Other Post-Employment Benefits Plan	
Schedule of Changes in the District's Net OPEB Liability and Related Ratios	100–101
Schedule of Investment Returns	102
Notes to Other Required Supplementary Information	103–111
SUPPLEMENTARY INFORMATION	
Combining and Individual Fund Financial Statements and Schedules	
Governmental Funds	115
Nonmajor Governmental Funds	
Combining Balance Sheet	116
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	117
General Fund	
Comparative Balance Sheet	118
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	119–121
Food Service Special Revenue Fund	
Comparative Balance Sheet	122
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	123
Community Service Special Revenue Fund	
Comparative Balance Sheet	124
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	125
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	126
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	127
Debt Service Fund	
Comparative Balance Sheet	128
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	129
Proprietary Funds	
Internal Service Funds	
Combining Statement of Fund Net Position	132
Combining Statement of Revenue, Expenses, and Changes in Fund Net Position	133
Combining Statement of Cash Flows	134

Table of Contents (continued)

	Page
SECTION III – STATISTICAL SECTION (UNAUDITED)	
Net Position by Component	138–139
Changes in Net Position	140–141
Governmental Activities Tax Revenues by Source and Levy Type	143
Fund Balances of Governmental Funds	144–145
Changes in Fund Balances of Governmental Funds	146–147
General Governmental Tax Revenues by Source and Levy Type	149
Tax Capacities and Market Values	150–151
Property Tax Rates – Direct and Overlapping Governments	152
Principal Taxpayers	153
Property Tax Levies, Collections, and Receivables	154–155
Ratios of Outstanding Debt by Type	156
Ratio of Net General Obligation Bonded Debt to Market Value and Net General Obligation Bonded Debt per Capita	157
Direct and Overlapping Debt	159
Legal Debt Margin Information	160–161
Demographic and Economic Statistics	162
Principal Employers	163
Employees by Classification	164–165
Operating Indicators by Function – Standardized Testing Rates	166–167
School Facilities	169
Food Service – School Lunch Program Data	170–171
Expenditures per Student (Average Daily Membership)	172–173
Student Enrollment	174

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INTRODUCTORY SECTION

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BRIDGE TO SUCCESS

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

November 2, 2026

To: Board of Education
Citizens of Hastings Public Schools
Employees of the School District

INTRODUCTION

The Annual Comprehensive Financial Report (ACFR) for Independent School District No. 200 (the District) is hereby submitted for the fiscal year ended June 30, 2026. The District's management assumes full responsibility for the completeness and accuracy of the information presented herein and believes it fairly represents the District's financial position and results of operation.

The financial statements contained in this report disclose the financial position of the District as of June 30, 2026, and the financial operation for the fiscal year then ended. The District's financial records and reports are maintained and prepared in accordance with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and in accordance with accounting principles generally accepted in the United States of America (GAAP).

The District financial statements have been audited by LB Carlson, LLP, Certified Public Accountants. The independent auditor's report is included in the financial section of this report. The auditors have given this report an unmodified ("clean") opinion, meaning that the financial statements fairly present the District's financial position on June 30, 2026, and the changes in financial position for the year then ended. The independent auditor's report is located at the beginning of the financial section of this ACFR.

In addition to the independent audit of the District's financial statements, the District is required to undergo an annual federal Single Audit designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the internal controls and legal requirements involving the administration of federal awards. The requirements for the annual Single Audit for the District are reported in a separate document.

Accounting principles generally accepted in the United States of America (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the District can be found immediately following the report of the independent auditors.

REPORT FORMAT

The ACFR is presented in three sections:

- **Introductory Section** – The introductory section includes this letter of transmittal, ASBO's Certificate of Excellence in Financial Reporting, an organizational chart, a list of School Board members and administration personnel, and a map of the District.

- **Financial Section** – The financial section includes the independent auditor's report, MD&A, basic financial statements, required supplementary information, and supplementary information, which includes the combining and individual fund statements and schedules.

- **Statistical Section** – The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY AND ITS SERVICES

The legal name of the District is Independent School District No. 200, it is commonly referred to as Hastings Public Schools. The financial reporting entity includes all funds of the District. Component units are legally separate entities for which the District is financially accountable. There are no organizations considered to be component units of the District.

The District provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through Grade 12+. These include regular and enriched academic programs, special education programs, and career and technical education. Food service and transportation are provided as supporting programs. The District's community education program includes early childhood and extended day programs, along with classes for lifelong learning experiences for children and adults.

The District serves the cities of Hampton, Hastings, Miesville, New Trier, and Vermillion and portions of Denmark, Douglas, Hampton, Marshan, Nininger, Ravenna, and Vermillion townships. While most of the District is in Dakota County, parts of the District are in Washington and Goodhue Counties. The District encompasses over 170 square miles, with a resident population of 22,610.

With approximately 550 staff in total, the District is one of the major employers in the area. During the 2025–2026 school year, the District operated 6 buildings, including 1 high school (with an alternative learning program and an online high school), 1 middle school/district service center, 3 elementary schools, and an early childhood/senior center. The average age of the District's buildings is approximately 38 years.

The District is required to adopt an initial budget for the fiscal year no later than June 30th preceding the beginning of the fiscal year on July 1st. This annual budget serves as the foundation for the District's financial planning and controls.

LOCAL ECONOMIC CONDITION AND OUTLOOK

The District is located within Dakota County, part of the Minneapolis-St. Paul metropolitan area. The per capita personal income for the City of Hastings was $92,524, and the unemployment rate was 3.8 percent—both indicators that reflect economic stability and a favorable labor market.

The taxable market value of property within the District continues to increase. Referendum market values increased by about 3.7 percent for taxes payable 2025 to taxes payable 2026, reflecting an increase of roughly $180 million.

The District maintains a strong Aa3 bond rating, signifying high quality with very low credit risk based on its fiscally responsible management and healthy tax base.

The District continues to experience declining enrollment, and current projections indicate this trend will persist. Based on the District's October 2026 enrollment forecast, adjusted pupil units are projected to decline from 4,272 in 2025–2026 to 4,211 in 2026–2027 and 3,888 by 2032–2033, a cumulative decrease of approximately 8.9 percent. These figures represent adjusted pupil units used for funding purposes rather than an unduplicated student headcount. As enrollment is a significant driver of state education revenue, the anticipated decline presents an ongoing financial challenge. Through its long-term financial planning process, the District will continue to evaluate enrollment trends, staffing levels, program offerings, and operational expenditures to ensure financial resources are aligned with student needs and strategic priorities.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

The District is committed to responsible financial management and long-range planning that aligns resources with its mission and strategic priorities. As of June 30, 2026, the District's General Fund unassigned fund balance was 28.2 percent of fiscal 2026 actual expenditures, well above the School Board's minimum policy target of 16.7 percent, ensuring the District's continued financial strength and stability. The District receives $1,721 per pupil through voter-approved operating referendum and local optional revenue.

In November 2023, voters approved a $2 million technology levy to provide funds for district technology, including the acquisition, installation, replacement, support and maintenance of software, software licenses, computers, technology infrastructure and equipment, technology systems related to security and operations, and to pay the costs of technology related personnel and training.

The District relies heavily on funding mechanisms established by the State of Minnesota, including education aids and authorized local property tax levies. In recent years, increases in education funding have not consistently kept pace with rising instructional and operational costs. The District continues to monitor revenues and expenditures, evaluate opportunities for operational efficiencies, and maintain appropriate financial reserves to support long-term fiscal stability while meeting the educational needs of students.

The Superintendent and Director of Finance and Operations established a shared goal to strengthen the District's long-term financial planning and enhance transparency with stakeholders. As a result, the District's Cabinet team collaboratively developed and implemented a comprehensive long-term financial plan organized into five major categories: Facilities, Teaching and Learning, Athletics/Activities, Technology, and Other. The plan serves as an ongoing financial management tool, allowing District leadership to monitor anticipated expenditures, evaluate emerging needs, and make informed decisions throughout the year.

The Superintendent's cabinet team regularly reviews and updates the plan to ensure financial resources remain aligned with the District's strategic priorities. The plan is also presented annually to the School Board and public, promoting transparency and providing a broader understanding of the District's anticipated financial commitments. In addition, the District continues to conduct semiannual budget reviews with all budget managers to monitor financial performance, assess spending trends, and support responsible stewardship of District resources.

In June 2025, the School Board approved the 2025–2027 Strategic Plan that outlines the District's mission, vision, core values, and core pillars & strategic anchors.

They are as follows:

The District's mission – We Care, We Empower, We Achieve – guides its daily work, with students at the heart of all decisions. This plan ensures that financial and operational strategies are aligned with the District's core purpose, values, and vision to be a safe, welcoming, student-centered home focused on academics, growth, engagement, and excellence.

The District's vision – Hastings Public Schools is a safe, welcoming, student-centered home for families. We are focused on academics, growth, engagement, and excellence to develop lifelong learners who are college and career-ready.

Core Values:

- Compassion and Respect
- Innovation
- Voice and Choice
- Partnership
- Equity

Core Pillars & Strategic Anchors

- Academic Excellence
- Equity and Belonging
- Safe, Supportive and Engaging Environments
- Staff Empowerment and Retention
- Effective and Responsive Operations

FINANCIAL AND BUDGETARY CONTROL

The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and with Minnesota Uniform Financial Accounting and Reporting Standards. The internal control framework is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of costs and benefits requires estimates and judgments by management. The District has established a system of internal controls that provides reasonable assurance that assets are safeguarded from misuse or losses. We believe that the District's internal accounting controls adequately safeguards assets and provides reasonable assurance for proper recording of financial transactions.

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The Superintendent and Director of Finance & Operations are authorized to make financial commitments within budgetary guidelines.

Encumbrances, or open purchase orders, are used as a budgetary control tool and are charged against line item budgets when issued. Specific expenditure, revenue and detail transaction reports are available for individuals with budget responsibilities. Ongoing budget monitoring by program managers helps to ensure budget integrity and provides an opportunity to detect material budget variances before the end of the fiscal year.

The budget process includes estimates of revenues and expenditures based upon agreed assumptions. The staffing allocation formulas are determined based on School Board approved ratios and available resources to accomplish the District's goals. The budget is adopted in June of each year and revised once (at a minimum) during the fiscal year of its implementation.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

RELEVANT FINANCIAL POLICIES

The District has adopted comprehensive financial policies that ensure fiscal stability and guide sound decision-making. These policies have ensured the financial stability of the District as well as provided guidance for current and future financial decisions.

The District has a number of financial policies that align with state statutes.

One of the District's most important finance policies is the District's Fund Balance Policy. This policy not only ensures the District maintains sufficient funds but assists in important financial decisions. The District's Fund Balance Policy currently states:

The school district will strive to maintain a minimum fund balance of:

A. General Fund Unassigned Fund Balance – 2 months operating expenses
B. Food Service Fund $100,000
C. Community Service Fund $100,000

CERTIFICATE OF EXCELLENCE

The District was awarded the Certificate of Excellence in Financial Reporting by the Association of School Business Officials (ASBO) International for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025. This recognition was particularly meaningful as it was achieved with the District's first submission to the program. The award reflects the District's commitment to financial transparency, accountability, and high-quality financial reporting. The District remains dedicated to maintaining these standards and will submit its fiscal year 2026 ACFR for consideration for continued recognition through the Certificate of Excellence program.

ACKNOWLEDGEMENTS

The preparation of this ACFR reflects the dedication of the District's Finance Department and collaboration across several other departments. We extend our appreciation to the School Board for its leadership and to the many departments who contributed their time and expertise to this process.

Sincerely,

Jennifer Seubert

Jennifer Seubert
Director of Finance and Operations

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Independent School District 200 - Hastings Public Schools

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.

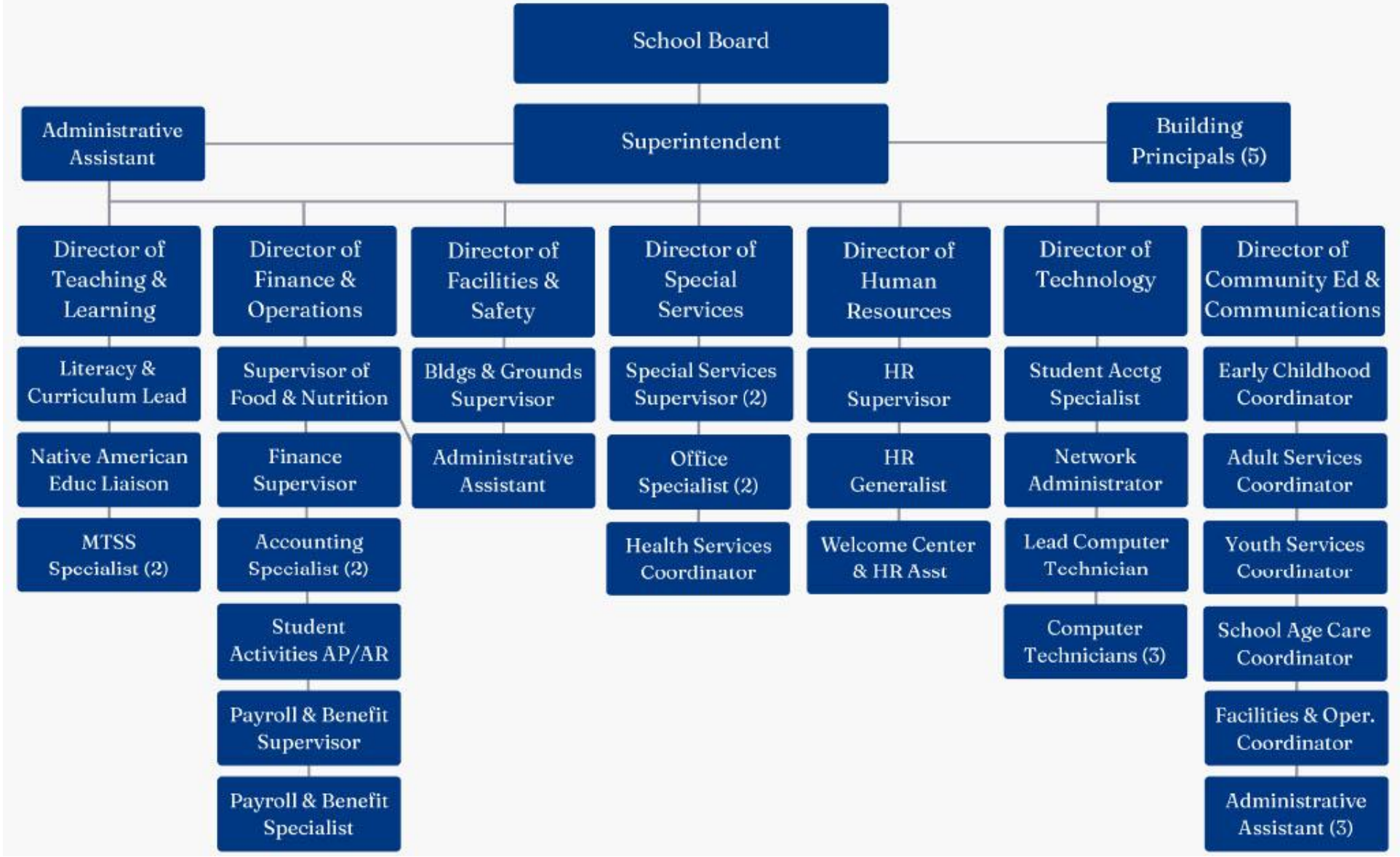
The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Lynn Knight
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Organizational Chart



INDEPENDENT SCHOOL DISTRICT NO. 200

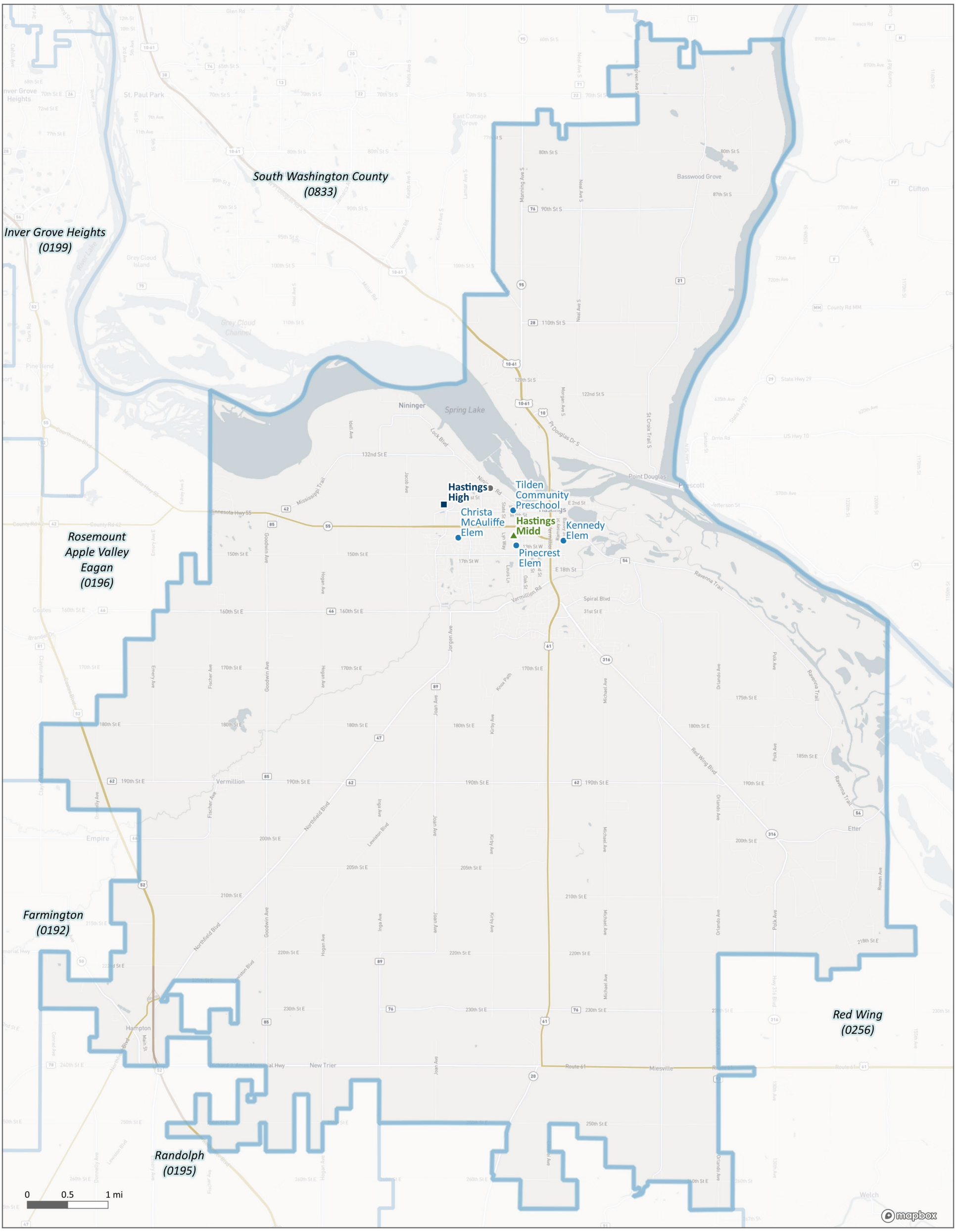
School Board and Administration
Year Ended June 30, 2026

SCHOOL BOARD

	Board Position
Carrie Tate	Chairperson
Jessica Dressely	Vice Chairperson
Melissa Millner	Clerk
Mark Zuzek	Treasurer
Philip Biermaier	Director
Matt Bruns	Director
Elaine Mikel-Mulder	Director

ADMINISTRATION

Kristine Wehrkamp Herman	Superintendent
Andrew Hodges	Director of Teaching and Learning
Jennifer Seubert	Director of Finance and Operations
Scott Stockdale	Director of Facilities and Safety
Deanna Gronseth	Director of Special Services
Cathy Moen	Director of Human Resources
Tim Buchin	Director of Technology
Kari Gorr	Director of Community Education and Communications



Hastings Public School District (0200-01)

District Boundaries and Program Locations

For a listing of public school programs within this school district, go to page 3. See page 2 for an additional map of specific attendance areas.

This map is intended to display a single public school district and the pertinent public school locations. School locations are labeled if they are classified as elementary, middle, or high schools. The school district boundary appearing on the map does not necessarily represent the legal boundary of the district. It is a generalization of the boundary maintained by the Department of Education, based on land parcel information from Minnesota counties. Please contact your county auditor or assessor to obtain an accurate legal description of the boundary.

Liability Statement
The Minnesota Department of Education (MDE) does not warranty the results you may obtain by using this map. It is provided without express or implied warranties, including warranties of merchantability and fitness. In no event will MDE be liable for any consequential, incidental, or special damages, including any lost profits or lost savings, even if an MDE representative has been advised of the possibility of such damages or any other claim by any third party.

Created using QGIS Geographic Information System by the Open Source Geospatial Foundation Project.
Basemap Credits: © Mapbox, © OpenStreetMap.

For assistance with this map, contact:
Mike Dolbow : mike.dolbow@state.mn.us
Jake Stark : jake.stark@state.mn.us

MN Department of Education
400 NE Stinson Blvd.
Minneapolis, MN, 55413
Last updated: 2024-12-04

Map Information

Public School Programs

- Elementary
- Middle and Junior High
- Secondary
- Other

DEPARTMENT OF EDUCATION

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FINANCIAL SECTION

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LB | CARLSON

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, 2026, 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, 2026, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

(continued)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

(continued)

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. 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 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 statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 2025 financial statements and 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 28, 2025. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2025, 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 2, 2026 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.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 2, 2026

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The purpose of this Management's Discussion and Analysis (MD&A) is to help the citizens, taxpayers, and other stakeholders of Independent School District No. 200's (the District) understand what the basic financial statements in this Annual Comprehensive Financial Report (ACFR) say about the District's financial health as of the current year-end and why it changed since last year. It contains information drawn from the basic financial statements, with accompanying explanations provided by management based on its knowledge of the District's finances. We encourage readers to consider the information presented here in conjunction with the other components of the District's ACFR, including the letter of transmittal located in the introductory section.

If you have questions about this report, or need additional financial information, contact the District's Finance and Operations Office at jseubert@isd200.org or 651-480-7005.

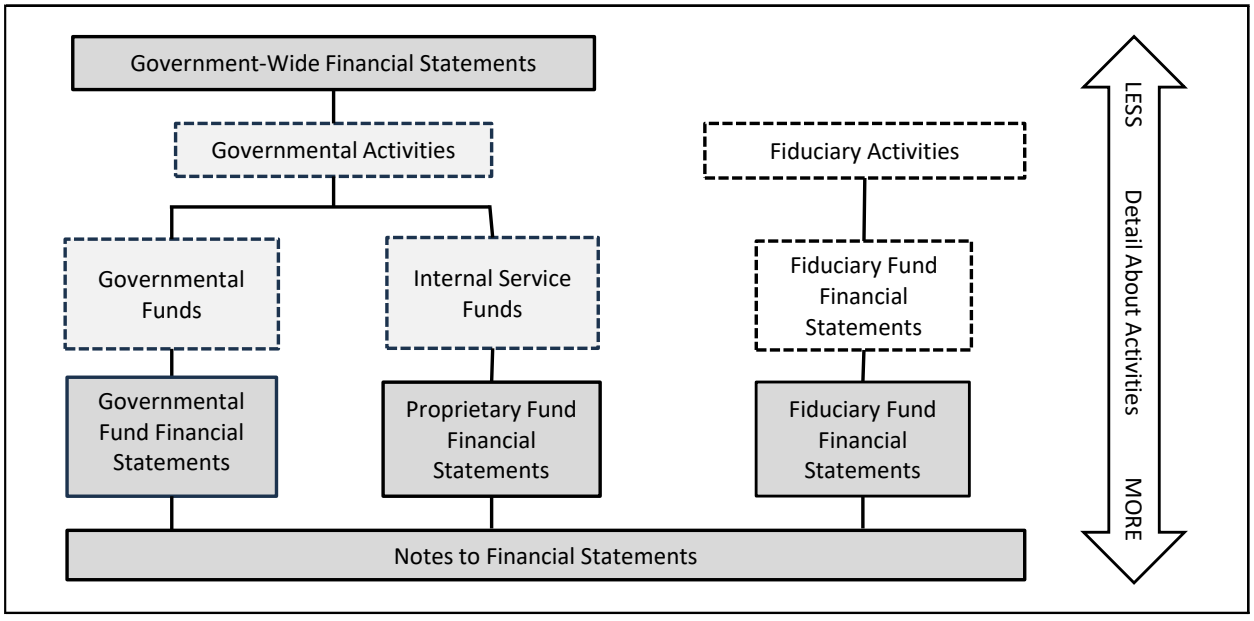
OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements consist of the following three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information, which further explains and supports the information in the basic financial statements.

CONTENTS OF THE BASIC FINANCIAL STATEMENTS

The basic financial statements present the District's finances at both an overall and a detailed level. See Figure A below:

Figure A – Contents of the Basic Financial Statements



The first two basic financial statements are the *government-wide financial statements* (Statement of Net Position and Statement of Activities), which report information about the District as a whole. 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 aid and property taxes.

The remaining basic financial statements present the District's finances in greater detail and include fiduciary activities. The *fund financial statements* disaggregate financial information into separate funds to report on the specific purpose for which resources are used or restricted, focusing on its most significant or "major" funds. 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 and presented in a single column in the basic financial statements. Detailed financial information for nonmajor funds can be found in the supplementary information section.

Minnesota schools must establish funds within the guidelines of the state's Uniform Financial Accounting and Reporting Standards in accordance with statutory requirements and accounting principles generally accepted in the United States of America.

The District reports three types of funds:

Governmental Funds – The governmental fund financial statements report all governmental activities of the District except those that involve providing services to its own departments or functions. In addition to the District's main operating fund – the General Fund – these financial statements include: a capital projects fund to account for debt proceeds or tax levies used for the acquisition, construction, or improvement of facilities and infrastructure; a debt service fund to account for resources accumulated to repay outstanding bonds and certain other debt; and (nonmajor) special revenue funds to track restricted resources supporting the District's child nutrition and community service programs.

Proprietary Funds – Proprietary fund financial statements report services provided to the District's own departments or functions. The District maintains internal service funds to account for its self-insured dental and health benefits activities. These services are included within governmental activities in the government-wide financial statements.

Fiduciary Funds – Fiduciary fund financial statements report resources held for others for which the District acts as a trustee or custodian, including the District's Post-Employment Benefits Trust Fund. The resources in fiduciary funds do not belong to the District and cannot be used to support the basic services it provides, which is why they are excluded from the government-wide financial statements.

The last component of the basic financial statements contains *notes to basic financial statements*, which delve deeper into the District's finances as reported in the financial statements. The information in the notes is important to gain a full understanding of the District's finances. The notes: 1) present information in greater detail than is possible within the financial statements themselves, 2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and 3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies).

TYPES OF INFORMATION IN THE BASIC FINANCIAL STATEMENTS

Figure B – Information Reported in the Basic Financial Statements

	Financial Statements			
	Government-Wide	Proprietary Fund	Fiduciary Fund	Governmental Fund
Types of Assets and Liabilities	All assets and liabilities, both financial and nonfinancial, short-term and long-term			Only current financial resources, such as cash, current receivables, and current payables
Types of Revenues/Additions	All types of revenues/additions that flow into the government during the year that relate to that year, regardless of when cash is received			Only revenues that are measurable and available to finance expenditures of that year
Types of Expenses/Deductions/Expenditures	All types of expenses/deductions that flow out of the government during the year that relate to that year, regardless of when cash is paid			Only expenditures for which the related governmental fund liability is incurred in that year
Types of Deferred Outflows/Inflows of Resources	All types of resources that flow into and out of the government during the year that relate to a future year			Current financial resources that flow into and out of the governmental funds during the year that relate to a future year

All of the District's financial statements, except for the governmental fund financial statements, use the *economic resources measurement focus* and *accrual basis of accounting.* In other words, they comprehensively report all types of financial statement elements:

- *Assets* – Resources the District controls, including short-term assets like cash to long-term assets like buildings and infrastructure.
- *Liabilities* – Amounts the District owes, including short-term liabilities like salaries payable and long-term liabilities like outstanding debt or future employee pension benefits.
- *Deferred outflows/inflows of resources* – Flows that occurred during the year, or in prior years, that will not be reported as revenues or expenses until the future year to which they are related.
- *Revenues and expenses* – Inflows and outflows of economic resources, respectively, related to the current year.

Governmental fund financial statements use the *current financial resources measurement focus* and *modified accrual basis of accounting* to report on the sources, uses, and balances of current financial resources. Governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, such as outstanding general obligation bonds. They do, however, report the flows of current financial resources related to these long-term items, such as the proceeds from issuing bonds or selling equipment, and expenditures for bond principal and interest payments or to acquire capital assets. Because this information does not encompass the additional long-term focus of the government-wide financial statements, reconciliation schedules are provided immediately following the governmental fund financial statements to explain the relationship (or differences) between these two types of financial statement presentations.

ANALYSIS OF THE DISTRICT'S FINANCES

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

Table 1
Summary Statement of Net Position
as of June 30, 2026 and 2025

	Governmental Activities		Percentage
	2026	2025	Change
Assets			
Current and other assets	$ 76,110,695	$ 73,712,000	3.3 %
Capital assets, net	85,723,761	90,214,686	(5.0) %
Total assets	$ 161,834,456	$ 163,926,686	(1.3) %
Deferred outflows of resources	$ 6,430,735	$ 7,692,554	(16.4) %
Liabilities			
Current and other liabilities	$ 7,488,023	$ 7,366,311	1.7 %
Long-term liabilities	87,633,540	93,865,753	(6.6) %
Total liabilities	$ 95,121,563	$ 101,232,064	(6.0) %
Deferred inflows of resources	$ 31,547,170	$ 32,368,533	(2.5) %
Net position			
Net investment in capital assets	$ 34,104,240	$ 35,952,459	(5.1) %
Restricted	17,119,560	15,783,918	8.5 %
Unrestricted	(9,627,342)	(13,717,734)	29.8 %
Total net position	$ 41,596,458	$ 38,018,643	9.4 %

Current and other assets were higher than last year, with increases in cash and temporary investments resulting from the District's positive operations in the current year. Depreciation exceeded capital additions accounting for the reduction in net capital assets. Scheduled payments on outstanding debt financing reduced long-term liabilities compared to the prior year. Changes in the District's proportionate share of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) state-wide pension plans contributed to the differences in deferred outflows and inflows of resources, long-term liabilities, and unrestricted net position.

Total net position improved by $3,577,815 in the current year. The change in the District's net investment in capital assets is dependent on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. Restricted net position increased over the prior year in several areas including amounts restricted for capital asset acquisition, community service and other funding purposes. The change in unrestricted net position was largely due to the financial operations of the General Fund, discussed later.

Table 2 presents a condensed version of the Change in Net Position of the District:

Table 2
Change in Net Position
as of June 30, 2026 and 2025

	Governmental Activities		Percentage
	2026	2025	Change
Revenues			
Program revenues			
Charges for services	$ 3,530,997	$ 3,472,487	1.7 %
Operating grants and contributions	22,811,980	24,061,833	(5.2)
Capital grants and contributions	354,152	418,446	(15.4)
General revenues			
Property taxes	21,009,452	21,065,225	(0.3)
General grants and aids	31,202,866	31,772,256	(1.8)
Other	2,997,621	3,831,519	(21.8)
Total revenues	81,907,068	84,621,766	(3.2)
Expenses			
Administration	2,240,448	2,180,639	2.7
District support services	2,980,165	2,980,748	(0.0)
Elementary and secondary regular instruction	29,062,407	27,337,365	6.3
Vocational education instruction	945,552	858,498	10.1
Special education instruction	12,723,859	12,112,370	5.0
Instructional support services	2,935,424	3,340,031	(12.1)
Pupil support services	8,974,641	8,814,234	1.8
Sites and buildings	10,077,811	9,817,512	2.7
Fiscal and other fixed cost programs	607,426	556,299	9.2
Food service	3,359,117	3,252,291	3.3
Community service	2,576,696	2,838,639	(9.2)
Interest and fiscal charges	1,845,707	2,109,664	(12.5)
Total expenses	78,329,253	76,198,290	2.8
Change in net position	3,577,815	8,423,476	(57.5)
Net position – beginning	38,018,643	29,595,167	28.5
Net position – ending	$ 41,596,458	$ 38,018,643	9.4

Governmental activities revenues exceeded expenses in the current year, resulting in an increase of $3,577,815 in total net position. Revenues were down from the prior year while expenses were up, with revenues decreasing by $2,714,698 (3.2 percent) and expenses increasing by $2,130,963 (2.8 percent).

The primary factors affecting the current year's change in net position and the change in activity compared to the prior year included:

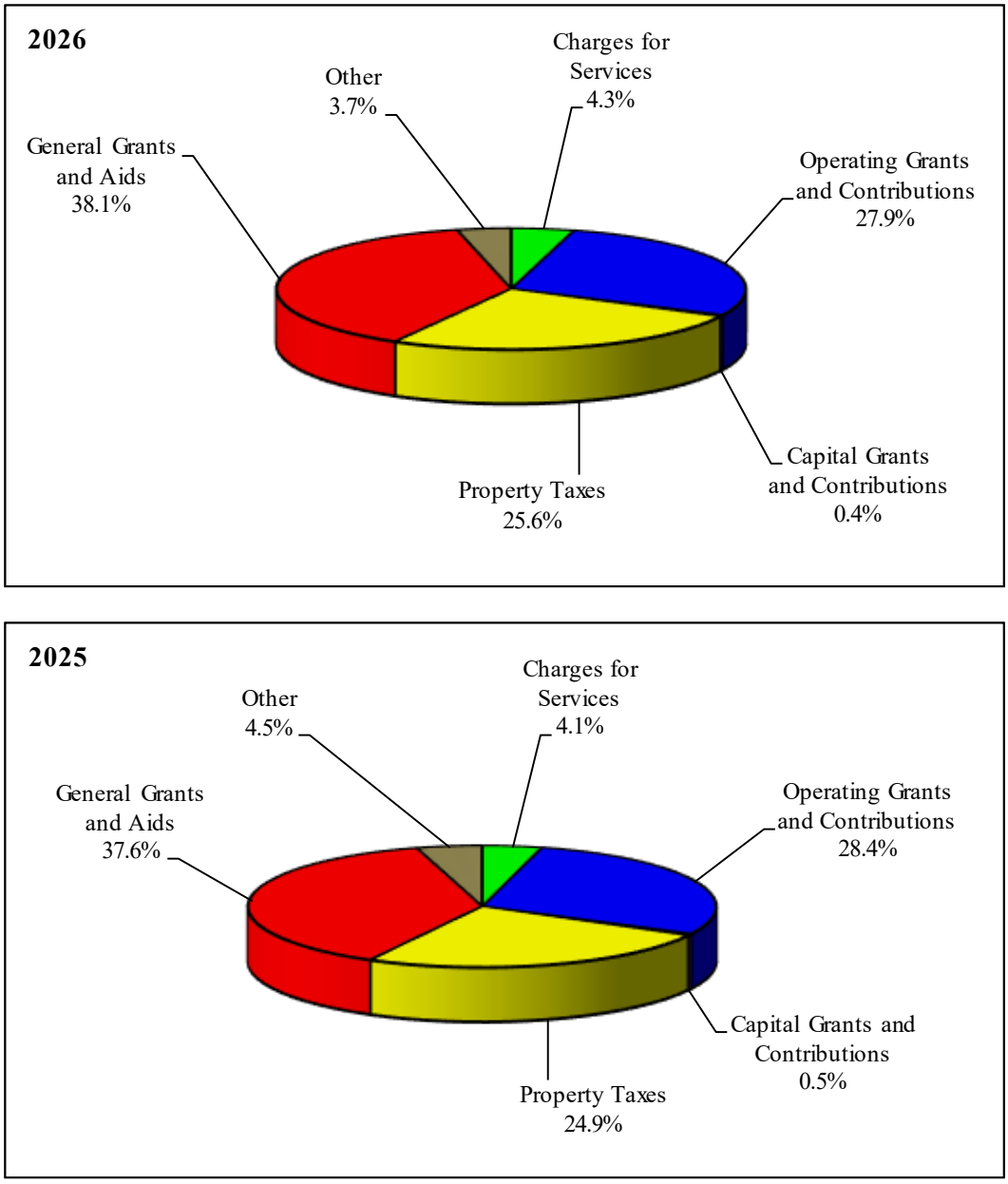
Revenues

- Operating grants and contributions and general grants and aids were both down in the current year. This was due to several one-time funding sources for solar power improvements and categorical funding categories in the prior year.
- Other general revenues were down with reduced investment earnings from a temporary debt refunding escrow that was paid out and closed in the prior year.

Expenses

- Contractual improvements negotiated for salaries and related benefits increased spending with the largest changes occurring in elementary and secondary regular instruction and in special education instruction.
- Instructional support services reported less spending compared to the prior year due to one-time program funding which was unavailable in the current year.

Figure C – Governmental Activities Revenue by Source – Fiscal Years 2026 and 2025

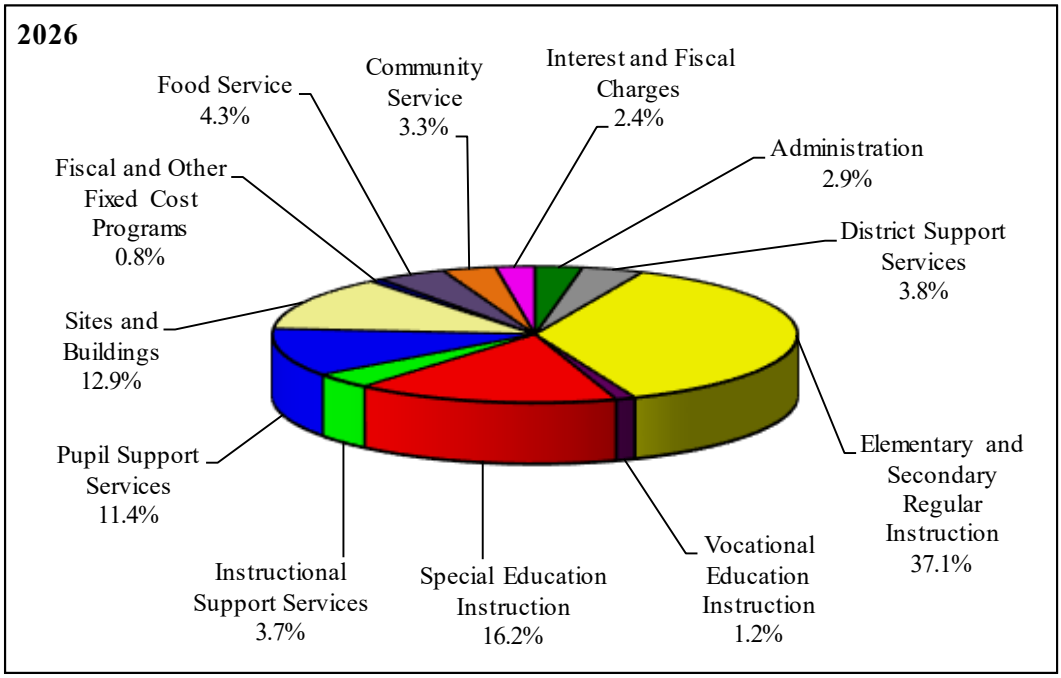


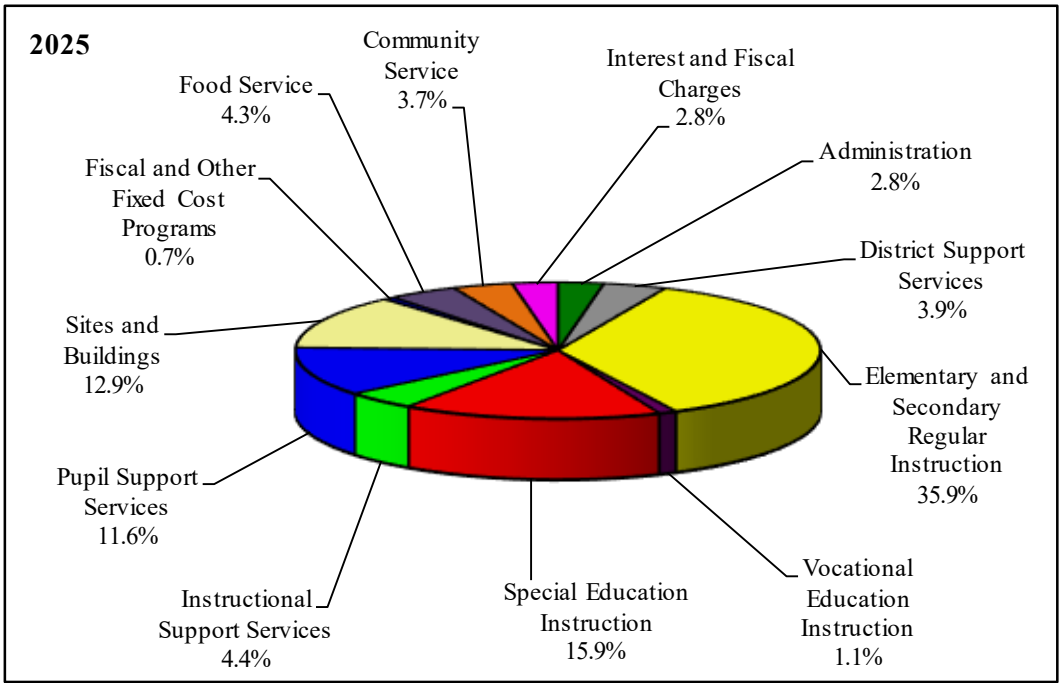
The largest share of the District's revenue is received from the state, including the majority of both the general grants and aids and the operating grants and contributions as shown in Figure C above.

Property taxes are generally the next largest source of funding. The level of funding property tax sources provide is not only dependent on taxpayers of the District by way of operating and building referenda, but also on legislative decisions impacting the mix of state aid and local effort in a variety of funding formulas. Current year property tax revenue provided a slightly higher percentage of total revenue than the prior year.

As seen in the above graphs, the split of revenues by source remained consistent between the two fiscal years shown. "Other" sources were down in amount and percentage of the total revenue compared to the prior year. A decrease in investment earnings caused by less favorable interest rates and market conditions was the primary factor behind the decline in the "other" revenue category, along with the closure of a debt escrow in the prior year.

Figure D – Governmental Activities Expenses by Function – Fiscal Years 2026 and 2025





The District's expenses are predominately related to educating students. The majority of the District's expenses were in categories directly related to providing instruction, which includes: elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services. The remaining programs support instruction and other necessary costs to operate the District.

The split of spending by program category remained consistent to the prior year as seen in the above graphs.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District reports three individual major funds in the governmental fund financial statements, the General, Capital Projects – Building Construction, and Debt Service Funds. Most of the previous discussion regarding the governmental activities is also applicable to the finances of the governmental funds. However, certain factors relevant to the District's current financial health are more apparent in the fund financial statements.

Fund balance represents the financial standing of a governmental fund as of the end of the fiscal year from a short-term perspective. Table 3 shows the changes in the fund balances of the District's governmental funds:

Table 3
Governmental Fund Balances
as of June 30, 2026 and 2025

	2026	2025	Change
Major funds			
General	$ 38,939,108	$ 36,293,874	$ 2,645,234
Capital Projects – Building Construction	327,050	548,602	(221,552)
Debt Service	1,453,059	1,475,015	(21,956)
Nonmajor funds	782,590	893,609	(111,019)
Total governmental funds	$ 41,501,807	$ 39,211,100	$ 2,290,707

On June 30, 2026, the District's governmental funds reported combined fund balances of $41,501,807, an increase of $2,290,707 in comparison with the prior year. Current year activity in the General Fund was the driving factor for the overall increase.

Unassigned fund balance at year-end was $19,083,087, which is available for spending at the District's discretion. The remainder of the fund balance is either: 1) nonspendable (not in spendable form) – $342,851, 2) externally restricted for particular purposes – $16,603,627, 3) committed for particular purposes – $809,622, or 4) internally assigned for particular purposes – $4,662,620.

Table 4 and the following discussion provides more detail of the fund balance changes of the major funds:

Table 4
Revenues, Expenditures, and Changes in Fund Balances – Major Governmental Funds
Year Ended June 30, 2026 and 2025

	General Fund		Capital Projects – Building Construction Fund		Debt Service Fund	
	2026	2025	2026	2025	2026	2025
Total revenues	$ 70,933,054	$ 71,921,792	$ 20,176	$ 58,385	$ 4,664,569	$ 5,515,156
Total expenditures	68,270,826	68,150,942	241,728	2,159,223	4,686,525	20,620,450
Excess (deficiency) of revenues over expenditures	2,662,228	3,770,850	(221,552)	(2,100,838)	(21,956)	(15,105,294)
Other financing sources (uses)						
Insurance recovery	–	10,531	–	–	–	–
Transfers out	(16,994)	(10,090)	–	–	–	–
Total other financing sources (uses)	(16,994)	441	–	–	–	–
Net change in fund balances	$ 2,645,234	$ 3,771,291	$ (221,552)	$ (2,100,838)	$ (21,956)	$ (15,105,294)

General Fund

The total fund balances of the General Fund increased by $2,645,234 during the current year. General Fund revenues were $988,738 less than the prior year in total, mainly with less state funding for special education and one-time funding sources for instruction purposes that were not available in the current year. The General Fund expenditures were $119,884 higher than the previous year. Most of the overall increase was due to increased salary and benefit costs for instructional programs, offset by a decrease in capital outlay with less projects in the current year.

Capital Projects – Building Construction Fund

Capital Projects – Building Construction Fund expenditures exceeded revenues by $221,552, decreasing fund balance to $327,050 at year-end. The activity in this fund is largely controlled by the long-term facility maintenance plan. Revenues and expenditures have decreased significantly in recent years with bonded projects nearing completion.

Debt Service Fund

Debt Service Fund expenditures exceeded revenues by $21,956, decreasing fund balance to $1,453,059 at year-end. The activity in this fund is largely controlled by the financing plan approved with the issuance of each individual debt obligation. Revenues decreased by $850,587 compared to last year due to a reduction in the scheduled levy and lower investment earnings with less cash held in escrow. Expenditures decreased by $15,933,925, due to the final payment made in the prior year for the 2009A Taxable School Building Bonds which required a final balloon payment by design of the debt issuance.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

The total carrying value – original cost minus accumulated depreciation/amortization – of the District's governmental activities capital assets was $85,723,761 at year-end, which represents a net decrease of $4,490,925, or 5.0 percent, from the previous year-end.

Table 5 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, 2026 and 2025:

Table 5
Capital Assets
as of June 30, 2026 and 2025

	2026	2025	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	437,220	332,672	104,548
Improvements	23,656,004	23,360,202	295,802
Buildings	135,804,272	135,383,028	421,244
Furniture and equipment	19,636,488	19,524,602	111,886
Lease – furniture and equipment	100,824	100,824	–
Less accumulated depreciation/amortization	(98,051,424)	(92,627,019)	(5,424,405)
Total	$ 85,723,761	$ 90,214,686	$ (4,490,925)
Depreciation/amortization expense	$ 6,444,632	$ 6,405,646	$ 38,986

Most of the activity in capital assets is related to the ongoing capital spending in the Capital Projects – Building Construction Fund and General Fund for the District's long-term capital and facilities maintenance program in the current year. As seen in the table above, additions to capital assets were limited in the current year, with current year depreciation/amortization expense reducing the overall net total.

Long-Term Financing Activity

The District's outstanding bonds and other long-term financing agreements totaled $51,946,571 at year-end, a decrease of $2,864,258, or 5.2 percent, from the previous year-end. Table 6 shows the components of the District's long-term financing liabilities and the change from the prior year:

Table 6
Outstanding Bonds and Other Long-Term Financing Agreements
as of June 30, 2026 and 2025

	2026	2025	Change
General obligation bonds payable	$ 66,770,000	$ 71,440,000	$ (4,670,000)
Unamortized premium/discount	(14,868,617)	(16,694,239)	1,825,622
Lease liability	45,188	65,068	(19,880)
Total	$ 51,946,571	$ 54,810,829	$ (2,864,258)

The overall decrease in long-term liabilities was due to scheduled debt service payments with no new debt issued during the year. Principal payments on outstanding debt totaled $4,689,880 during the year.

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 7). The District's applicable outstanding debt financing liability balance was well below the legal debt limit presented in the following table.

Table 7
Limitations on Debt

District's market value	$ 5,027,103,600
Limit rate	15.0%
Legal debt limit	$ 754,065,540

Additional details of the District's capital assets and long-term debt activity can be found in Notes 4 and 5 of the notes to basic financial statements, respectively.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The District is aware of the following developments that will have an impact on its finances in the future:

1) 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 increased the per pupil to the formula funding allowance by 2.7 percent for fiscal year 2027.

2) 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. At the close of the 2026 fiscal year the District estimates an adjusted average daily membership enrollment of 3,888 students. The District continues to analyze enrollment projections to ensure a proper planning of revenues and facility needs. The District continues to experience declining enrollment, and current projections indicate this trend will persist.

3) The budget accounts for variable future financial obligations. These include potential contract settlements, projected professional services, and infrastructure costs. The initial budget adopted for fiscal year 2027 includes the projected use of $2,419,541 of fund balance, with $1,417,098 anticipated to come from unassigned fund balance.

4) The District faces future challenges associated with legislative changes and mandates. These will dictate future financial decisions as the District may need to absorb within existing resources.

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BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
as of June 30, 2026
(With Partial Comparative Information as of June 30, 2025)

	Governmental Activities	
	2026	2025
Assets		
Cash and temporary investments	$ 57,175,743	$ 53,784,190
Receivables		
Current taxes	11,180,706	11,361,286
Delinquent taxes	303,467	249,843
Accounts and interest	508,161	380,573
Due from other governmental units	5,640,733	6,528,371
Due from post-employment benefits trust	2,331	1,578
Lease revenue	201,763	213,386
Inventory	40,115	59,965
Prepaid items	302,736	725,377
Deposits	–	170,000
Net OPEB asset	754,940	237,431
Capital assets		
Not depreciated/amortized	4,577,597	4,473,049
Depreciated, net of accumulated depreciation/amortization	81,146,164	85,741,637
Total capital assets, net of accumulated depreciation/amortization	85,723,761	90,214,686
Total assets	161,834,456	163,926,686
Deferred outflows of resources		
Pension plan deferments	6,287,226	7,459,698
OPEB plan deferments	143,509	232,856
Total deferred outflows of resources	6,430,735	7,692,554
Total assets and deferred outflows of resources	$ 168,265,191	$ 171,619,240
Liabilities		
Salaries payable	$ 2,312,782	$ 2,337,461
Accounts and contracts payable	2,896,266	3,042,120
Accrued interest payable	5,125	6,333
Due to other governmental units	139,631	97,061
Unearned revenue	1,404,605	1,353,535
Severance benefits payable	26,182	45,624
Claims incurred, but not reported	703,432	484,177
Long-term liabilities		
Due within one year	5,978,202	5,904,987
Due in more than one year	81,655,338	87,960,766
Total long-term liabilities	87,633,540	93,865,753
Total liabilities	95,121,563	101,232,064
Deferred inflows of resources		
Property taxes levied for subsequent year	19,857,873	20,268,668
Lease revenue for subsequent years	201,763	213,386
Pension plan deferments	10,094,425	10,099,178
OPEB plan deferments	1,393,109	1,787,301
Total deferred inflows of resources	31,547,170	32,368,533
Net position		
Net investment in capital assets	34,104,240	35,952,459
Restricted for		
Capital asset acquisition	10,079,710	9,361,728
Debt service	1,487,293	1,500,197
Food service	394,155	673,753
Community service	566,945	347,710
Other purposes (state and other funding restrictions)	4,591,457	3,900,530
Unrestricted	(9,627,342)	(13,717,734)
Total net position	41,596,458	38,018,643
Total liabilities, deferred inflows of resources, and net position	$ 168,265,191	$ 171,619,240

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2026
(With Partial Comparative Information for the Year Ended June 30, 2025)

Functions/Programs	2026 Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2026 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2025 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 2,240,448	$ –	$ –	$ –	$ (2,240,448)	$ (2,180,639)
District support services	2,980,165	–	747	–	(2,979,418)	(2,976,748)
Elementary and secondary regular instruction	29,062,407	821,800	5,142,363	–	(23,098,244)	(20,969,366)
Vocational education instruction	945,552	–	10,365	–	(935,187)	(847,993)
Special education instruction	12,723,859	421,442	12,823,422	–	521,005	1,556,768
Instructional support services	2,935,424	–	656,457	–	(2,278,967)	(2,657,047)
Pupil support services	8,974,641	43,950	225,445	–	(8,705,246)	(8,526,033)
Sites and buildings	10,077,811	100,511	492,015	354,152	(9,131,133)	(8,424,352)
Fiscal and other fixed cost programs	607,426	–	–	–	(607,426)	(556,299)
Food service	3,359,117	303,343	2,956,614	–	(99,160)	(63,765)
Community service	2,576,696	1,839,951	504,552	–	(232,193)	(490,386)
Interest and fiscal charges	1,845,707	–	–	–	(1,845,707)	(2,109,664)
Total governmental activities	$ 78,329,253	$ 3,530,997	$ 22,811,980	$ 354,152	(51,632,124)	(48,245,524)
General revenues						
Taxes						
Property taxes, for general purposes					16,333,371	16,256,860
Property taxes, for community service					440,653	445,377
Property taxes, for debt service					4,235,428	4,362,988
General grants and aids					31,202,866	31,772,256
Other general revenues					979,821	859,449
Investment earnings					2,017,800	2,972,070
Total general revenues					55,209,939	56,669,000
Change in net position					3,577,815	8,423,476
Net position – beginning					38,018,643	29,595,167
Net position – ending					$ 41,596,458	$ 38,018,643

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2026
(With Partial Comparative Information as of June 30, 2025)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 44,266,581	$ 396,746	$ 3,363,188	$ 1,144,703
Receivables				
Current taxes	8,398,002	–	2,562,309	220,395
Delinquent taxes	232,990	–	63,790	6,687
Accounts and interest	432,757	–	–	29,916
Due from other governmental units	5,481,618	–	27,583	131,532
Due from other funds	2,331	–	–	–
Lease revenue	201,763	–	–	–
Inventory	–	–	–	40,115
Prepaid items	293,166	–	–	9,570
Total assets	$ 59,309,208	$ 396,746	$ 6,016,870	$ 1,582,918
Liabilities				
Salaries payable	$ 2,153,457	$ –	$ –	$ 159,325
Accounts and contracts payable	2,775,451	69,696	–	51,119
Due to other governmental units	139,631	–	–	–
Unearned revenue	11,027	–	–	174,413
Severance benefits payable	26,182	–	–	–
Total liabilities	5,105,748	69,696	–	384,857
Deferred inflows of resources				
Property taxes levied for subsequent year	14,922,074	–	4,524,452	411,347
Lease revenue for subsequent years	201,763	–	–	–
Unavailable revenue – delinquent taxes	140,515	–	39,359	4,124
Total deferred inflows of resources	15,264,352	–	4,563,811	415,471
Fund balances (deficit)				
Nonspendable	293,166	–	–	49,685
Restricted	13,916,227	327,050	1,453,059	907,291
Committed	809,622	–	–	–
Assigned	4,662,620	–	–	–
Unassigned	19,257,473	–	–	(174,386)
Total fund balances	38,939,108	327,050	1,453,059	782,590
Total liabilities, deferred inflows of resources, and fund balances	$ 59,309,208	$ 396,746	$ 6,016,870	$ 1,582,918

See notes to basic financial statements

Total Governmental Funds	
2026	2025
$ 49,171,218	$ 46,179,117
11,180,706	11,361,286
303,467	249,843
462,673	247,713
5,640,733	6,528,371
2,331	1,578
201,763	213,386
40,115	59,965
302,736	725,377
$ 67,305,742	$ 65,566,636
$ 2,312,782	$ 2,337,461
2,896,266	3,042,120
139,631	97,061
185,440	211,323
26,182	45,624
5,560,301	5,733,589
19,857,873	20,268,668
201,763	213,386
183,998	139,893
20,243,634	20,621,947
342,851	785,342
16,603,627	15,998,164
809,622	757,083
4,662,620	3,235,319
19,083,087	18,435,192
41,501,807	39,211,100
$ 67,305,742	$ 65,566,636

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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, 2026
(With Partial Comparative Information as of June 30, 2025)

	2026	2025
Total fund balances – governmental funds	$ 41,501,807	$ 39,211,100
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	183,775,185	182,841,705
Accumulated depreciation/amortization	(98,051,424)	(92,627,019)
The net OPEB asset reported in the Statement of Net Position does not require the use of current financial resources and is not reported in governmental funds.	754,940	237,431
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	(66,770,000)	(71,440,000)
Unamortized (premium)/discount	14,868,617	16,694,239
Lease liability	(45,188)	(65,068)
Net/total pension liability	(25,145,477)	(28,324,243)
Compensated absences payable	(10,541,492)	(10,730,681)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(5,125)	(6,333)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	6,127,416	6,281,544
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	6,287,226	7,459,698
Deferred outflows of resources – OPEB plan deferments	143,509	232,856
Deferred inflows of resources – pension plan deferments	(10,094,425)	(10,099,178)
Deferred inflows of resources – OPEB plan deferments	(1,393,109)	(1,787,301)
Deferred inflows of resources – unavailable revenue – delinquent taxes	183,998	139,893
Total net position – governmental activities	$ 41,596,458	$ 38,018,643

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2026
(With Partial Comparative Information for the Year Ended June 30, 2025)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 16,297,928	$ –	$ 4,227,584	$ 439,835
Investment earnings	1,546,286	20,176	161,151	36,425
Other	2,367,524	–	–	2,143,294
State sources	49,256,158	–	275,834	2,240,047
Federal sources	1,465,158	–	–	1,221,119
Total revenue	70,933,054	20,176	4,664,569	6,080,720
Expenditures				
Current				
Administration	2,310,504	–	–	–
District support services	3,162,399	–	–	–
Elementary and secondary regular instruction	29,315,174	–	–	–
Vocational education instruction	961,654	–	–	–
Special education instruction	13,113,487	–	–	–
Instructional support services	3,298,411	–	–	–
Pupil support services	8,966,845	–	–	–
Sites and buildings	6,479,338	–	–	–
Fiscal and other fixed cost programs	607,426	–	–	–
Food service	–	–	–	3,425,953
Community service	30,940	–	–	2,655,380
Capital outlay	–	241,728	–	127,400
Debt service				
Principal	19,880	–	4,670,000	–
Interest and fiscal charges	4,768	–	16,525	–
Total expenditures	68,270,826	241,728	4,686,525	6,208,733
Excess (deficiency) of revenue over expenditures	2,662,228	(221,552)	(21,956)	(128,013)
Other financing sources (uses)				
Insurance recovery	–	–	–	–
Transfer in	–	–	–	16,994
Transfers out	(16,994)	–	–	–
Total other financing sources (uses)	(16,994)	–	–	16,994
Net change in fund balances	2,645,234	(221,552)	(21,956)	(111,019)
Fund balances				
Beginning of year	36,293,874	548,602	1,475,015	893,609
End of year	$ 38,939,108	$ 327,050	$ 1,453,059	$ 782,590

See notes to basic financial statements

Total Governmental Funds	
2026	2025
$ 20,965,347	$ 21,033,805
1,764,038	2,705,471
4,510,818	4,321,405
51,772,039	52,538,067
2,686,277	2,935,315
81,698,519	83,534,063
2,310,504	2,200,195
3,162,399	3,137,744
29,315,174	28,717,399
961,654	925,084
13,113,487	12,425,178
3,298,411	3,436,880
8,966,845	8,785,611
6,479,338	7,909,716
607,426	556,299
3,425,953	3,292,080
2,686,320	2,972,655
369,128	2,359,188
4,689,880	20,283,265
21,293	361,833
79,407,812	97,363,127
2,290,707	(13,829,064)
–	10,531
16,994	10,090
(16,994)	(10,090)
–	10,531
2,290,707	(13,818,533)
39,211,100	53,029,633
$ 41,501,807	$ 39,211,100

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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, 2026
(With Partial Comparative Information for the Year Ended June 30, 2025)

	2026	2025
Total net change in fund balances – governmental funds	$ 2,290,707	$(13,818,533)
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	1,953,707	6,259,265
Depreciation/amortization expense	(6,444,632)	(6,405,646)
The net OPEB asset reported in the Statement of Net Position does not require the use of current financial resources and is not reported in governmental funds.	517,509	237,431
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	4,670,000	20,265,000
Lease liability	19,880	18,265
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.	(1,825,622)	(1,888,623)
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	3,178,766	9,247,567
Net OPEB liability	–	623,143
Compensated absences payable	189,189	541,528
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.	1,208	140,792
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.	(154,128)	742,648
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	(1,172,472)	(856,726)
Deferred outflows of resources – OPEB plan deferments	(89,347)	(89,348)
Deferred inflows of resources – pension plan deferments	4,753	(6,626,079)
Deferred inflows of resources – OPEB plan deferments	394,192	1,372
Deferred inflows of resources – unavailable revenue – delinquent taxes	44,105	31,420
Change in net position – governmental activities	$ 3,577,815	$ 8,423,476

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fund Net Position
Internal Service Funds
as of June 30, 2026
(With Partial Comparative Information as of June 30, 2025)

	2026	2025
Assets		
Current assets		
Cash and temporary investments	$ 8,004,525	$ 7,605,073
Receivables		
Accounts and interest	45,488	132,860
Deposits	–	170,000
Total current assets	8,050,013	7,907,933
Liabilities		
Current liabilities		
Unearned revenue	1,219,165	1,142,212
Claims incurred, but not reported	703,432	484,177
Total current liabilities	1,922,597	1,626,389
Net position		
Unrestricted	$ 6,127,416	$ 6,281,544

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenses, and Changes in Fund Net Position
Internal Service Funds
Year Ended June 30, 2026
(With Partial Comparative Information for the Year Ended June 30, 2025)

	2026	2025
Operating revenues		
Charges for services		
Contributions from governmental funds	$ 10,698,780	$ 10,462,308
Operating expenses		
Health benefit claims	10,480,112	9,302,961
Dental benefit claims	626,558	683,298
Total operating expenses	11,106,670	9,986,259
Operating income (loss)	(407,890)	476,049
Other nonoperating revenues		
Investment earnings	253,762	266,599
Change in net position	(154,128)	742,648
Net position		
Beginning of year	6,281,544	5,538,896
End of year	$ 6,127,416	$ 6,281,544

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2026
(With Partial Comparative Information for the Year Ended June 30, 2025)

	2026	2025
Cash flows from operating activities		
Contributions from governmental funds	$ 10,863,105	$ 11,150,872
Payment for health claims	(10,100,167)	(9,569,287)
Payment for dental claims	(617,248)	(677,761)
Net cash flows from operating activities	145,690	903,824
Cash flows from noncapital financing activities		
Cash paid to other funds	–	(5,445)
Cash flows from investing activities		
Investment income received	253,762	266,599
Net change in cash and cash equivalents	399,452	1,164,978
Cash and cash equivalents		
Beginning of year	7,605,073	6,440,095
End of year	$ 8,004,525	$ 7,605,073
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ (407,890)	$ 476,049
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	87,372	668,102
Deposits	170,000	–
Unearned revenue	76,953	20,462
Claims incurred, but not reported	219,255	(260,789)
Net cash flows from operating activities	$ 145,690	$ 903,824

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2026

	Post-Employment Benefits Trust Fund
Assets	
Investments held by trustee	
State Board of Investment – external investment pool	$ 7,453,520
Liabilities	
Due to other funds	2,331
Net position	
Restricted for employee benefits	$ 7,451,189

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2026

	Post-Employment Benefits Trust Fund
Additions	
Contributions	
Employer	$ 205,587
Investment earnings	288,993
Total additions	494,580
Deductions	
Benefits and other deductions	–
Change in net position	494,580
Net position	
Beginning of year	6,956,609
End of year	$ 7,451,189

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 serves pre-kindergarten through 12th-grade students attending the District either as a resident of the District or through an open enrollment options election. It is governed by a School Board elected by voters of the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. Generally, the effect of material interfund activity has been removed from the government-wide financial statements. Transactions representing interfund services provided and used are not eliminated in the consolidation process to the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported instead as general revenues.

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

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

D. Fund Financial Statement Presentation

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

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

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to funding formulas established by Minnesota Statutes. Proceeds of long-term debt 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 noncapital subsidies and other 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.

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Pension (and Other Employee Benefit) 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 (MDE). 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.

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 $33,783 in the Food Service Special Revenue Fund and by $175 in the Debt Service Fund. These variances were funded by revenues in excess of budget and with available fund balance.

F. Cash and Temporary Investments

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

Cash and investments held by trustee include balances held in segregated accounts established for specific purposes. In the Post-Employment Benefits Trust Fund, this represents assets contributed to an irrevocable trust established to finance the District's liability for post-employment benefits. Interest earned on these investments is allocated directly to the fund.

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.

At year-end, the District reported the following receivables due from other governmental units:

Due from the MDE and others	$ 5,366,058
Due from other Minnesota school districts	42,205
Due from others	232,470
Total	$ 5,640,733

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 $775,653 of the property tax levy collectible in 2026 as revenue to the District in fiscal year 2025–2026. The remaining portion of the taxes collectible in 2026 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 capital assets are recorded based on the measurement of payments applicable to the lease term.

The District defines capital assets as those with an initial, individual cost of $10,000 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 $50,000 or more 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

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment.

Under the terms of collectively bargained contracts, eligible employees accrue vacation, sick, and other 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. The District's policy permits employees to accumulate earned but unused sick leave. Generally, all sick leave lapses when employees leave employment of the District and, upon separation from service, no monetary obligation exists. However, a liability for the estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Compensated absences are accrued when earned in the government-wide financial statements. Compensated absences are accrued in the 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. The liability for compensated absences includes salary-related benefits, where applicable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

The obligation for severance payable is part of the liability for compensated absences and accrued in the financial statements as previously noted.

O. State-Wide Pension Plans

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

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

P. Other Post-Employment Benefits (OPEB) Plan

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

Q. Deferred Outflows/Inflows of Resources

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

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

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

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

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

R. Net Position

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

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.

- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- **Unrestricted Net Position** – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

S. Fund Balance Classifications

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

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.

- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.

- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board resolution, the District's superintendent and director of 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.

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. 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.

U. Risk Management and Self-Insurance

1. **General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's coverage in the current year.

2. **Self-Insurance** – The District has established two internal service funds to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

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

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

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

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2025	$ 16,948	$ 683,298	$ 677,761	$ 22,485
2026	$ 22,485	$ 626,558	$ 617,248	$ 31,795

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

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2025	$ 728,018	$ 9,302,960	$ 9,569,286	$ 461,692
2026	$ 461,692	$ 10,480,112	$ 10,270,167	$ 671,637

V. Prior Period Comparative Financial Information/Reclassification

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

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$	703,493
Investments		63,925,770
Total deposits and investments	$	64,629,263

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

Statement of Net Position		
Cash and temporary investments	$	57,175,743
Statement of Fiduciary Net Position		
Investments held by trustee		
Post-Employment Benefits Trust Fund		7,453,520
Total deposits and investments	$	64,629,263

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 $703,657. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or collateral held by the District's agent in the District's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized Cost	N/A	$ 20,472,250
Minnesota School District Liquid Asset Fund – Term Series	AAA	Fitch	Amortized Cost	< 1 year	36,000,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized Cost	N/A	7,453,520
Total investments					$ 63,925,770

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.

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 $18,387.

NOTE 4 – CAPITAL ASSETS

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

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	$ 4,140,377	$ –	$ –	$ –	$ 4,140,377
Construction in progress	332,672	119,448	–	(14,900)	437,220
Total capital assets, not depreciated/amortized	4,473,049	119,448	–	(14,900)	4,577,597
Capital assets, depreciated/amortized					
Improvements	23,360,202	295,802	–	–	23,656,004
Buildings	135,383,028	571,148	(164,804)	14,900	135,804,272
Furniture and equipment	19,524,602	967,309	(855,423)	–	19,636,488
Lease – furniture and equipment	100,824	–	–	–	100,824
Total capital assets, depreciated/amortized	178,368,656	1,834,259	(1,020,227)	14,900	179,197,588
Less accumulated depreciation/amortization for					
Improvements	(12,945,501)	(1,054,842)	–	–	(14,000,343)
Buildings	(68,143,229)	(4,104,977)	164,804	–	(72,083,402)
Furniture and equipment	(11,497,960)	(1,264,648)	855,423	–	(11,907,185)
Lease – furniture and equipment	(40,329)	(20,165)	–	–	(60,494)
Total accumulated depreciation/amortization	(92,627,019)	(6,444,632)	1,020,227	–	(98,051,424)
Net capital assets, depreciated/amortized	85,741,637	(4,610,373)	–	14,900	81,146,164
Total capital assets, net	$ 90,214,686	$ (4,490,925)	$ –	$ –	$ 85,723,761

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

Administration	$ 758
District support services	107,333
Elementary and secondary regular instruction	1,536,081
Special education instruction	11,982
Instructional support services	80,298
Pupil support services	95,534
Sites and buildings	4,611,396
Community service	1,250
Total depreciation/amortization expense	$ 6,444,632

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
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	$ 615,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	66,155,000
Total general obligation bonds payable					$ 66,770,000

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.

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 of the notes to basic financial statements. Annual principal and interest 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:

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Loffler copiers	8.50%	07/01/2023	06/01/2028	$ 45,188

C. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including pensions, OPEB, 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/total 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	$ 3,319,737	$ 1,273,980	$ 2,137,520	$ (114,314)
State-wide, multiple-employer – TRA	21,798,339	5,013,123	7,956,864	1,549,462
Single-employer – District	27,401	123	41	(10,449)
Total	$ 25,145,477	$ 6,287,226	$ 10,094,425	$ 1,424,699

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

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
2027	$ 4,670,000	$ 12,300	$ 21,637	$ 3,011
2028	4,675,000	9,300	23,551	1,098
2029	4,680,000	6,300	–	–
2030	4,680,000	3,200	–	–
2031	4,685,000	–	–	–
2032–2036	23,425,000	–	–	–
2037–2041	19,955,000	–	–	–
	$ 66,770,000	$ 31,100	$ 45,188	$ 4,109

E. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Additions	Deletions	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 71,440,000	$ –	$ 4,670,000	$ 66,770,000	$ 4,670,000
Unamortized premium/(discount)	(16,694,239)	–	(1,825,622)	(14,868,617)	–
Total bonds payable	54,745,761	–	2,844,378	51,901,383	4,670,000
Lease liability	65,068	–	19,880	45,188	21,637
Net/total pension liability	28,324,243	27,822,390	31,001,156	25,145,477	8,652
Compensated absences payable (1)	10,730,681	–	189,189	10,541,492	1,277,913
	$ 93,865,753	$ 27,822,390	$ 34,054,603	$ 87,633,540	$ 5,978,202

(1) The change in compensated absences is presented net.

NOTE 6 – NET POSITION/FUND BALANCES

A. Net Investment in Capital Assets

The government-wide statement of net position at year-end includes the District's net investment in capital assets calculated as follows:

Net investment in capital assets	
Capital assets	
Not depreciated/amortized	$ 4,577,597
Depreciated/amortized, net of accumulated depreciation/amortization	81,146,164
Less capital-related long-term debt outstanding – bonds	(51,901,383)
Less capital-related long-term debt outstanding – lease	(45,188)
Less capital-related payables outstanding	(69,696)
Addition for unspent proceeds	396,746
Total net investment in capital assets	$ 34,104,240

B. Governmental Fund Balance Classifications

The classifications on the following page are a breakdown of fund balance components of governmental funds, which are defined earlier in the report. When applicable, certain state funding restrictions, which have an accumulated deficit balance on 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 herein since the District has specific authority to future resources for such deficits. Fund balance is only assigned if there is available unassigned fund balance to cover such deficits that are part of disclosure purposes only.

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

NOTE 6 – NET POSITION/FUND BALANCES (CONTINUED)

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
Nonspendable					
Inventory	$ –	$ –	$ –	$ 40,115	$ 40,115
Prepaid items	293,166	–	–	9,570	302,736
Total nonspendable	293,166	–	–	49,685	342,851
Restricted					
Student activities	114,521	–	–	–	114,521
Scholarships	337,484	–	–	–	337,484
Staff development	42,146	–	–	–	42,146
Capital projects levy	18,554	–	–	–	18,554
Literacy incentive aid	360,951	–	–	–	360,951
Operating capital	4,568,546	–	–	–	4,568,546
Gifted and talented	67,273	–	–	–	67,273
Basic skills	1,713,380	–	–	–	1,713,380
Long-term facilities maintenance	5,511,164	–	–	–	5,511,164
Medical Assistance	619,258	–	–	–	619,258
Grants and donations	562,950	–	–	–	562,950
Building construction	–	327,050	–	–	327,050
Debt service	–	–	1,453,059	–	1,453,059
Food service	–	–	–	352,437	352,437
Community education programs	–	–	–	522,346	522,346
Community service	–	–	–	32,508	32,508
Total restricted	13,916,227	327,050	1,453,059	907,291	16,603,627
Committed					
Separation/retirement benefits	171,122	–	–	–	171,122
Technology	638,500	–	–	–	638,500
Total committed	809,622	–	–	–	809,622
Assigned					
Subsequent year's budget	1,417,098	–	–	–	1,417,098
Site improvements	400,000	–	–	–	400,000
Safety and security	39,185	–	–	–	39,185
Curriculum	280,768	–	–	–	280,768
Elementary STEAM	125,569	–	–	–	125,569
Future funding changes	1,300,000	–	–	–	1,300,000
Instructional coaches	900,000	–	–	–	900,000
Pathways programming	200,000	–	–	–	200,000
Total assigned	4,662,620	–	–	–	4,662,620
Unassigned					
Restricted account deficits					
Early childhood family education programs deficit	–	–	–	(125,893)	(125,893)
School readiness deficit	–	–	–	(48,493)	(48,493)
Unassigned	19,257,473	–	–	–	19,257,473
Total unassigned	19,257,473	–	–	(174,386)	19,083,087
Total	$ 38,939,108	$ 327,050	$ 1,453,059	$ 782,590	$ 41,501,807

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. Minnesota Statutes, Chapter 356 defines each plan's financial reporting requirements.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

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 [Minnesota State]). Educators first hired by Minnesota State may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement (DCR) Plan administered by Minnesota State. A teacher employed by Minnesota State and electing the DCR Plan is not a member of the TRA except for purposes of Social Security coverage.

B. Benefits Provided

1. GERF Benefits

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature. 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. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

The General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.20 percent of the highest average salary for each of the first 10 years of service and 1.70 percent for each additional year. Under the Level formula, General Plan members receive 1.70 percent of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.00 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.00 percent and a maximum of 1.50 percent. The 2025 annual increase was 1.25 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 prorated increase.

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 formula service, age, and a formula multiplier based on years of credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

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.

Tier I Benefits

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

With these provisions:

(a) Normal retirement age is 65 with less than 30 years of allowable service and age 60 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).

Or

For years of service prior to July 1, 2006, a Level formula of 1.70 percent per year for Coordinated members and 2.70 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a Level formula of 1.90 percent per year for Coordinated members and 2.70 percent per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

Tier II Benefits

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 65 effective July 1, 2024. An early retirement reduction is applied to members retiring before age-65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

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 2026 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the GERF for the year ended June 30, 2026, were $681,773. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 sets the rates for employee and employer contributions. Rates for each fiscal year 2026 Coordinated Plan were 8.00 percent for the employee and 9.81 percent for the employer. Basic Plan rates were 11.50 percent for the employee and 13.00 percent for the employer. The District's contributions to the TRA for the plan's fiscal year ended June 30, 2026, were $2,664,152. The District's contributions were equal to the required contributions for each year as set by state statutes.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2026, the District reported a liability of $3,319,737 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 $16.0 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 $80,082.

District's proportionate share of the net pension liability	$	3,319,737
State's proportionate share of the net pension liability associated with the District		80,082
Total	$	3,399,819

The net pension liability was measured as of June 30, 2025, 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 received by the PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.1002 percent at the end of the measurement period and 0.0998 percent for the beginning of the period.

For the year ended June 30, 2026, the District recognized negative pension expense of $102,030 for its proportionate share of the GERF's pension expense. The District also recognized an additional $12,284 as negative pension expense and negative grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual $16.0 million contribution.

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 316,298	$ –
Changes in actuarial assumptions	79,986	763,860
Net difference between projected and actual earnings on pension plan investments	–	1,320,955
Changes in proportion	195,923	52,705
District's contributions to the GERF subsequent to the measurement date	681,773	–
Total	$ 1,273,980	$ 2,137,520

The $681,773 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, 2027. 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
2027	$ (330,279)
2028	$ (529,882)
2029	$ (449,179)
2030	$ (235,973)

2. TRA Pension Costs

At June 30, 2026, the District reported a liability of $21,798,339 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. 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 0.3804 percent at the end of the measurement period and 0.3869 percent for the beginning of the period.

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

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	$ 21,798,339
State's proportionate share of the net pension liability associated with the District	1,353,831
Total	$ 23,152,170

For the year ended June 30, 2026, the District recognized pension expense of $1,583,366. It also recognized $33,904 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2025, the state of Minnesota contributed $28.5 million to the Fund. The state of Minnesota is not included as a nonemployer contributing entity in the plan pension allocation schedules for the $28.5 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $108,260 for the year ended June 30, 2026 as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the Fund.

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,005,199	$ 214,083
Changes in actuarial assumptions	1,231,316	2,305,852
Net difference between projected and actual investment earnings on pension plan investments	–	4,376,982
Changes in proportion	112,456	1,059,947
District's contributions to the TRA subsequent to the measurement date	2,664,152	–
Total	$ 5,013,123	$ 7,956,864

The $2,664,152 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, 2027. 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
2027	$ 1,132,726
2028	$ (2,845,671)
2029	$ (2,564,936)
2030	$ (1,290,909)
2031	$ (39,103)

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 future real rates of return (expected returns, net of pension plan investment expense and inflation) 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 real rates of return by the target asset allocation percentages and by adding expected inflation.

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

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

F. Actuarial Methods and Assumptions

1. GERF

The total pension liability was determined by an actuarial valuation as of June 30, 2025, using the entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.00 percent. The 7.00 percent assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00 percent is within that range.

Inflation is assumed to be 2.25 percent for the GERF Plan. Benefit increases after retirement are assumed to be 1.50 percent for the GERF Plan.

Salary growth assumptions in the GERF Plan range in annual increments from 11.50 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.

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

2. TRA

The total pension liability in the July 1, 2025 actuarial valuation was determined using the entry-age normal method and actuarial assumptions, applied to all periods included in the measurement. Key assumptions used in the valuation of the total pension liability are as follows:

Actuarial Assumptions Used in Valuation of Total Pension Liability

Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Cost of living adjustment	1.00% for January 2019 through January 2023, then increasing by 0.10% each year up to 1.50% annually

Mortality Assumptions Used in Valuation of Total Pension Liability

Pre-Retirement	PubT-2010(A) Employee Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Healthy Retirees	PubT-2010(A) Retiree Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Beneficiaries	Pub-2010(A) Contingent Survivor Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.

The following changes in plan provisions and actuarial assumptions occurred in 2025:

1. GERF

CHANGES IN PLAN PROVISIONS

- The post-retirement benefit increase formula changed to 100.00 percent of the Social Security annual increase, between 1.00 percent and 1.75 percent, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85.00 percent for the last two consecutive annual valuations or is less than 80.00 percent in the most recent actuarial valuation, the maximum is reduced to 1.50 percent. Previously, the benefit increase was 50.00 percent of the Social Security annual increase, between 1.00 percent and 1.50 percent.
- The 1.00 percent additional employer contribution is eliminated when the plan reaches 98.00 percent funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100.00 percent funded status.

CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loading factors increased from 15.00 percent to 19.00 percent for vested terminated members and from 3.00 percent to 44.00 percent for nonvested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25 percent to 1.50 percent.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- Liability load for inactive nonvested members changed from 9.00 percent to 13.00 percent to and the liability load for inactive vested members changed from 7.00 percent to 6.00 percent.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2025 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 2025 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. 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.

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 rates disclosed in the preceding paragraphs, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.00%	7.00%	8.00%
District's proportionate share of the GERF net pension liability (asset)	$ 8,063,119	$ 3,319,737	$ (528,214)
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 41,117,731	$ 21,798,339	$ 5,898,602

I. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at 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 certain individuals in 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. This benefit is not available to new employees.

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	4
Active plan members	23
Total members	27

D. Actuarial Methods and Assumptions

The District's net pension liability was measured as of June 30, 2026. The total pension liability was determined by an actuarial valuation date of July 1, 2024, 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	4.40%
20-year municipal bond yield	4.40%
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.

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

E. Discount Rate

The discount rate used to measure the total pension liability was 4.40 percent. The District discount rate used in the prior measurement date was 4.90 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.

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 51,363
Changes for the year	
Service cost	1,617
Interest	1,924
Assumption changes	246
Benefit payments	(27,749)
Total net changes	(23,962)
Ending balance	$ 27,401

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 4.90 percent to 4.40 percent.

G. Total Pension Liability Sensitivity to Discount Rate Changes

The following presents the total pension liability of the District, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Pension discount rate	3.40%	4.40%	5.40%
Total pension liability	$ 28,119	$ 27,401	$ 26,701

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 negative pension expense of $10,449. 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
Changes in actuarial assumptions	$ 123	$ 41

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
2027	$ 82

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 $921,306 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	34
Active plan members	510
Total members	544

E. Net OPEB Liability (Asset) of the District

The District's net OPEB liability (asset) was measured as of June 30, 2026, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2024, and update procedures were used to roll forward the total OPEB liability to the measurement date. The components of the net OPEB liability (asset) of the District at year-end were as follows:

Total OPEB liability	$ 6,696,249
Plan fiduciary net position	(7,451,189)
District's net OPEB liability (asset)	$ (754,940)
Plan fiduciary net position as a percentage of the total OPEB liability	111.27%

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	4.00%
Expected long-term investment return	3.80%
20-year municipal bond yield	4.40%
Inflation rate	2.50%
Salary increases	Service graded table
Healthcare trend rate	6.25% grading to 5.00% over 5 years, and then 4.00% over the next 48 years

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

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
NR Money Market Fund	100.00 %	3.80 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 4.20 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

H. Discount Rate

The discount rate used to measure the total OPEB liability was 4.00 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 3.90 percent.

I. Changes in the Net OPEB Liability (Asset)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a-b)
Beginning balance	$ 6,719,178	$ 6,956,609	$ (237,431)
Changes for the year			
Service cost	454,670	–	454,670
Interest	265,957	–	265,957
Assumption changes	(27,837)	–	(27,837)
Contributions – paid to trust	–	205,587	(205,587)
Contributions – paid through operating funds	–	715,719	(715,719)
Investment earnings	–	288,993	(288,993)
Benefit payments – paid through operating funds	(715,719)	(715,719)	–
Total net changes	(22,929)	494,580	(517,509)
Ending balance	$ 6,696,249	$ 7,451,189	$ (754,940)

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 3.90 percent to 4.00 percent.
- The expected long-term investment return assumption was changed from 3.00 percent to 3.80 percent.

J. Net OPEB Liability (Asset) Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB discount rate	3.00%	4.00%	5.00%
Net OPEB liability (asset)	$ (409,829)	$ (754,940)	$ (1,098,180)

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

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB healthcare cost trend rate	5.25% decreasing to 4.00% over 5 years, then to 3.00% over the next 48 years	6.25% decreasing to 5.00% over 5 years, then to 4.00% over the next 48 years	7.25% decreasing to 6.00% over 5 years, then to 5.00% over the next 48 years
Net OPEB liability (asset)	$ (1,493,055)	$ (754,940)	$ 108,024

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 $98,952. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 48,187	$ 789,350
Changes in actuarial assumptions	95,322	392,903
Net collective difference between projected and actual investment earnings on OPEB plan investments	–	210,856
Total	$ 143,509	$ 1,393,109

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
2027	$ (359,521)
2028	$ (359,574)
2029	$ (241,575)
2030	$ (215,688)
2031	$ (69,267)
Thereafter	$ (3,975)

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

A. Interfund Receivables and Payables

The District had the following interfund receivables and payables on June 30, 2026:

	Due From Other Funds	Due To Other Funds
General Fund	$ 2,331	$ –
Post-Employment Benefits Trust Fund	–	2,331
	$ 2,331	$ 2,331

These balances represent interfund amounts between the funds above, 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.

B. Interfund Transfers

The District transferred $16,994 from the General Fund to the Community Service Special Revenue Fund to help finance program costs.

Such interfund transfers are reported in the fund financial statements but are eliminated 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

On June 30, 2026, the District had commitments totaling $7,511 under construction contracts for which the work was not yet completed.

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

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

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

Solar for Schools Grant Program

During fiscal year 2025, the District entered into agreements to add solar panels at two school sites. The agreements are through Ideal Energies and the Solar for Schools Grant Program. The agreements call for an initial term of 20 years, with the option to renew on an annual basis for up to 40 additional years. During the term of this agreement, the District is committed to purchasing the power used and shall receive bill credits associated with the energy production.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2026

	Budgeted Amounts		Final Budget Over (Under)	Actual	Actual Amounts Over (Under)
	Original	Final	Original Budget	Amounts	Final Budget
Revenue					
Local sources					
Property taxes	$ 16,232,034	$ 16,231,522	$ (512)	$ 16,297,928	$ 66,406
Investment earnings	804,000	1,204,000	400,000	1,546,286	342,286
Other	1,913,658	1,973,958	60,300	2,367,524	393,566
State sources	48,428,883	49,705,882	1,276,999	49,256,158	(449,724)
Federal sources	1,453,530	1,605,332	151,802	1,465,158	(140,174)
Total revenue	68,832,105	70,720,694	1,888,589	70,933,054	212,360
Expenditures					
Current					
Administration	2,343,023	2,375,540	32,517	2,310,504	(65,036)
District support services	3,447,501	3,474,162	26,661	3,162,399	(311,763)
Elementary and secondary regular instruction	30,005,307	30,631,689	626,382	29,315,174	(1,316,515)
Vocational education instruction	961,153	977,743	16,590	961,654	(16,089)
Special education instruction	13,411,488	13,774,471	362,983	13,113,487	(660,984)
Community service	–	27,000	27,000	30,940	3,940
Instructional support services	3,121,293	3,172,037	50,744	3,298,411	126,374
Pupil support services	9,005,980	9,197,529	191,549	8,966,845	(230,684)
Sites and buildings	7,768,188	7,621,688	(146,500)	6,479,338	(1,142,350)
Fiscal and other fixed cost programs	593,384	592,842	(542)	607,426	14,584
Debt service					
Principal	24,648	19,880	(4,768)	19,880	–
Interest and fiscal charges	–	4,768	4,768	4,768	–
Total expenditures	70,681,965	71,869,349	1,187,384	68,270,826	(3,598,523)
Excess (deficiency) of revenue over expenditures	(1,849,860)	(1,148,655)	701,205	2,662,228	3,810,883
Other financing sources (uses)					
Transfers out	–	–	–	(16,994)	(16,994)
Net change in fund balances	$ (1,849,860)	$ (1,148,655)	$ 701,205	2,645,234	$ 3,793,889
Fund balances					
Beginning of year				36,293,874	
End of year				$ 38,939,108	

BUDGETARY COMPARISON SCHEDULE

BUDGETARY PROCESS AND LEGAL COMPLIANCE

The School Board adopts an annual budget for all of Independent School District No. 200's (the District) governmental funds, which are prepared on the same modified accrual basis of accounting as the fund financial statements in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. Budgeted expenditure appropriations lapse at yearend.

- The budget is adopted by June 30th of each year and amended as needed during the fiscal year of its implementation.

- Legal budgetary control is at the fund level. Expenditures may only exceed appropriations at the fund level if approved by the School Board by resolution or through the disbursement approval process.

- Actual spending exceeded final budgeted appropriations for fiscal 2026 by $33,783 in the Food Service Special Revenue Fund and by $175 in the Debt Service Fund. These variances were funded by revenues exceeding budget and available fund balance.

SIGNIFICANT VARIANCES IN BUDGETARY COMPARISON SCHEDULE

1. Significant variances between the General Fund original budget and final budget include:

- **a.** Overall, the revision reflects updated assumptions and estimates based on updated information, new settlements, staffing adjustments, and prior year audit results.
- **b.** Revenue adjustments primarily included an increase in investment earnings for improved results as seen in recent years with improved rates. State sources revenues were increased to consider updated special education estimates and increase in estimated students served.
- **c.** Expenditure adjustments were due to finalized contract settlements, staffing needs and assignments, and consideration of prior results to current expenditure trend information.
- **d.** Expenditure adjustments included improved estimates for substitute teacher costs, unemployment benefits, and staffing levels.

2. Significant variances between the General Fund final budget and actual amounts include:

- **a.** Revenues for the General Fund ended close to the total amount anticipated in the budget. Conservative budgeting for local sources, including investment earnings and other, more than offset the shortage in state sources. State sources were less than projected due to a change in post-secondary enrollment option students.
- **b.** Spending on elementary and secondary regular instruction and special education instruction was under budget due to open positions, turnover, and changes with new leave benefits available to District employees.
- **c.** Sites and buildings spending was under budget due to the timing of long-term facilities maintenance spending that was delayed later than planned with the current budget. The District also did not report any spending on a gymnastics facility that was planned in the budget.

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, 2026

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
06/30/2017	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%
06/30/2025	06/30/2024	0.0998%	$ 3,688,012	$ 95,364	$ 3,783,376	$ 8,436,660	43.71%	89.08%
06/30/2026	06/30/2025	0.1002%	$ 3,319,737	$ 80,082	$ 3,399,819	$ 9,072,766	36.59%	90.78%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2026

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
06/30/2017	$ 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%
06/30/2025	$ 680,458	$ 680,458	$ –	$ 9,072,766	7.50%
06/30/2026	$ 681,773	$ 681,773	$ –	$ 9,090,357	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, 2026

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 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
06/30/2017	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%
06/30/2025	06/30/2024	0.3869%	$ 24,584,868	$ 1,607,932	$ 26,192,800	$ 25,631,617	95.92%	82.07%
06/30/2026	06/30/2025	0.3804%	$ 21,798,339	$ 1,353,831	$ 23,152,170	$ 26,455,652	82.40%	84.51%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2026

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
06/30/2017	$ 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%
06/30/2025	$ 2,314,870	$ 2,314,870	$ –	$ 26,455,652	8.75%
06/30/2026	$ 2,664,152	$ 2,664,152	$ –	$ 27,156,828	9.81%

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, 2026

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

Note: The District has not established a trust fund to finance its single-employer related benefits.

2022	2023	2024	2025	2026
$ 8,790	$ 6,097	$ 6,114	$ 1,470	$ 1,617
4,275	7,147	6,864	6,465	1,924
(3,381)	(85)	(167)	(748)	246
20,794	–	–	(68,439)	–
–	(9,134)	–	(22,793)	–
(66,283)	(20,127)	(12,033)	(41,211)	(27,749)
(35,805)	(16,102)	778	(125,256)	(23,962)
227,748	191,943	175,841	176,619	51,363
$ 191,943	$ 175,841	$ 176,619	$ 51,363	$ 27,401
$ 1,930,732	$ 1,437,009	$ 1,480,119	$ 1,033,375	$ 1,064,377
9.94%	12.24%	11.93%	4.97%	2.57%

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, 2026

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

2021	2022	2023	2024	2025	2026
$ 744,469	$ 622,063	$ 526,302	$ 492,485	$ 447,655	$ 454,670
200,811	165,099	229,747	181,988	226,191	265,957
(542,120)	(221,081)	134,539	(181,069)	(80,054)	(27,837)
156,087	(497,150)	(266,171)	–	89,279	–
192,751	–	(1,266,428)	–	(218,596)	–
(412,265)	(759,312)	(513,023)	(594,856)	(726,475)	(715,719)
339,733	(690,381)	(1,155,034)	(101,452)	(262,000)	(22,929)
8,588,312	8,928,045	8,237,664	7,082,630	6,981,178	6,719,178
8,928,045	8,237,664	7,082,630	6,981,178	6,719,178	6,696,249
1,350,239	1,406,996	737,782	671,301	1,004,873	921,306
4,959	14,806	227,677	350,128	320,176	288,993
(412,265)	(759,312)	(513,023)	(594,856)	(726,475)	(715,719)
942,933	662,490	452,436	426,573	598,574	494,580
3,873,603	4,816,536	5,479,026	5,931,462	6,358,035	6,956,609
4,816,536	5,479,026	5,931,462	6,358,035	6,956,609	7,451,189
$ 4,111,509	$ 2,758,638	$ 1,151,168	$ 623,143	$ (237,431)	$ (754,940)
53.95%	66.51%	83.75%	91.07%	103.53%	111.27%
$ 30,950,936	$ 31,879,464	$ 31,038,769	$ 31,969,932	$ 34,066,001	$ 35,087,981
13.28%	8.65%	3.71%	1.95%	(0.70%)	(2.15%)

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2026

Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2017	0.77 %
2018	1.80 %
2019	2.90 %
2020	1.60 %
2021	0.10 %
2022	0.30 %
2023	4.20 %
2024	5.90 %
2025	5.00 %
2026	4.20 %

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2025 CHANGES IN PLAN PROVISIONS

- The post-retirement benefit increase formula changed to 100.00 percent of the Social Security annual increase, between 1.00 percent and 1.75 percent, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85.00 percent for the last two consecutive annual valuations or is less than 80.00 percent in the most recent actuarial valuation, the maximum is reduced to 1.50 percent. Previously, the benefit increase was 50.00 percent of the Social Security annual increase, between 1.00 percent and 1.50 percent.
- The 1.00 percent additional employer contribution is eliminated when the plan reaches 98.00 percent funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100.00 percent funded status.

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loading factors increased from 15.00 percent to 19.00 percent for vested terminated members and from 3.00 percent to 44.00 percent for nonvested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25 percent to 1.50 percent.

2024 CHANGES IN PLAN PROVISIONS

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.
-

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The 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.

TEACHERS RETIREMENT ASSOCIATION (TRA)

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- Liability load for inactive nonvested members changed from 9.00 percent to 13.00 percent and the liability load for inactive vested members changed from 7.00 percent to 6.00 percent.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub-2010 family of tables.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15.00 percent to reflect the continued lower than expected observations.

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.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

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.
- 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.

PENSION BENEFITS PLAN

2026 CHANGES IN PLAN PROVISIONS

- The discount rate was changed from 4.90 percent to 4.40 percent.

2025 CHANGES IN PLAN PROVISIONS

- The form of payment for custodians eligible to receive pension benefits has changed to make payments to a healthcare savings account, so this portion is now valued under the OPEB study obligations.

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 4.10 percent to 4.90 percent.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PENSION BENEFITS PLAN (CONTINUED)

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.

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.

PENSION BENEFITS PLAN (CONTINUED)

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

2026 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.90 percent to 4.00 percent.
- The expected long-term investment return assumption was changed from 3.00 percent to 3.80 percent.

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.20 percent to 3.90 percent.
- The expected long-term investment return assumption was changed from 2.30 percent to 3.00 percent.

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.

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

2022 CHANGES IN PLAN PROVISIONS (CONTINUED)

- Administrators now receive the single premium for the Comp Basic Plan at the time of retirement rather that the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of 8 years or Medicare eligibility.
- The severance benefit for community education coordinators will be paid in two equal annual installments to a healthcare savings plan instead of a single lump sum.
- A sunset date was added to the teachers and community education licensed coordinators post-employment subsidized retiree medical benefit. In addition, a one-time irrevocable choice (made by March 15, 2022) was given to this group to forfeit the current post-employment subsidized medical benefit for the new defined contribution-style OPEB. Only teachers and community education licensed coordinators hired before July 1, 2022 and not electing the matching contribution plan will be eligible for the defined benefit-style OPEB benefit.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN PLAN PROVISIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates, mortality tables, salary increase rates, and retiree plan participation percentages were updated.
- The discount rate was changed from 2.20 percent to 1.80 percent.

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.

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

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

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GOVERNMENTAL FUNDS

Governmental funds reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. The governmental funds category for the District includes the General Fund, Food Service Special Revenue Fund, Community Service Special Revenue Fund, Capital Projects – Building Construction Fund, and Debt Service Fund.

The statements and schedules that follow are to provide further detail and support additional analysis for the District's major and nonmajor governmental funds.

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2026

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 340,640	$ 804,063	$ 1,144,703
Receivables			
Current taxes	–	220,395	220,395
Delinquent taxes	–	6,687	6,687
Accounts and interest	659	29,257	29,916
Due from other governmental units	55,456	76,076	131,532
Inventory	40,115	–	40,115
Prepaid items	1,603	7,967	9,570
Total assets	$ 438,473	$ 1,144,445	$ 1,582,918
Liabilities			
Salaries payable	$ 5,019	$ 154,306	$ 159,325
Accounts and contracts payable	530	50,589	51,119
Unearned revenue	38,769	135,644	174,413
Total liabilities	44,318	340,539	384,857
Deferred inflows of resources			
Property taxes levied for subsequent year	–	411,347	411,347
Unavailable revenue – delinquent taxes	–	4,124	4,124
Total deferred inflows of resources	–	415,471	415,471
Fund balances (deficit)			
Nonspendable	41,718	7,967	49,685
Restricted	352,437	554,854	907,291
Unassigned	–	(174,386)	(174,386)
Total fund balances	394,155	388,435	782,590
Total liabilities, deferred inflows of resources, and fund balances	$ 438,473	$ 1,144,445	$ 1,582,918

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2026

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 439,835	$ 439,835
Investment earnings	12,065	24,360	36,425
Other	303,343	1,839,951	2,143,294
State sources	1,735,495	504,552	2,240,047
Federal sources	1,221,119	–	1,221,119
Total revenue	3,272,022	2,808,698	6,080,720
Expenditures			
Current			
Food service	3,425,953	–	3,425,953
Community service	–	2,655,380	2,655,380
Capital outlay	125,667	1,733	127,400
Total expenditures	3,551,620	2,657,113	6,208,733
Excess (deficiency) of revenue over expenditures	(279,598)	151,585	(128,013)
Other financing sources			
Transfers in	–	16,994	16,994
Net change in fund balances	(279,598)	168,579	(111,019)
Fund balances			
Beginning of year	673,753	219,856	893,609
End of year	$ 394,155	$ 388,435	$ 782,590

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2026 and 2025

	2026	2025
Assets		
Cash and temporary investments	$ 44,266,581	$ 40,825,614
Receivables		
Current taxes	8,398,002	8,570,743
Delinquent taxes	232,990	189,082
Accounts and interest	432,757	220,772
Due from other governmental units	5,481,618	6,375,598
Due from other funds	2,331	1,578
Lease revenue	201,763	213,386
Prepaid items	293,166	716,905
Total assets	$ 59,309,208	$ 57,113,678
Liabilities		
Salaries payable	$ 2,153,457	$ 2,177,668
Accounts and contracts payable	2,775,451	2,859,704
Due to other governmental units	139,631	97,061
Unearned revenue	11,027	15,067
Severance benefits payable	26,182	45,624
Total liabilities	5,105,748	5,195,124
Deferred inflows of resources		
Property taxes levied for subsequent year	14,922,074	15,306,222
Lease revenue for subsequent years	201,763	213,386
Unavailable revenue – delinquent taxes	140,515	105,072
Total deferred inflows of resources	15,264,352	15,624,680
Fund balances		
Nonspendable for prepaid items	293,166	716,905
Restricted for student activities	114,521	187,955
Restricted for scholarships	337,484	299,613
Restricted for staff development	42,146	139,863
Restricted for capital projects levy	18,554	–
Restricted for literacy incentive aid	360,951	368,182
Restricted for operating capital	4,568,546	4,327,448
Restricted for gifted and talented	67,273	136,740
Restricted for basic skills	1,713,380	1,590,541
Restricted for teacher compensation for READ Act training	–	1,539
Restricted for long-term facilities maintenance	5,511,164	5,034,280
Restricted for Medical Assistance	619,258	426,707
Restricted for grants and donations	562,950	511,959
Committed for separation/retirement benefits	171,122	118,583
Committed for technology	638,500	638,500
Assigned for subsequent year's budget	1,417,098	908,589
Assigned for site improvements	400,000	400,000
Assigned for safety and security	39,185	95,978
Assigned for curriculum	280,768	280,767
Assigned for elementary STEAM	125,569	249,985
Assigned for future funding changes	1,300,000	1,300,000
Assigned for instructional coaches	900,000	–
Assigned for pathways programming	200,000	–
Unassigned	19,257,473	18,559,740
Total fund balances	38,939,108	36,293,874
Total liabilities, deferred inflows of resources, and fund balances	$ 59,309,208	$ 57,113,678

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 16,231,522	$ 16,297,928	$ 66,406	$ 16,231,219
Investment earnings	1,204,000	1,546,286	342,286	1,732,180
Other	1,973,958	2,367,524	393,566	2,135,407
State sources	49,705,882	49,256,158	(449,724)	50,104,634
Federal sources	1,605,332	1,465,158	(140,174)	1,718,352
Total revenue	70,720,694	70,933,054	212,360	71,921,792
Expenditures				
Current				
Administration				
Salaries	1,515,872	1,506,589	(9,283)	1,482,712
Employee benefits	661,863	658,900	(2,963)	545,413
Purchased services	121,750	76,941	(44,809)	105,768
Supplies and materials	24,150	23,752	(398)	23,818
Other expenditures	51,905	44,322	(7,583)	42,484
Total administration	2,375,540	2,310,504	(65,036)	2,200,195
District support services				
Salaries	1,332,251	1,342,055	9,804	1,254,950
Employee benefits	782,788	759,081	(23,707)	708,064
Purchased services	379,015	351,615	(27,400)	275,800
Supplies and materials	700,140	655,466	(44,674)	732,842
Capital expenditures	226,614	31,731	(194,883)	47,544
Other expenditures	53,354	22,451	(30,903)	118,544
Total district support services	3,474,162	3,162,399	(311,763)	3,137,744
Elementary and secondary regular instruction				
Salaries	18,315,743	17,724,405	(591,338)	17,527,359
Employee benefits	8,128,620	8,097,815	(30,805)	7,559,863
Purchased services	2,558,638	2,128,006	(430,632)	1,830,313
Supplies and materials	1,230,382	1,027,238	(203,144)	1,229,718
Capital expenditures	266,567	213,334	(53,233)	437,632
Other expenditures	131,739	124,376	(7,363)	132,514
Total elementary and secondary regular instruction	30,631,689	29,315,174	(1,316,515)	28,717,399

(continued)

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	614,421	614,421	–	592,809
Employee benefits	310,438	316,969	6,531	279,579
Purchased services	30,000	5,793	(24,207)	32,463
Supplies and materials	21,000	21,769	769	17,505
Other expenditures	1,884	2,702	818	2,728
Total vocational education instruction	977,743	961,654	(16,089)	925,084
Special education instruction				
Salaries	8,201,620	7,820,165	(381,455)	7,765,311
Employee benefits	3,479,039	3,390,975	(88,064)	3,192,016
Purchased services	1,915,213	1,760,445	(154,768)	1,331,037
Supplies and materials	115,813	93,285	(22,528)	67,845
Capital expenditures	3,040	9,353	6,313	9,883
Other expenditures	59,746	39,264	(20,482)	59,086
Total special education instruction	13,774,471	13,113,487	(660,984)	12,425,178
Community service				
Employee benefits	27,000	30,940	3,940	32,188
Instructional support services				
Salaries	1,775,843	1,720,425	(55,418)	1,815,460
Employee benefits	838,729	823,277	(15,452)	759,911
Purchased services	170,350	155,684	(14,666)	128,331
Supplies and materials	363,127	587,026	223,899	720,837
Capital expenditures	9,074	299	(8,775)	126
Other expenditures	14,914	11,700	(3,214)	12,215
Total instructional support services	3,172,037	3,298,411	126,374	3,436,880
Pupil support services				
Salaries	1,528,094	1,545,180	17,086	1,362,965
Employee benefits	735,093	760,334	25,241	644,008
Purchased services	6,732,090	6,471,907	(260,183)	6,644,988
Supplies and materials	145,066	101,925	(43,141)	89,097
Capital expenditures	48,210	71,229	23,019	36,276
Other expenditures	8,976	16,270	7,294	8,277
Total pupil support services	9,197,529	8,966,845	(230,684)	8,785,611

(continued)

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	2,146,532	2,074,738	(71,794)	2,030,110
Employee benefits	1,014,827	995,397	(19,430)	916,208
Purchased services	1,898,897	1,971,118	72,221	1,812,810
Supplies and materials	377,797	369,200	(8,597)	382,956
Capital expenditures	2,176,521	1,158,590	(1,017,931)	2,753,508
Other expenditures	7,114	(89,705)	(96,819)	14,124
Total sites and buildings	7,621,688	6,479,338	(1,142,350)	7,909,716
Fiscal and other fixed cost programs				
Purchased services	452,842	452,926	84	429,159
Other expenditures	140,000	154,500	14,500	127,140
Total fiscal and other fixed cost programs	592,842	607,426	14,584	556,299
Debt service				
Principal	19,880	19,880	–	18,265
Interest and fiscal charges	4,768	4,768	–	6,383
Total debt service	24,648	24,648	–	24,648
Total expenditures	71,869,349	68,270,826	(3,598,523)	68,150,942
Excess (deficiency) of revenue over expenditures	(1,148,655)	2,662,228	3,810,883	3,770,850
Other financing sources (uses)				
Insurance recovery	–	–	–	10,531
Transfers out	–	(16,994)	(16,994)	(10,090)
Total other financing sources (uses)	–	(16,994)	(16,994)	441
Net change in fund balances	$ (1,148,655)	2,645,234	$ 3,793,889	3,771,291
Fund balances				
Beginning of year		36,293,874		32,522,583
End of year		$ 38,939,108		$ 36,293,874

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2026 and 2025

	2026	2025
Assets		
Cash and temporary investments	$ 340,640	$ 604,448
Receivables		
Accounts and interest	659	7,108
Due from other governmental units	55,456	56,553
Inventory	40,115	59,965
Prepaid items	1,603	1,310
Total assets	$ 438,473	$ 729,384
Liabilities		
Salaries payable	$ 5,019	$ 7,553
Accounts and contracts payable	530	1,373
Unearned revenue	38,769	46,705
Total liabilities	44,318	55,631
Fund balances		
Nonspendable for inventory	40,115	59,965
Nonspendable for prepaid items	1,603	1,310
Restricted for food service	352,437	612,478
Total fund balances	394,155	673,753
Total liabilities and fund balances	$ 438,473	$ 729,384

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, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 24,000	$ 12,065	$ (11,935)	$ 27,804
Other – primarily meal sales	348,200	303,343	(44,857)	322,140
State sources	1,738,276	1,735,495	(2,781)	1,649,423
Federal sources	1,166,391	1,221,119	54,728	1,216,963
Total revenue	3,276,867	3,272,022	(4,845)	3,216,330
Expenditures				
Current				
Salaries	1,175,673	1,157,742	(17,931)	1,129,135
Employee benefits	311,270	293,844	(17,426)	283,604
Purchased services	267,850	168,114	(99,736)	236,103
Supplies and materials	1,641,044	1,654,743	13,699	1,629,175
Other expenditures	2,000	151,510	149,510	14,063
Capital outlay	120,000	125,667	5,667	195,862
Total expenditures	3,517,837	3,551,620	33,783	3,487,942
Net change in fund balances	$ (240,970)	(279,598)	$ (38,628)	(271,612)
Fund balances				
Beginning of year		673,753		945,365
End of year		$ 394,155		$ 673,753

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2026 and 2025

	2026	2025
Assets		
Cash and temporary investments	$ 804,063	$ 662,075
Receivables		
Current taxes	220,395	237,370
Delinquent taxes	6,687	5,739
Accounts and interest	29,257	19,833
Due from other governmental units	76,076	66,259
Prepaid items	7,967	7,162
Total assets	$ 1,144,445	$ 998,438
Liabilities		
Salaries payable	$ 154,306	$ 152,240
Accounts and contracts payable	50,589	30,055
Unearned revenue	135,644	149,551
Total liabilities	340,539	331,846
Deferred inflows of resources		
Property taxes levied for subsequent year	411,347	443,430
Unavailable revenue – delinquent taxes	4,124	3,306
Total deferred inflows of resources	415,471	446,736
Fund balances (deficit)		
Nonspendable for prepaid items	7,967	7,162
Restricted for community education programs	522,346	285,408
Restricted for community service	32,508	51,834
Unassigned – early childhood family education programs restricted account deficit	(125,893)	(66,503)
Unassigned – school readiness restricted account deficit	(48,493)	(58,045)
Total fund balances	388,435	219,856
Total liabilities, deferred inflows of resources, and fund balances	$ 1,144,445	$ 998,438

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, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 441,822	$ 439,835	$ (1,987)	$ 444,852
Investment earnings	25,000	24,360	(640)	29,295
Other – primarily tuition and fees	1,874,663	1,839,951	(34,712)	1,863,858
State sources	509,925	504,552	(5,373)	484,395
Total revenue	2,851,410	2,808,698	(42,712)	2,822,400
Expenditures				
Current				
Salaries	1,713,178	1,640,028	(73,150)	1,773,618
Employee benefits	632,676	540,771	(91,905)	632,359
Purchased services	374,401	351,934	(22,467)	370,076
Supplies and materials	101,391	103,126	1,735	97,351
Other expenditures	21,521	19,521	(2,000)	67,063
Capital outlay	4,506	1,733	(2,773)	4,103
Total expenditures	2,847,673	2,657,113	(190,560)	2,944,570
Excess (deficiency) of revenue over expenditures	3,737	151,585	147,848	(122,170)
Other financing sources				
Transfers in	–	16,994	16,994	10,090
Net change in fund balances	$ 3,737	168,579	$ 164,842	(112,080)
Fund balances				
Beginning of year		219,856		331,936
End of year		$ 388,435		$ 219,856

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2026 and 2025

	2026	2025
Assets		
Cash and temporary investments	$ 396,746	$ 699,590
Liabilities		
Accounts and contracts payable	$ 69,696	$ 150,988
Fund balances		
Restricted for building construction	327,050	548,602
Total liabilities and fund balances	$ 396,746	$ 699,590

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, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 15,000	$ 20,176	$ 5,176	$ 58,385
Expenditures				
Capital outlay				
Purchased services	–	4,900	4,900	37,721
Supplies and materials	–	1,170	1,170	327,998
Capital expenditures	413,602	235,658	(177,944)	1,793,504
Other expenditures	150,000	–	(150,000)	–
Total expenditures	563,602	241,728	(321,874)	2,159,223
Net change in fund balances	$ (548,602)	(221,552)	$ 327,050	(2,100,838)
Fund balances				
Beginning of year		548,602		2,649,440
End of year		$ 327,050		$ 548,602

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2026 and 2025

	2026	2025
Assets		
Cash and temporary investments	$ 3,363,188	$ 3,387,390
Receivables		
Current taxes	2,562,309	2,553,173
Delinquent taxes	63,790	55,022
Due from other governmental units	27,583	29,961
Total assets	$ 6,016,870	$ 6,025,546
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 4,524,452	$ 4,519,016
Unavailable revenue – delinquent taxes	39,359	31,515
Total deferred inflows of resources	4,563,811	4,550,531
Fund balances		
Restricted for debt service	1,453,059	1,475,015
Total deferred inflows of resources and fund balances	$ 6,016,870	$ 6,025,546

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2026
(With Comparative Actual Amounts for the Year Ended June 30, 2025)

	2026			2025
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,289,160	$ 4,227,584	$ (61,576)	$ 4,357,734
Investment earnings	120,000	161,151	41,151	857,807
State sources	250,300	275,834	25,534	299,615
Total revenue	4,659,460	4,664,569	5,109	5,515,156
Expenditures				
Debt service				
Principal	4,670,000	4,670,000	–	20,265,000
Interest	15,200	15,200	–	353,100
Fiscal charges	1,150	1,325	175	2,350
Total expenditures	4,686,350	4,686,525	175	20,620,450
Net change in fund balances	$ (26,890)	(21,956)	$ 4,934	(15,105,294)
Fund balances				
Beginning of year		1,475,015		16,580,309
End of year		$ 1,453,059		$ 1,475,015

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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 maintains two internal service funds. These funds are used to account for the District's self-insured health and dental activities.

The statements that follow are to provide further detail and support additional analysis for the District's internal service funds.

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Fund Net Position
as of June 30, 2026
(With Comparative Totals as of June 30, 2025)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2026	Totals 2025
Assets				
Current assets				
Cash and temporary investments	$ 6,342,095	$ 1,662,430	$ 8,004,525	$ 7,605,073
Receivables				
Accounts and interest	36,360	9,128	45,488	132,860
Deposits	–	–	–	170,000
Total current assets	6,378,455	1,671,558	8,050,013	7,907,933
Liabilities				
Current liabilities				
Unearned revenue	1,148,355	70,810	1,219,165	1,142,212
Claims incurred, but not reported	671,637	31,795	703,432	484,177
Total current liabilities	1,819,992	102,605	1,922,597	1,626,389
Net position				
Unrestricted	$ 4,558,463	$ 1,568,953	$ 6,127,416	$ 6,281,544

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Fund Net Position
Year Ended June 30, 2026
(With Comparative Totals for the Year Ended June 30, 2025)

	Health Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2026	Totals 2025
Operating revenues				
Charges for services				
Contributions from governmental funds	$ 9,989,699	$ 709,081	$ 10,698,780	$ 10,462,308
Operating expenses				
Health benefit claims	10,480,112	–	10,480,112	9,302,961
Dental benefit claims	–	626,558	626,558	683,298
Total operating expenses	10,480,112	626,558	11,106,670	9,986,259
Operating income (loss)	(490,413)	82,523	(407,890)	476,049
Other nonoperating revenues				
Investment earnings	196,429	57,333	253,762	266,599
Change in net position	(293,984)	139,856	(154,128)	742,648
Net position				
Beginning of year	4,852,447	1,429,097	6,281,544	5,538,896
End of year	$ 4,558,463	$ 1,568,953	$ 6,127,416	$ 6,281,544

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2026
(With Comparative Totals for the Year Ended June 30, 2025)

	Health Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2026	Totals 2025
Cash flows from operating activities				
Contributions from governmental funds	$ 10,150,169	$ 712,936	$ 10,863,105	$ 11,150,872
Payment for health claims	(10,100,167)	–	(10,100,167)	(9,569,287)
Payment for dental claims	–	(617,248)	(617,248)	(677,761)
Net cash flows from operating activities	50,002	95,688	145,690	903,824
Cash flows from noncapital financing activities				
Cash paid to other funds	–	–	–	(5,445)
Cash flows from investing activities				
Investment income received	196,429	57,333	253,762	266,599
Net change in cash and cash equivalents	246,431	153,021	399,452	1,164,978
Cash and cash equivalents				
Beginning of year	6,095,664	1,509,409	7,605,073	6,440,095
End of year	$ 6,342,095	$ 1,662,430	$ 8,004,525	$ 7,605,073
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	$ (490,413)	$ 82,523	$ (407,890)	$ 476,049
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	86,173	1,199	87,372	668,102
Deposits	170,000	–	170,000	–
Unearned revenue	74,297	2,656	76,953	20,462
Claims incurred, but not reported	209,945	9,310	219,255	(260,789)
Net cash flows from operating activities	$ 50,002	$ 95,688	$ 145,690	$ 903,824

STATISTICAL SECTION

(UNAUDITED)

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STATISTICAL SECTION (UNAUDITED)

This section of Independent School District No. 200's (the District) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Indicators

These schedules contain service and infrastructure data to help the reader understand how the information in the District's ACFR relates to the services the District provides, and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the District's ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 200

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2017	2018	2019	2020
Governmental activities				
Net investment in capital assets	$ 27,299,994	$ 26,945,046	$ 26,788,034	$ 25,411,922
Restricted	12,123,072	14,414,473	16,663,086	21,165,089
Unrestricted	(35,406,263)	(45,996,588)	(31,376,896)	(30,985,720)
Total governmental activities net position	$ 4,016,803	$ (4,637,069)	$ 12,074,224	$ 15,591,291

2021	2022	2023	2024	2025	2026
$ 23,581,307	$ 22,771,722	$ 20,096,870	$ 19,805,036	$ 35,952,459	$ 34,104,240
23,780,384	26,040,498	29,100,419	30,492,504	15,783,918	17,119,560
(30,413,812)	(27,438,148)	(17,462,163)	(10,097,256)	(13,717,734)	(9,627,342)
$ 16,947,879	$ 21,374,072	$ 31,735,126	$ 40,200,284	$ 38,018,643	$ 41,596,458

INDEPENDENT SCHOOL DISTRICT NO. 200

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2017	2018	2019	2020
Governmental activities				
Expenses				
Administration	$ 2,608,262	$ 2,594,303	$ 1,404,057	$ 2,262,429
District support services	2,355,525	2,011,967	2,294,604	2,195,839
Elementary and secondary regular instruction	33,921,752	32,841,811	16,615,404	27,184,936
Vocational education instruction	604,125	558,124	325,871	530,229
Special education instruction	11,769,806	11,765,337	6,778,030	10,384,851
Instructional support services	2,694,663	2,865,606	1,920,560	2,567,306
Pupil support services	5,563,727	5,682,936	4,974,160	5,782,886
Sites and buildings	6,117,443	6,097,165	6,373,550	6,986,173
Fiscal and other fixed cost programs	146,114	142,637	134,045	262,784
Food service	2,343,078	2,411,792	2,254,813	2,366,461
Community service	2,626,053	2,557,143	2,135,915	2,454,245
Interest and fiscal charges	795,895	1,837,153	2,292,777	2,180,786
Total governmental activities expenses	71,546,443	71,365,974	47,503,786	65,158,925
Program revenues				
Charges for services				
Food service	1,436,064	1,402,037	1,408,020	1,023,128
Community service	1,283,220	1,355,698	1,600,148	1,288,291
All other	1,449,016	1,268,343	1,110,125	1,049,210
Operating grants and contributions	11,387,922	11,920,793	12,235,426	13,726,805
Capital grants and contributions	591,344	696,517	729,163	862,308
Total governmental activities program revenues	16,147,566	16,643,388	17,082,882	17,949,742
Net (expense) revenue	(55,398,877)	(54,722,586)	(30,420,904)	(47,209,183)
General revenues and other changes in net position				
Taxes				
Property taxes levied for general purposes	10,470,384	10,561,661	12,126,755	12,788,817
Property taxes levied for community service	475,560	456,680	456,102	445,411
Property taxes levied for debt service	4,542,746	4,511,180	4,416,418	4,379,376
General grants and aids	30,353,285	29,082,752	27,705,649	29,798,462
Other general revenues	798,106	606,954	720,489	621,460
Investment earnings	464,417	849,487	2,426,784	1,655,877
Total general revenues and other changes in net position	47,104,498	46,068,714	47,852,197	49,689,403
Change in net position	$ (8,294,379)	$ (8,653,872)	$ 17,431,293	$ 2,480,220

2021	2022	2023	2024	2025	2026
$ 2,355,133	$ 2,060,746	$ 1,823,587	$ 1,987,183	$ 2,180,639	$ 2,240,448
2,669,814	2,080,293	2,505,198	2,617,221	2,980,748	2,980,165
27,251,616	24,990,235	21,451,856	26,073,735	27,337,365	29,062,407
469,436	612,484	757,710	833,802	858,498	945,552
10,174,796	10,164,976	8,926,817	11,101,301	12,112,370	12,723,859
2,716,163	2,645,050	2,482,699	2,850,983	3,340,031	2,935,424
5,848,284	6,927,624	8,386,476	8,338,309	8,814,234	8,974,641
6,992,385	7,612,125	9,288,077	9,529,306	9,817,512	10,077,811
364,942	383,778	455,026	523,435	556,299	607,426
1,811,603	2,593,488	2,566,013	3,197,235	3,252,291	3,359,117
2,314,068	2,243,923	2,306,574	2,809,560	2,838,639	2,576,696
2,125,150	2,218,624	2,290,287	2,274,970	2,109,664	1,845,707
65,093,390	64,533,346	63,240,320	72,137,040	76,198,290	78,329,253
44,256	292,130	1,124,169	343,222	322,140	303,343
1,018,600	1,496,763	1,565,831	1,868,163	1,863,858	1,839,951
802,830	1,222,983	1,204,839	1,223,874	1,286,489	1,387,703
13,471,334	14,985,108	14,467,883	21,200,969	24,061,833	22,811,980
638,216	582,774	547,103	527,604	418,446	354,152
15,975,236	18,579,758	18,909,825	25,163,832	27,952,766	26,697,129
(49,118,154)	(45,953,588)	(44,330,495)	(46,973,208)	(48,245,524)	(51,632,124)
12,833,809	12,915,506	12,728,809	14,293,853	16,256,860	16,333,371
462,408	455,565	461,173	464,153	445,377	440,653
4,304,386	4,253,130	4,388,561	4,223,935	4,362,988	4,235,428
31,714,973	31,025,644	33,402,095	31,581,664	31,772,256	31,202,866
648,071	1,110,454	697,670	680,595	859,449	979,821
511,095	619,482	2,351,750	3,180,832	2,972,070	2,017,800
50,474,742	50,379,781	54,030,058	54,425,032	56,669,000	55,209,939
$ 1,356,588	$ 4,426,193	$ 9,699,563	$ 7,451,824	$ 8,423,476	$ 3,577,815

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INDEPENDENT SCHOOL DISTRICT NO. 200

Governmental Activities Tax Revenues by Source and Levy Type
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Property Tax			
Fiscal Year	General Purposes	Community Service	Debt Service	Total
2017	$ 10,470,384	$ 475,560	$ 4,542,746	$ 15,488,690
2018	10,561,661	456,680	4,511,180	15,529,521
2019	12,126,755	456,102	4,416,418	16,999,275
2020	12,788,817	445,411	4,379,376	17,613,604
2021	12,833,809	462,408	4,304,386	17,600,603
2022	12,915,506	455,565	4,253,130	17,624,201
2023	12,728,809	461,173	4,388,561	17,578,543
2024	14,293,853	464,153	4,223,935	18,981,941
2025	16,256,860	445,377	4,362,988	21,065,225
2026	16,333,371	440,653	4,235,428	21,009,452

INDEPENDENT SCHOOL DISTRICT NO. 200

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2017	2018	2019	2020
General Fund				
Nonspendable	$ 303,863	$ 464,847	$ 494,984	$ 301,600
Restricted	3,779,191	4,855,651	6,446,999	9,002,015
Committed	1,658,828	1,362,953	1,205,417	1,244,339
Assigned	1,858,265	–	–	480,678
Unassigned	10,859,746	11,986,702	13,048,192	13,894,381
Total General Fund	$ 18,459,893	$ 18,670,153	$ 21,195,592	$ 24,923,013
All other governmental funds				
Nonspendable	$ 30,055	$ 65,017	$ 63,375	$ 19,682
Restricted	8,719,038	57,142,022	48,116,962	33,057,294
Unassigned	–	–	–	–
Total all other governmental funds	$ 8,749,093	$ 57,207,039	$ 48,180,337	$ 33,076,976
Total all governmental funds	$ 27,208,986	$ 75,877,192	$ 69,375,929	$ 57,999,989

2021	2022	2023	2024	2025	2026
$ 292,173	$ 397,393	$ 206,575	$ 1,228,417	$ 716,905	$ 293,166
10,687,757	11,083,194	12,711,434	12,752,977	13,024,827	13,916,227
1,265,718	1,081,414	1,015,688	997,510	757,083	809,622
646,102	1,004,882	46,643	1,636,865	3,235,319	4,662,620
14,712,397	13,758,301	15,249,045	15,906,814	18,559,740	19,257,473
$ 27,604,147	$ 27,325,184	$ 29,229,385	$ 32,522,583	$ 36,293,874	$ 38,939,108
$ 46,786	$ 70,612	$ 84,683	$ 58,500	$ 68,437	$ 49,685
27,187,397	24,988,856	21,297,079	20,448,550	2,973,337	2,687,400
–	–	–	–	(124,548)	(174,386)
$ 27,234,183	$ 25,059,468	$ 21,381,762	$ 20,507,050	$ 2,917,226	$ 2,562,699
$ 54,838,330	$ 52,384,652	$ 50,611,147	$ 53,029,633	$ 39,211,100	$ 41,501,807

INDEPENDENT SCHOOL DISTRICT NO. 200

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2017	2018	2019	2020
Revenues				
Local sources				
Property taxes	$ 15,492,566	$ 15,519,089	$ 16,976,880	$ 17,587,767
Investment earnings	445,768	800,338	2,328,144	1,580,802
Other	4,963,530	4,627,301	4,798,530	3,982,089
State sources	38,652,879	39,427,940	40,263,065	41,273,248
Federal sources	2,443,151	2,284,477	2,193,352	2,932,791
Total revenues	61,997,894	62,659,145	66,559,971	67,356,697
Expenditures				
Current				
Administration	1,996,016	2,068,932	2,081,046	2,172,932
District support services	2,336,102	2,010,721	2,362,597	2,200,331
Elementary and secondary regular instruction	25,527,643	25,344,321	25,215,879	25,561,925
Vocational education instruction	479,280	446,943	475,840	510,323
Special education instruction	9,384,751	9,612,490	9,725,713	10,020,576
Instructional support services	2,130,338	2,422,443	2,487,308	2,496,436
Pupil support services	5,323,904	5,492,878	5,287,361	5,703,537
Sites and buildings	5,196,028	4,805,716	4,817,225	4,314,726
Fiscal and other fixed cost programs	146,114	142,637	134,045	262,784
Food service	2,207,037	2,213,691	2,290,782	2,312,934
Community service	2,312,455	2,288,669	2,436,622	2,423,654
Capital outlay	129,909	2,419,065	11,707,292	16,973,960
Debt service				
Principal	2,929,142	3,022,423	3,119,112	3,252,478
Interest and fiscal charges	1,145,681	1,628,265	960,664	842,888
Total expenditures	61,244,400	63,919,194	73,101,486	79,049,484
Excess (deficiency) of revenues over expenditures	753,494	(1,260,049)	(6,541,515)	(11,692,787)
Other financing sources (uses)				
Debt issued	–	80,080,000	–	–
Discount on debt issued	–	(30,157,476)	–	–
Proceeds from sale of assets	2,876	5,731	40,252	–
Insurance recovery	–	–	–	–
Transfers in	–	–	–	140,563
Transfers out	–	–	–	(140,563)
Total other financing sources (uses)	2,876	49,928,255	40,252	–
Net change in fund balances	$ 756,370	$ 48,668,206	$ (6,501,263)	$ (11,692,787)
Debt service as a percentage of noncapital expenditures	6.8%	7.6%	6.7%	6.6%

2021	2022	2023	2024	2025	2026
$ 17,645,778	$ 17,644,043	$ 17,586,314	$ 18,970,546	$ 21,033,805	$ 20,965,347
502,549	605,739	2,150,912	2,870,330	2,705,471	1,764,038
2,513,757	4,092,145	4,590,409	4,077,459	4,321,405	4,510,818
41,107,239	40,891,660	42,084,117	48,634,217	52,538,067	51,772,039
4,645,281	5,888,515	6,140,230	4,522,087	2,935,315	2,686,277
66,414,604	69,122,102	72,551,982	79,074,639	83,534,063	81,698,519
2,300,053	2,167,756	2,212,822	2,125,692	2,200,195	2,310,504
2,728,397	2,139,548	2,408,393	2,605,360	3,137,744	3,162,399
25,385,869	26,319,133	26,432,532	27,234,263	28,717,399	29,315,174
452,624	626,594	893,069	893,888	925,084	961,654
9,985,005	10,609,524	10,792,297	11,760,490	12,425,178	13,113,487
2,683,822	2,733,248	2,772,687	2,884,327	3,436,880	3,298,411
5,837,685	7,007,323	8,725,509	8,401,947	8,785,611	8,966,845
4,777,574	5,983,184	5,845,453	7,891,012	7,909,716	6,479,338
364,942	383,778	455,026	523,435	556,299	607,426
1,760,078	2,616,819	2,509,224	3,167,748	3,292,080	3,425,953
2,326,665	2,351,531	2,471,040	2,864,461	2,972,655	2,686,320
6,878,483	4,507,778	5,547,129	2,544,766	2,359,188	369,128
3,400,879	3,622,457	3,545,555	3,524,051	20,283,265	4,689,880
694,187	537,292	378,342	373,932	361,833	21,293
69,576,263	71,605,965	74,989,078	76,795,372	97,363,127	79,407,812
(3,161,659)	(2,483,863)	(2,437,096)	2,279,267	(13,829,064)	2,290,707
–	–	–	100,824	–	–
–	–	–	–	–	–
–	9,475	2,100	1,430	–	–
–	20,710	–	36,965	10,531	–
125,000	–	–	–	10,090	16,994
(125,000)	–	–	–	(10,090)	(16,994)
–	30,185	2,100	139,219	10,531	–
$ (3,161,659)	$ (2,453,678)	$ (2,434,996)	$ 2,418,486	$ (13,818,533)	$ 2,290,707
6.5%	6.3%	5.7%	5.5%	22.7%	6.1%

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Governmental Tax Revenues by Source and Levy Type
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax			
	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total
2017	$ 10,471,784	475,778	$ 4,545,004	$ 15,492,566
2018	10,554,430	456,468	4,508,191	15,519,089
2019	12,109,358	455,605	4,411,917	16,976,880
2020	12,768,866	444,817	4,374,084	17,587,767
2021	12,864,944	463,610	4,317,224	17,645,778
2022	12,928,311	456,187	4,259,545	17,644,043
2023	12,733,871	461,437	4,391,006	17,586,314
2024	14,283,473	464,013	4,223,060	18,970,546
2025	16,231,219	444,852	4,357,734	21,033,805
2026	16,297,928	439,835	4,227,584	20,965,347

INDEPENDENT SCHOOL DISTRICT NO. 200

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Tax Capacity Valuation				
			Fiscal Disparities		
	Agricultural	Nonagricultural	Contribution	Distribution	Tax Increment
2017	$ 4,737,094	$ 29,121,658	$ (2,147,819)	$ 4,713,531	$ (37,071)
2018	4,424,031	31,109,870	(2,185,626)	4,863,570	(42,326)
2019	4,457,032	33,468,378	(2,274,942)	5,181,636	(40,964)
2020	4,581,792	35,893,363	(2,338,310)	5,623,410	(44,974)
2021	4,908,286	38,130,346	(2,343,496)	5,734,282	(51,945)
2022	5,161,430	39,354,083	(2,518,919)	6,240,258	(48,852)
2023	5,561,613	46,989,188	(2,522,095)	5,691,518	(61,152)
2024	6,495,147	50,340,919	(2,658,288)	5,892,550	(187,311)
2025	6,495,705	51,011,316	(2,924,205)	6,483,045	(327,902)
2026	6,881,830	53,033,936	(3,033,819)	6,579,928	(322,182)

Source: State of Minnesota School Tax Report

Total Taxable	Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percentage of Market Value
$ 36,387,393	20.305 %	$ 2,825,969,272	1.29 %
38,169,519	20.545	3,008,697,650	1.27
40,791,140	19.079	3,228,265,650	1.26
43,715,281	17.924	3,454,749,225	1.27
46,377,473	16.757	3,657,066,825	1.27
48,188,000	16.214	3,768,897,825	1.28
55,659,072	14.207	4,461,411,200	1.25
59,883,017	16.733	4,744,614,964	1.26
60,737,959	16.316	4,847,395,700	1.25
63,139,693	15.610	5,027,103,600	1.26

INDEPENDENT SCHOOL DISTRICT NO. 200

Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years

Rate	Tax Collection Calendar Year	ISD No. 200	Overlapping Rates			Total ISD No. 200 Resident
			Municipalities			
			Dakota County	City of Hastings	Special District (1)	
Tax capacity rate	2017	20.305%	28.000%	62.490%	5.180%	115.975%
Market value rate	2017	0.24713%				0.247%
Tax capacity rate	2018	20.545%	26.590%	60.870%	4.650%	112.655%
Market value rate	2018	0.27360%				0.274%
Tax capacity rate	2019	19.079%	25.390%	59.610%	4.430%	108.509%
Market value rate	2019	0.26713%				0.267%
Tax capacity rate	2020	17.924%	24.140%	57.390%	4.330%	103.784%
Market value rate	2020	0.24540%				0.245%
Tax capacity rate	2021	16.757%	22.730%	57.350%	4.230%	101.067%
Market value rate	2021	0.22960%				0.230%
Tax capacity rate	2022	16.214%	21.650%	48.470%	4.250%	90.584%
Market value rate	2022	0.22247%				0.222%
Tax capacity rate	2023	14.207%	18.829%	53.267%	3.662%	89.965%
Market value rate	2023	0.22290%				0.223%
Tax capacity rate	2024	16.733%	18.330%	55.230%	4.050%	94.343%
Market value rate	2024	0.21167%				0.212%
Tax capacity rate	2025	16.316%	19.950%	59.080%	4.070%	99.416%
Market value rate	2025	0.20313%				0.203%
Tax capacity rate	2026	15.610%	21.031%	60.136%	4.040%	100.817%
Market value rate	2026	0.18883%				0.189%

(1) Average is being used for special district

Source: Dakota County

INDEPENDENT SCHOOL DISTRICT NO. 200

Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Property	2026 Tax Capacity	2026 Rank	2026 Percent of Total Tax Capacity	2017 Tax Capacity	2017 Rank	2017 Percent of Total Tax Capacity
Northern States Power	Utility	$ 387,432	1	0.61 %	$ 480,088	1	1.32 %
CenterPoint-Minnegasco	Utility	271,616	2	0.43	164,890	4	0.45
Current33 Apartments, Two LLC	Apartment	252,847	3	0.40	–	–	–
Current33 Apartments, LLC	Apartment	239,366	4	0.38	–	–	–
VMA 1000, LLC	Apartment	216,549	5	0.34	118,476	7	0.33
Hastings Marketplace Station, LLC	Commercial	213,990	6	0.34	205,634	3	0.57
Walmart Real Estate Business Trust	Commercial	210,938	7	0.33	229,744	2	0.63
Lake Isabelle Flats, LLC	Apartment	201,250	8	0.32	–	–	–
Voyageur Estates, LLC	Apartment	185,208	9	0.29	–	–	–
Hastings Medical Office Building, LLC	Commercial	172,750	10	0.27	–	–	–
Three Rivers Partnership	Apartment	–	–	–	143,680	5	0.39
Regina Medical Center	Commercial	–	–	–	142,978	6	0.39
Camegaran, LLC	Commercial	–	–	–	106,119	8	0.29
Dayton Hudson Corporation	Commercial	–	–	–	102,754	9	0.28
Soo Line	Commercial	–	–	–	101,162	10	0.28
Total		$ 2,351,946		3.71 %	$ 1,795,525		4.93 %

Source: Dakota County

INDEPENDENT SCHOOL DISTRICT NO. 200

Property Tax Levies, Collections, and Receivables
Last Ten Fiscal Years

	Original Levy				Collections	
					First Year Levy Recognized	
For Taxes Collectible	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	Amount	Percentage of Levy
2017	$ 13,349,545	$ 2,080,731	$ 69,693	$ 15,499,969	$ 15,393,141	99.3 %
2018	14,998,707	2,059,911	96,999	17,155,617	17,040,848	99.3
2019	15,229,169	2,345,200	223,373	17,797,742	17,768,596	99.8
2020	15,055,392	2,434,704	250,666	17,740,762	17,611,685	99.3
2021	14,989,263	2,304,027	257,001	17,550,291	17,429,966	99.3
2022	14,935,828	2,335,907	288,456	17,560,191	17,456,620	99.4
2023	16,782,489	2,060,493	292,938	19,135,920	19,016,410	99.4
2024	18,785,175	2,009,881	338,315	21,133,371	20,964,161	99.2
2025	18,433,240	2,290,581	312,120	21,035,941	20,833,582	99.0
2026	18,046,655	2,267,736	319,135	20,633,526	9,452,820	45.8

Note 1: A portion of the total spread levy is paid through various property tax credits, which are paid through state aids and have been included in collections.

Note 2: Delinquent taxes receivable are written off after seven years. The amount of collections has been adjusted to reflect the write-off of delinquent taxes receivable.

Source: State of Minnesota School Tax Report

Received in Subsequent Years	Total to Date		Uncollected Taxes Receivable as of June 30, 2026			
			Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
$ 106,828	$ 15,499,969	100.0 %	$ –	– %	$ –	– %
114,769	17,155,617	100.0	–	–	–	–
29,146	17,797,742	100.0	–	–	–	–
112,023	17,723,708	99.9	17,054	0.1	–	–
114,879	17,544,845	100.0	5,446	–	–	–
97,298	17,553,918	100.0	6,273	–	–	–
100,754	19,117,164	99.9	18,756	0.1	–	–
115,631	21,079,792	99.7	53,579	0.3	–	–
–	20,833,582	99.0	202,359	1.0	–	–
–	9,452,820	45.8	–	–	11,180,706	54.2
			$ 303,467		$ 11,180,706	

INDEPENDENT SCHOOL DISTRICT NO. 200

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: Premium (Discount) on Bonds	Governmental Activities: Lease Liability	Governmental Activities: Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2017	$ 33,990,000	$ 1,474,622	$ 983,150	$ 36,447,772	3.04 %	N/A
2018	111,225,000	(28,434,827)	805,727	83,595,900	6.48	N/A
2019	108,295,000	(27,053,015)	616,615	81,858,600	6.18	N/A
2020	105,240,000	(25,652,379)	419,137	80,006,758	5.06	N/A
2021	102,045,000	(24,155,613)	213,258	78,102,645	4.86	$ 2,449
2022	98,705,000	(22,404,935)	52,115	76,352,180	4.53	2,408
2023	95,210,000	(20,488,494)	1,560	74,723,066	4.04	2,382
2024	91,705,000	(18,582,862)	83,333	73,205,471	3.94	2,270
2025	71,440,000	(16,694,239)	65,068	54,810,829	2.77	1,662
2026	66,770,000	(14,868,617)	45,188	51,946,571	2.48	1,575

N/A – Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and ISD No. 200 population data.

Note: Details regarding the District's outstanding debt can be found in the notes to basic financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 200

Ratio of Net General Obligation Bonded Debt
to Market Value and Net General Obligation Bonded Debt
per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Market Value	Percentage of Net Debt to Market Value	Estimated ISD No. 200 Population	Net Bonded Debt per Capita
2017	$ 35,464,622	$ 7,113,534	$ 28,351,088	$ 2,825,969,272	1.00 %	N/A	N/A
2018	82,790,173	8,257,573	74,532,600	3,008,697,650	2.48	N/A	N/A
2019	81,241,985	9,613,999	71,627,986	3,228,265,650	2.22	N/A	N/A
2020	79,587,621	10,792,652	68,794,969	3,454,749,225	1.99	N/A	N/A
2021	77,889,387	12,156,920	65,732,467	3,657,066,825	1.80	31,887	$ 2,061
2022	76,300,065	13,398,817	62,901,248	3,768,897,825	1.67	31,705	1,984
2023	74,721,506	14,975,783	59,745,723	4,461,411,200	1.34	31,366	1,905
2024	73,122,138	16,459,445	56,662,693	4,744,614,964	1.19	32,247	1,757
2025	54,745,761	1,500,197	53,245,564	4,847,395,700	1.10	32,980	1,614
2026	51,901,383	1,487,293	50,414,090	5,027,103,600	1.00	32,980	1,529

N/A – Not Available

Source: Annual school district census and U.S. Census

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INDEPENDENT SCHOOL DISTRICT NO. 200

Direct and Overlapping Debt
as of June 30, 2026

Governmental Unit	Gross Bonded Debt	Percent Allocable to ISD No. 200	Portion Allocable to ISD No. 200
Independent School District No. 200	$ 51,901,383	100.00%	$ 51,901,383
Overlapping debt			
Counties			
Dakota County CDA	$ 384,716,461	1.99%	7,655,858
Cities			
Hampton	$ 4,937,000	1.99%	98,246
Hastings	$ 31,540,000	1.99%	627,646
Rosemount	$ 110,195,000	1.99%	2,192,881
Township			
Douglas	$ 121,529	1.99%	2,418
Special Districts			
Metropolitan Council/Transit District	$ 1,564,245,118	1.99%	31,128,478
Total overlapping debt	$ 2,095,755,108		41,705,527
Total direct and overlapping debt			$ 93,606,910

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the overlapping entity's taxable assessed value that is within the District's boundaries and dividing it by the overlapping government's total taxable assessed value.

Source: Dakota County Property Taxation & Records Department

INDEPENDENT SCHOOL DISTRICT NO. 200

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2017	2018	2019	2020
Debt limit	$ 423,895,391	$ 451,304,648	$ 484,239,848	$ 518,212,384
Total net debt applicable to the limit	26,876,466	102,967,427	98,681,001	94,447,348
Legal debt margin	$ 397,018,925	$ 348,337,221	$ 385,558,847	$ 423,765,036
Total net debt applicable to the limit as a percentage of debt limit	6.34%	22.82%	20.38%	18.23%

Note: Under state finance law, the District's outstanding general obligation debt should not exceed 15 percent of total market property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: District finance department

2021	2022	2023	2024	2025	2026
$ 548,560,024	$ 565,334,674	$ 669,211,680	$ 711,692,245	$ 727,109,355	$ 754,065,540
89,888,080	85,306,183	80,234,217	75,245,555	69,939,803	65,282,707
$ 458,671,944	$ 480,028,491	$ 588,977,463	$ 636,446,690	$ 657,169,552	$ 688,782,833
16.39%	15.09%	11.99%	10.57%	9.62%	8.66%

Legal Debt Margin Calculation for Fiscal Year 2026

Market value	$ 5,027,103,600
Debt limit (15% of market value)	754,065,540
Debt applicable to limit	
General obligation bonds	66,770,000
Less amount set aside for repayment of general obligation debt	(1,487,293)
Total net debt applicable to the limit	65,282,707
Legal debt margin	$ 688,782,833

INDEPENDENT SCHOOL DISTRICT NO. 200

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	City of Hastings Population (1)	City of Hastings Personal Income (1)	City of Hastings Per Capita Personal Income (1)	Total ISD No. 200 Population (2)	School Enrollment (3)	City of Hastings Unemployment Rate (1)
2017	22,687	$ 1,200,301,109	$ 52,907	N/A	4,428	3.4 %
2018	22,400	1,290,934,400	57,631	N/A	4,380	2.7 %
2019	22,800	1,324,098,600	58,075	N/A	4,347	2.7 %
2020	22,800	1,582,411,200	69,404	N/A	4,315	2.9 %
2021	22,722	1,606,013,682	70,681	31,887	4,185	4.3 %
2022	23,168	1,687,325,440	72,830	31,705	4,133	2.3 %
2023	23,192	1,850,953,520	79,810	31,366	4,071	2.7 %
2024	22,634	1,857,843,988	82,082	32,247	4,039	2.2 %
2025	22,477	1,979,032,419	88,047	32,980	3,986	2.2 %
2026	22,610	2,091,967,640	92,524	32,980	3,888	3.8 %

N/A – Not Available

Sources:
(1) City of Hastings Annual Comprehensive Financial Report for the year ended December 31st
(2) Minnesota State Demographic Center – School District Data (2017–2020 not readily available)
(3) Per Minnesota Department of Education ADM Summary – General Education Revenue

INDEPENDENT SCHOOL DISTRICT NO. 200

Principal Employers
Current Year and Nine Years Ago

	2026			2017		
Employer	Employees	Rank	Percent of Employment (1)	Employees	Rank	Percent of Employment (1)
Dakota County	707	1	8.54 %	1,800	1	21.66 %
Independent School District No. 200	551	2	6.66	638	3	7.68
Regina Medical Center/Allina Clinic	470	3	5.68	875	2	10.53
Walmart	293	4	3.54	300	5	3.61
Intek Plastics, Inc.	230	5	2.78	180	7	2.17
Augustana Health Care Center	163	6	1.97	175	8	2.11
City of Hastings	155	7	1.87	–	–	–
YMCA	146	8	1.76	–	–	–
Quality One Woodwork	130	9	1.57	150	9	1.80
Ardent Mills/Con-Agra	130	9	1.57	120	10	1.44
Smead Manufacturing Company	–	–	–	575	4	1.44
Allina Medical Clinic	–	–	–	300	5	3.61
Total	2,975		35.94 %	5,113		56.05 %

(1) Represents the Percent of Total City of Hastings Employment

Source: City of Hastings Annual Comprehensive Financial Report

INDEPENDENT SCHOOL DISTRICT NO. 200

Employees by Classification
Last Ten Fiscal Years

Employees (1)	Fiscal Year 2017	2018	2019	2020
District directors/superintendent	7	8	8	6
Principals	10	10	9	9
Teachers, nurses, and counselors	280	271	272	280
Coordinators, supervisors, specialists, and technical support	18	16	18	18
Paraprofessionals	83	86	90	88
Food service	36	36	38	34
Custodians	25	30	33	32
Bus drivers (2)	–	–	–	–
Community education leads and assistants	10	10	10	14
Total	469	467	478	481

Note: This table does not include casual employees (substitutes, coaches, and others).

(1) This schedule is a headcount based on contract group. Full-time and part-time employees count the same.
(2) The District contracts for busing services so there are no employees.

2021	2022	2023	2024	2025	2026
8	9	7	6	6	8
9	8	10	9	10	10
287	278	262	262	267	258
18	19	18	18	17	17
82	81	74	85	77	67
36	30	26	37	41	45
32	29	33	32	34	31
–	–	–	–	–	–
18	19	15	18	18	15
490	473	445	467	470	451

INDEPENDENT SCHOOL DISTRICT NO. 200
Operating Indicators by Function

Standardized Testing Rates
Last Ten Fiscal Years

	Fiscal Year			
	2017	2018	2019	2020
	(2)	(2)	(2)	(3)
Standardized tests				
MCA Reading (1)				
Grade 3	– %	– %	– %	– %
Grade 4	–	–	–	–
Grade 5	–	–	–	–
Grade 6	–	–	–	–
Grade 7	–	–	–	–
Grade 8	–	–	–	–
Grade 10	–	–	–	–
MCA Math (1)				
Grade 3	–	–	–	–
Grade 4	–	–	–	–
Grade 5	–	–	–	–
Grade 6	–	–	–	–
Grade 7	–	–	–	–
Grade 8	–	–	–	–
Grade 11	–	–	–	–
ACT				
Average composite score	21.9	22.0	22.8	23.4

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.
(2) 2017–2019 MCA Test results not available.
(3) Due to the COVID-19 pandemic, no 2020 summarized assessment data for MCA tests is available.

2021	2022	2023	2024	2025	2026
47.5 %	48.9 %	52.9 %	48.6 %	48.8 %	51.9 %
48.0	52.0	48.3	55.8	50.7	54.1
46.4	51.1	57.1	56.1	52.3	51.5
51.7	52.0	49.5	49.8	55.1	48.2
47.3	48.6	46.5	45.1	44.5	37.6
48.7	47.0	46.3	41.2	42.2	46.4
68.1	62.7	64.5	61.8	49.1	36.7
61.9	59.4	67.8	58.9	63.2	60.3
62.8	68.5	62.6	68.0	58.7	59.6
24.1	43.7	49.0	40.4	35.4	41.5
30.1	43.4	37.5	34.9	32.0	35.2
35.7	39.7	40.2	35.8	35.8	30.6
42.9	43.5	44.4	41.9	34.5	44.0
44.7	42.7	44.2	50.5	42.9	38.6
24.7	21.3	21.9	21.6	22.5	21.9

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Facilities
as of June 30, 2026

Facility	Use	Constructed	Acres	Classrooms	Square Footage	Functional Capacity	Enrollment (1)
Kennedy Elementary	School	1963, 1966, 1986, 2011	22	85	61,330	624	455
McAuliffe Elementary	School	1988	12	70	81,914	546	476
Pinecrest Elementary	School	1966	14	55	71,152	650	409
Hastings Middle School	School	1967, 1974, 1986, 2011	40	130	310,394	1,276	1,179
Hastings High School/ STAARS/HOA	School	2001	93	134	340,000	1,839	1,275
Curriculum Center (located at Kennedy site)	Office	1961	–	N/A	1,785	N/A	–
Hastings Area Learning Program (located at the high school site)	School	2023	–	6	14,000	60	49
District Office (located at Middle the middle school site)	Office		–	N/A	Included with middle school	N/A	–
Community Education/Early Childhood Education	School	1957, 1961, 1972	2	40	31,100	308	113

(1) Enrollment data from October 1, 2025.

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service
School Lunch Program Data
Last Ten Fiscal Years

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percentage of Average Daily Attendance
2017	4,162	500,563	171	2,927	70.33
2018	4,117	471,791	168	2,808	68.21
2019	4,086	472,291	165	2,862	70.05
2020 (2)	4,056	336,036	170	1,977	48.73
2021 (3)	3,934	259,899	171	1,520	38.64
2022 (4)	3,885	409,438	171	2,394	61.63
2023	3,827	375,350	168	2,234	58.38
2024 (5)	3,797	466,884	169	2,763	72.76
2025	3,747	471,146	167	2,821	75.30
2026	3,655	470,884	167	2,820	77.15

(1) Based on State Food and Nutrition Department guidelines; attendance is deemed to be 94 percent of enrollment.

(2) Due to the COVID-19 pandemic, significantly fewer meals were served in the National School Lunch Program.

(3) Due to the ongoing COVID-19 pandemic and multiple shifts in learning models throughout the year, significantly fewer lunches were served. Additionally, the program operated all year under the USDA Seamless Summer Food Service Program, under which all student meals were provided for free.

(4) The program operated all year under the USDA Seamless Summer Food Service Program, under which all student meals were provided for free.

(5) Beginning in 2024, the cost of meals not covered by free and reduced federal funding as noted in the table above, were funded by the state to provide free meals to all students.

Free Lunch		Reduced-Price Lunch	
Number Served	Percent of Total	Number Served	Percent of Total
94,452	18.87 %	35,394	7.07 %
88,642	18.79	38,630	8.19
85,955	18.20	40,354	8.54
59,025	17.57	28,510	8.48
259,899	100.00	–	–
409,438	100.00	–	–
100,538	26.79	25,785	6.87
117,523	25.17	28,394	6.08
115,169	24.44	26,496	5.62
107,227	22.77	26,119	5.55

INDEPENDENT SCHOOL DISTRICT NO. 200

Expenditures per Student (Average Daily Membership)
Last Ten Fiscal Years

	Fiscal Year			
	2017	2018	2019	2020
Administration	$ 451	$ 472	$ 479	$ 504
District support services	528	459	544	510
Elementary and secondary regular instruction	5,765	5,786	5,801	5,924
Vocational education instruction	108	102	109	118
Special education instruction	2,119	2,195	2,237	2,322
Instructional support services	481	553	572	579
Pupil support services	1,202	1,254	1,216	1,322
Sites and buildings	1,173	1,097	1,108	1,000
Fiscal and other fixed cost programs	33	33	31	61
Food service	498	505	527	536
Community service	522	523	561	562
Capital outlay	29	552	2,693	3,934
Debt service	922	1,062	939	948
Total expenditures	$ 13,831	$ 14,593	$ 16,817	$ 18,320
Average daily membership	4,428	4,380	4,347	4,315

Note: Includes all governmental fund expenditures.

2021	2022	2023	2024	2025	2026
$ 550	$ 524	$ 544	$ 526	$ 552	$ 594
652	518	592	645	787	813
6,066	6,368	6,493	6,743	7,205	7,540
108	152	219	221	232	247
2,386	2,567	2,651	2,912	3,117	3,373
641	661	681	714	862	848
1,395	1,695	2,143	2,080	2,204	2,306
1,142	1,448	1,436	1,954	1,984	1,666
87	93	112	130	140	156
421	633	616	784	826	881
556	569	607	709	746	691
1,644	1,091	1,363	630	592	95
977	1,006	963	965	5,179	1,214
$ 16,625	$ 17,325	$ 18,420	$ 19,013	$ 24,426	$ 20,424
4,185	4,133	4,071	4,039	3,986	3,888

INDEPENDENT SCHOOL DISTRICT NO. 200

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (for Students Served or Tuition Paid)					Total Pupil Units
	Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
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	50	258	1,726	2,005	4,039	4,440
2025	62	259	1,696	1,969	3,986	4,380
2026	60	261	1,647	1,920	3,888	4,272

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+
For all years presented	1.000	0.550	1.000	1.000	1.000

Source: Minnesota Department of Education student reporting system

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS PUBLIC SCHOOLS
HASTINGS, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2026

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Certified Public Accountants Business Consultants

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INDEPENDENT SCHOOL DISTRICT NO. 200

Special Purpose Audit Reports
Year Ended June 30, 2026

Table of Contents

	Page
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*	5–6
Independent Auditor's Report on Minnesota Legal Compliance	7
Schedule of Findings and Questioned Costs	9
Independent Auditor's Report on Uniform Financial Accounting and Reporting Standards Compliance Table	11–12
Uniform Financial Accounting and Reporting Standards Compliance Table	14–15

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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 the 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, 2026, 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 2, 2026.

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.

Respectfully submitted,



LB CARLSON, LLP
Minneapolis, Minnesota

November 2, 2026

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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, 2026, 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 2, 2026.

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 for Minnesota school districts (UFARS) 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 communication is not suitable for any other purpose.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 2, 2026

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2026

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

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INDEPENDENT AUDITOR'S REPORT ON UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE

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, 2026, 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 2, 2026.

Auditing standards referred to in the previous paragraph require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education (MDE), and is not a required part of the basic financial statements of the District. The UFARS Compliance Table 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 UFARS Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

The purpose of this report on the UFARS Compliance Table required by the MDE is solely to describe the scope of our testing of the UFARS Compliance Table and the results of that testing based on our audit. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



LB CARLSON, LLP
Minneapolis, Minnesota

November 2, 2026

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INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2026

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 70,933,054	$ 70,933,053	$ 1
Total expenditures		$ 68,270,826	$ 68,270,826	$ –
Nonspendable				
460	Nonspendable fund balance	$ 293,166	$ 293,166	$ –
Restricted				
401	Student activities	$ 114,521	$ 114,521	$ –
402	Scholarships	$ 337,484	$ 337,484	$ –
403	Staff development	$ 42,146	$ 42,146	$ –
407	Capital projects levy	$ 18,554	$ 18,554	$ –
408	Cooperative revenue	$ –	$ –	$ –
413	Literacy incentive aid	$ 360,951	$ 360,951	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
420	American Indian education aid	$ –	$ –	$ –
424	Operating capital	$ 4,568,546	$ 4,568,546	$ –
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	$ 67,273	$ 67,273	$ –
437	Quality compensation – alternative teacher professional pay system	$ –	$ –	$ –
439	English learner	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 1,713,380	$ 1,713,380	$ –
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	$ –	$ –	$ –
456	Literacy aid	$ –	$ –	$ –
457	Teacher compensation for READ Act training	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 5,511,164	$ 5,511,164	$ –
471	Student support personnel	$ –	$ –	$ –
472	Medical Assistance	$ 619,258	$ 619,258	$ –
464	Restricted fund balance	$ 562,950	$ 562,950	$ –
475	Title VII – impact aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 171,122	$ 171,122	$ –
461	Committed fund balance	$ 638,500	$ 638,500	$ –
Assigned				
462	Assigned fund balance	$ 4,662,620	$ 4,662,620	$ –
Unassigned				
422	Unassigned fund balance	$ 19,257,473	$ 19,257,473	$ –
Food Service				
Total revenue		$ 3,272,022	$ 3,272,022	$ –
Total expenditures		$ 3,551,620	$ 3,551,620	$ –
Nonspendable				
460	Nonspendable fund balance	$ 41,718	$ 41,718	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 352,437	$ 352,437	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 2,808,698	$ 2,808,697	$ 1
Total expenditures		$ 2,657,113	$ 2,657,113	$ –
Nonspendable				
460	Nonspendable fund balance	$ 7,967	$ 7,967	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 522,346	$ 522,346	$ –
432	ECFE	$ (125,893)	$ (125,893)	$ –
437	Quality compensation – alternative teacher professional pay system	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ (48,493)	$ (48,493)	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
456	Literacy aid	$ –	$ –	$ –
457	Teacher compensation for READ Act training	$ –	$ –	$ –
464	Restricted fund balance	$ 32,508	$ 32,508	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2026

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 20,176	$ 20,176	$ –
Total expenditures		$ 241,728	$ 241,729	$ (1)
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 327,050	$ 327,050	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 4,664,569	$ 4,664,569	$ –
Total expenditures		$ 4,686,525	$ 4,686,525	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,453,059	$ 1,453,059	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 10,952,542	$ 10,952,542	$ –
Total expenditures		$ 11,106,670	$ 11,106,670	$ –
422	Net position	$ 6,127,416	$ 6,127,416	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 494,580	$ 494,580	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ 7,451,189	$ 7,451,189	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
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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Hastings
Public Schools

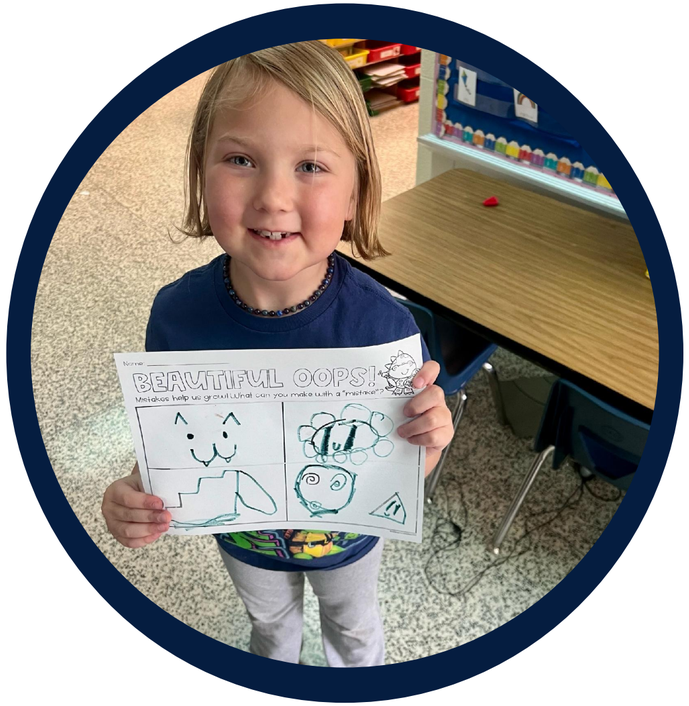
Enrollment Report 2026

October 1st Snapshot

Prepared by:
Jennifer Seubert
Director of Finance & Operations

Students are the heart of all we do

Introduction



Why a Snapshot?

The October 1 snapshot describes our K-12 enrollment demographics at a single point in time, the actual recorded enrollment at the beginning of October. Historical trends have been included to help illustrate the enrollment changes over the past 10 years.

2026-27 counts are preliminary – final numbers will be available in January of 2027 after final MARSS Submission

Enrollment Information Summary

District-Wide Enrollment

	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026	Difference from Last Year
ECSE/PreK	98	105	135	113	95	(18)
Grades K-4	1,372	1,383	1,369	1,340	1,281	(59)
Grades 5-8	1,210	1,178	1,183	1,179	1,171	(8)
Grades 9-12	1,436	1,429	1,354	1,324	1,307	(17)
ECSE/PreK-12	4,116	4,095	4,041	3,956	3,854	(102)

ECSE/PreK & Elementary Schools Enrollment

	Tilden	Kennedy	McAuliffe	Pinecrest	Special Services	Total
10/1/22 Actual	98	450	472	450	-	1,470
10/1/23 Actual	105	455	489	439	-	1,488
10/1/24 Actual	135	461	470	436	2	1,504
10/1/25 Actual	113	455	476	409	-	1,453
10/1/26 Actual	95	419	462	403	-	1,379

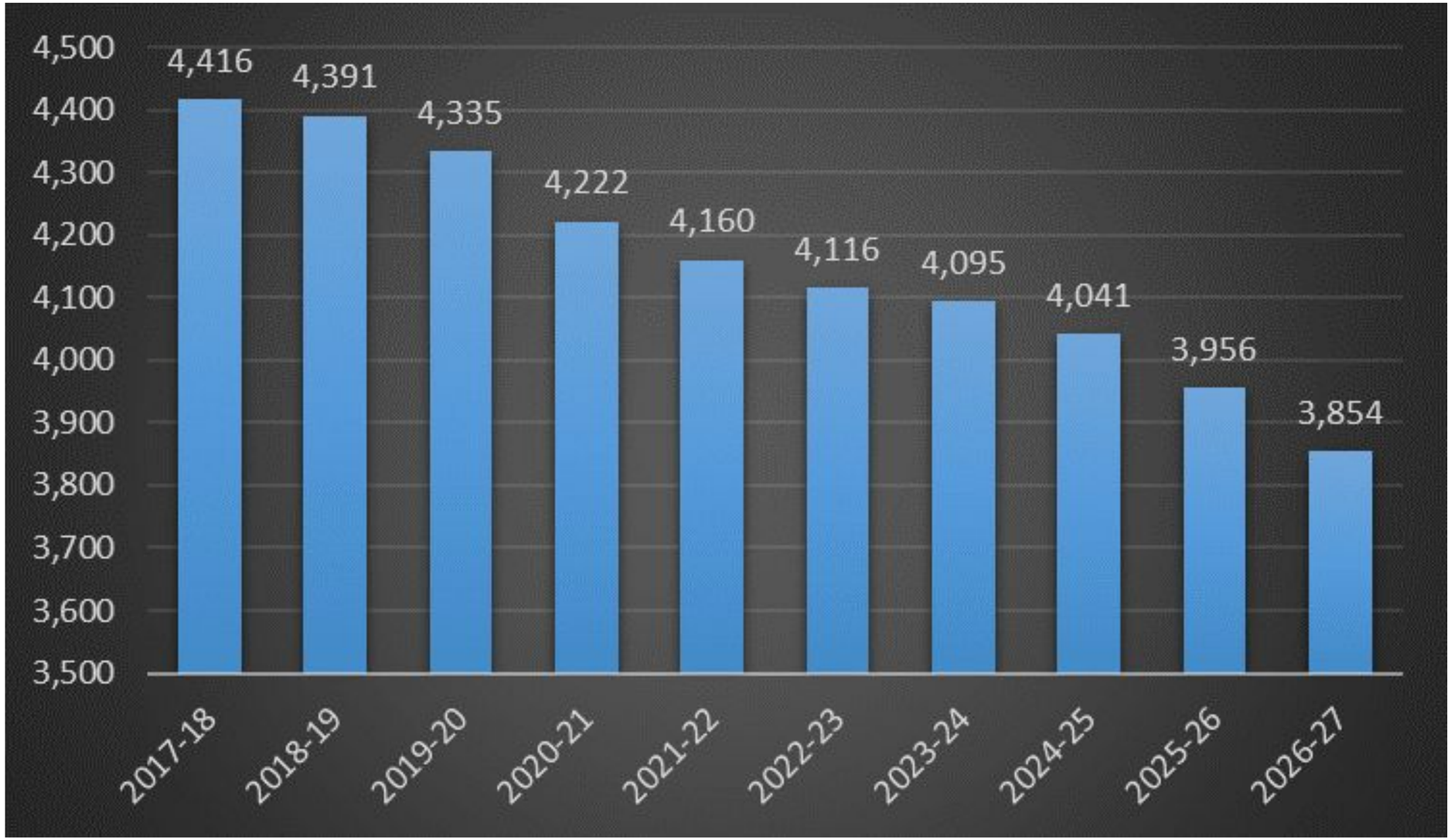
Secondary Schools Enrollment

	Middle School	High School	Hastings Online Academy	ALC	STAARS	Total
10/1/22 Actual	1,210	1,353	45	33	5	2,646
10/1/23 Actual	1,178	1,390	-	34	5	2,607
10/1/24 Actual	1,183	1,301	13	32	8	2,537
10/1/25 Actual	1,179	1,235	30	49	10	2,503
10/1/26 Actual	1,171	1,170	71	50	13	2,475

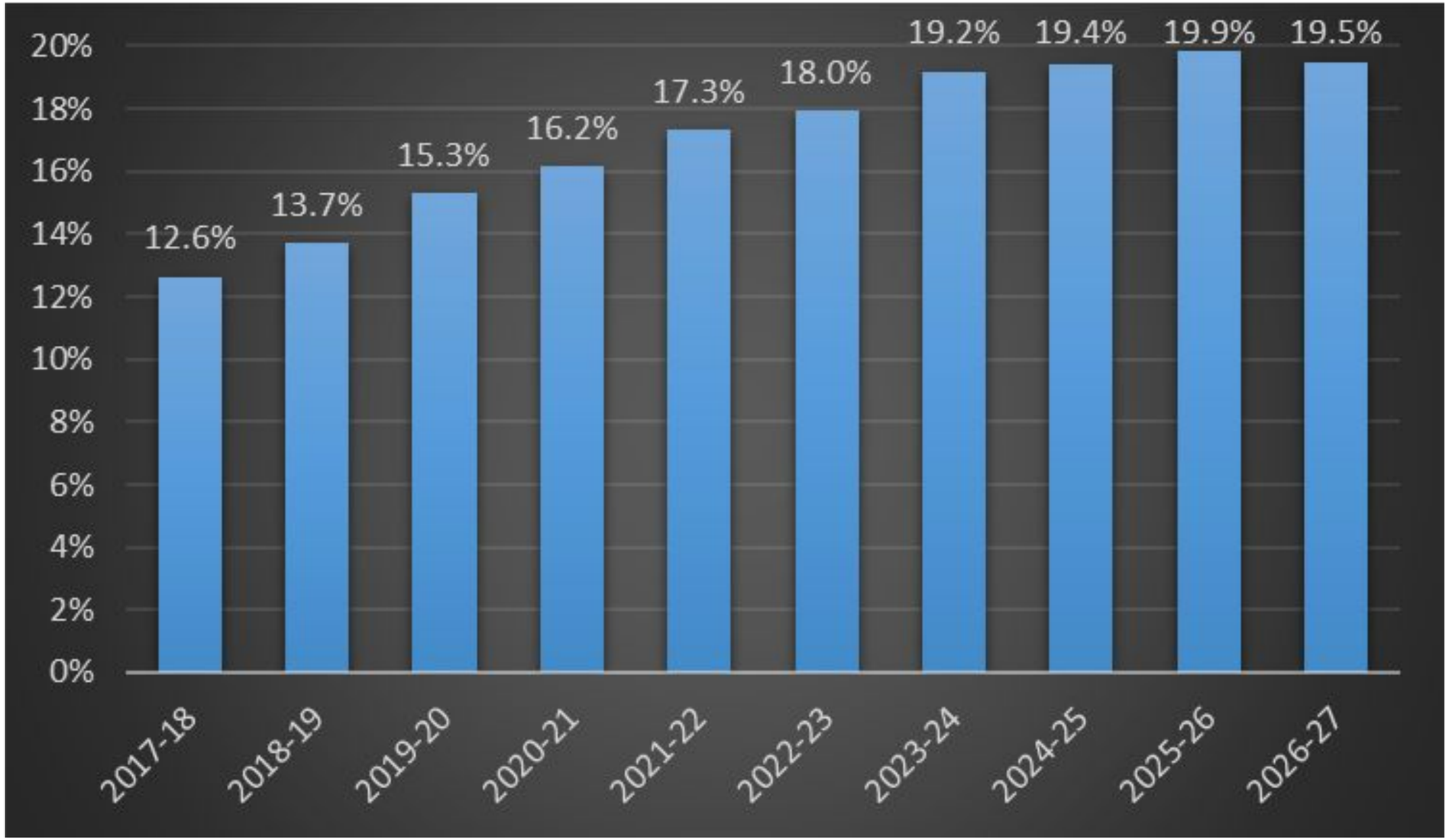
2026 Enrollment - By School & Grade

	ECSE	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Tilden	81	14														95
Kennedy			68	94	80	89	88									419
McAuliffe			89	87	101	83	102									462
Pinecrest			79	78	79	81	86									403
Middle School								293	297	282	299					1,171
High School												330	310	257	273	1,170
Hastings Online Academy												2	8	26	35	71
ALC													9	17	24	50
Special Services																-
STAARS															13	13
Grade Total	81	14	236	259	260	253	276	293	297	282	299	332	327	300	345	3,854

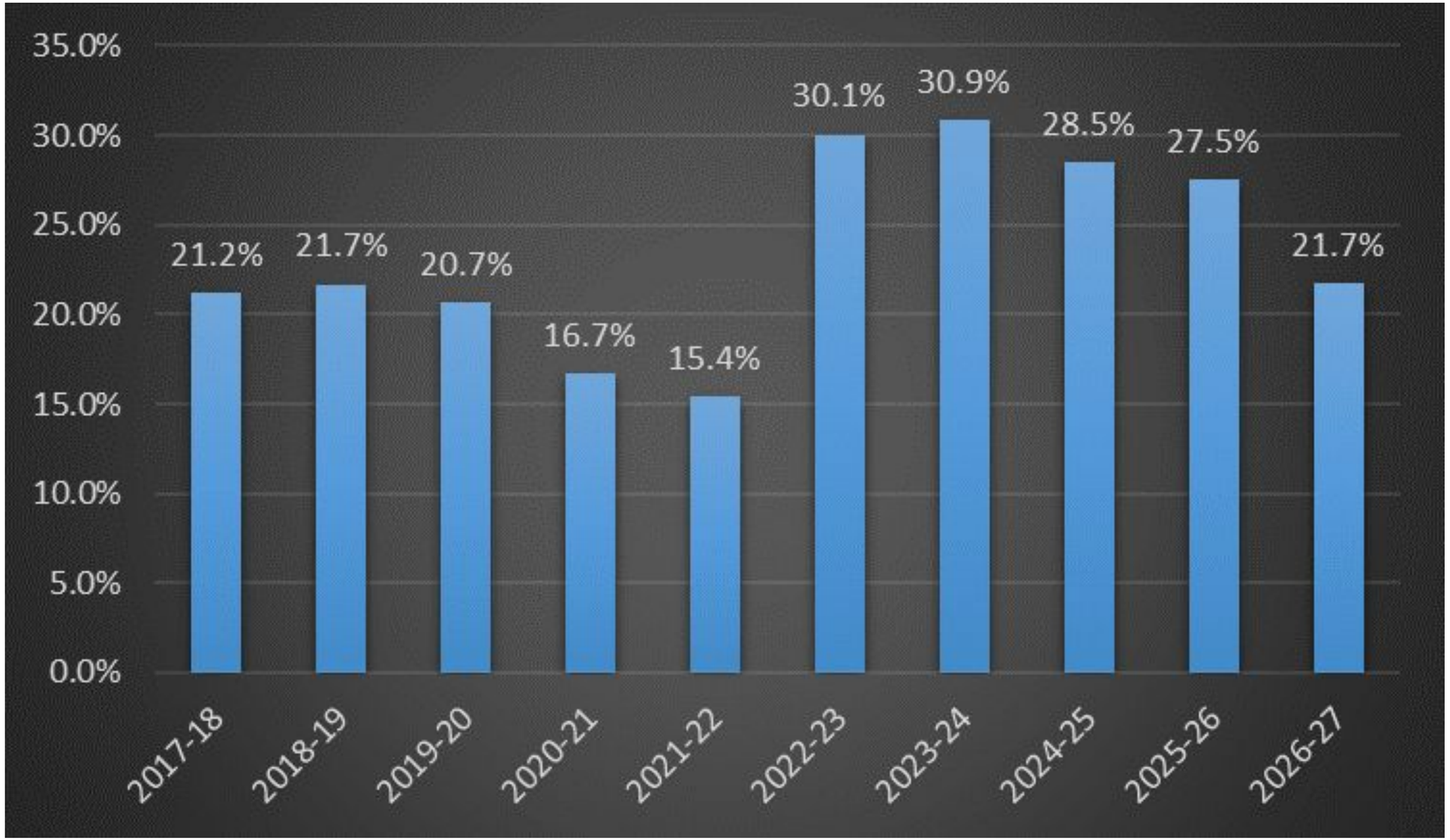
Enrollment - Past Ten Years



Ethnic Diversity - Past Ten Years



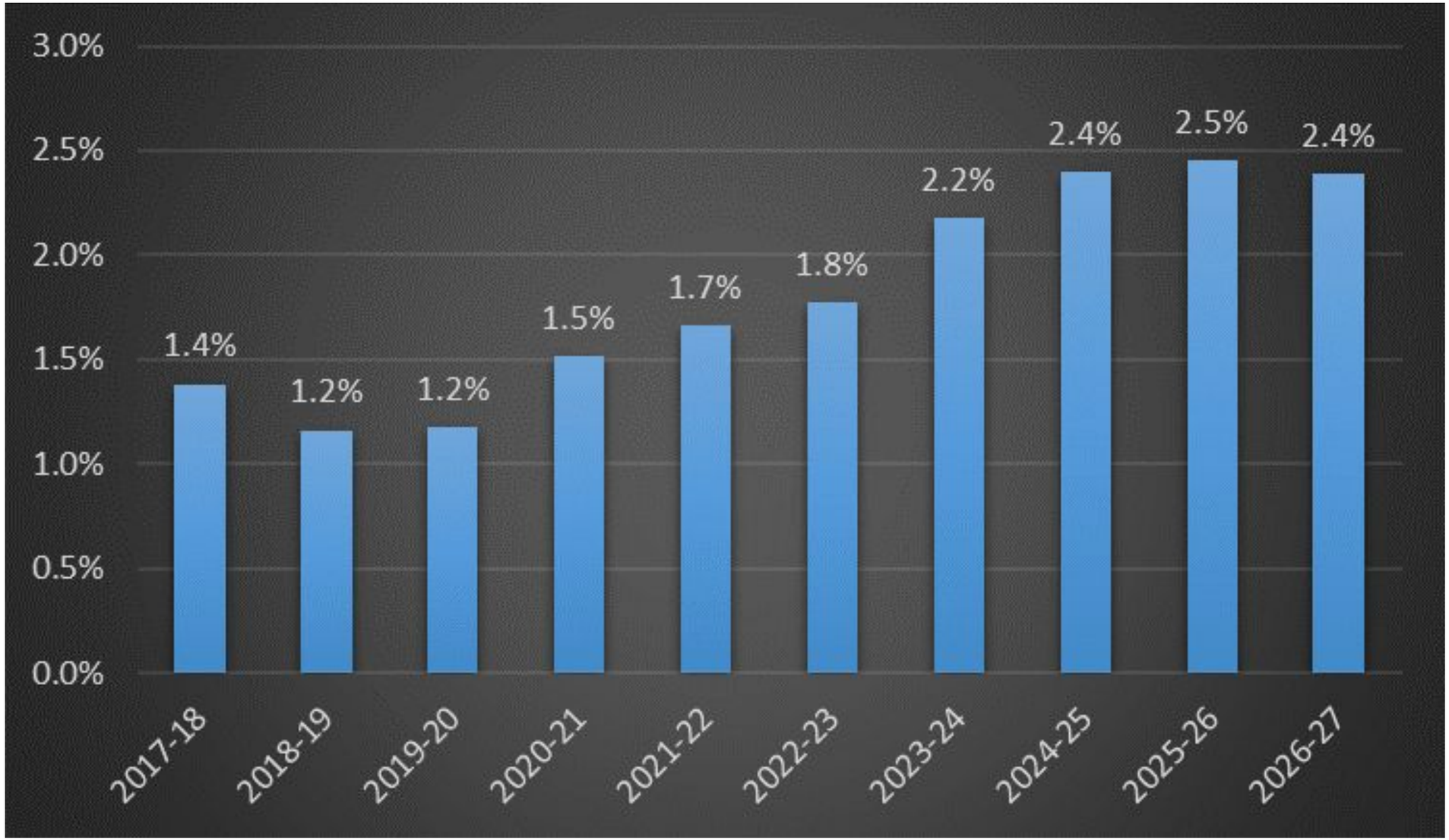
Education Benefits - Past Ten Years



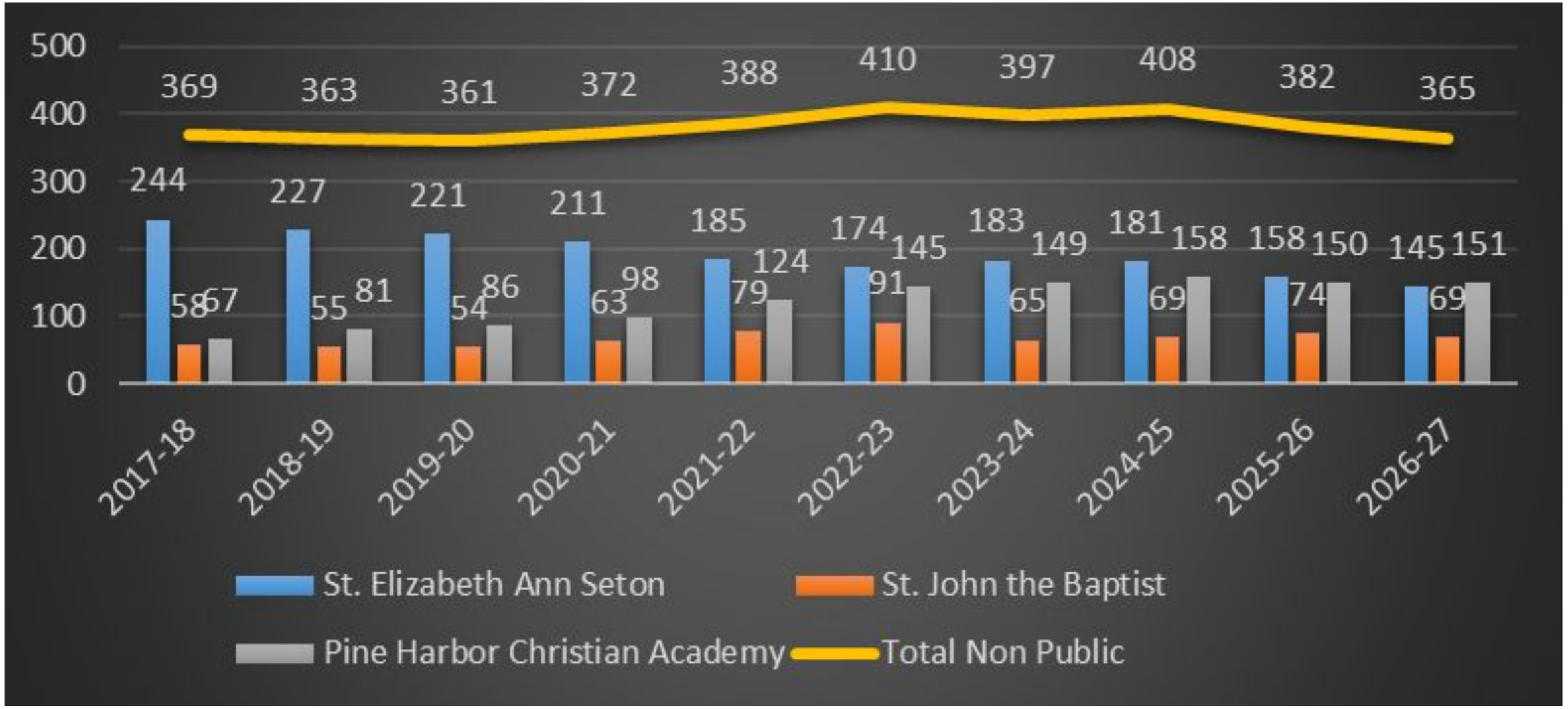
Special Education - Past Ten Years



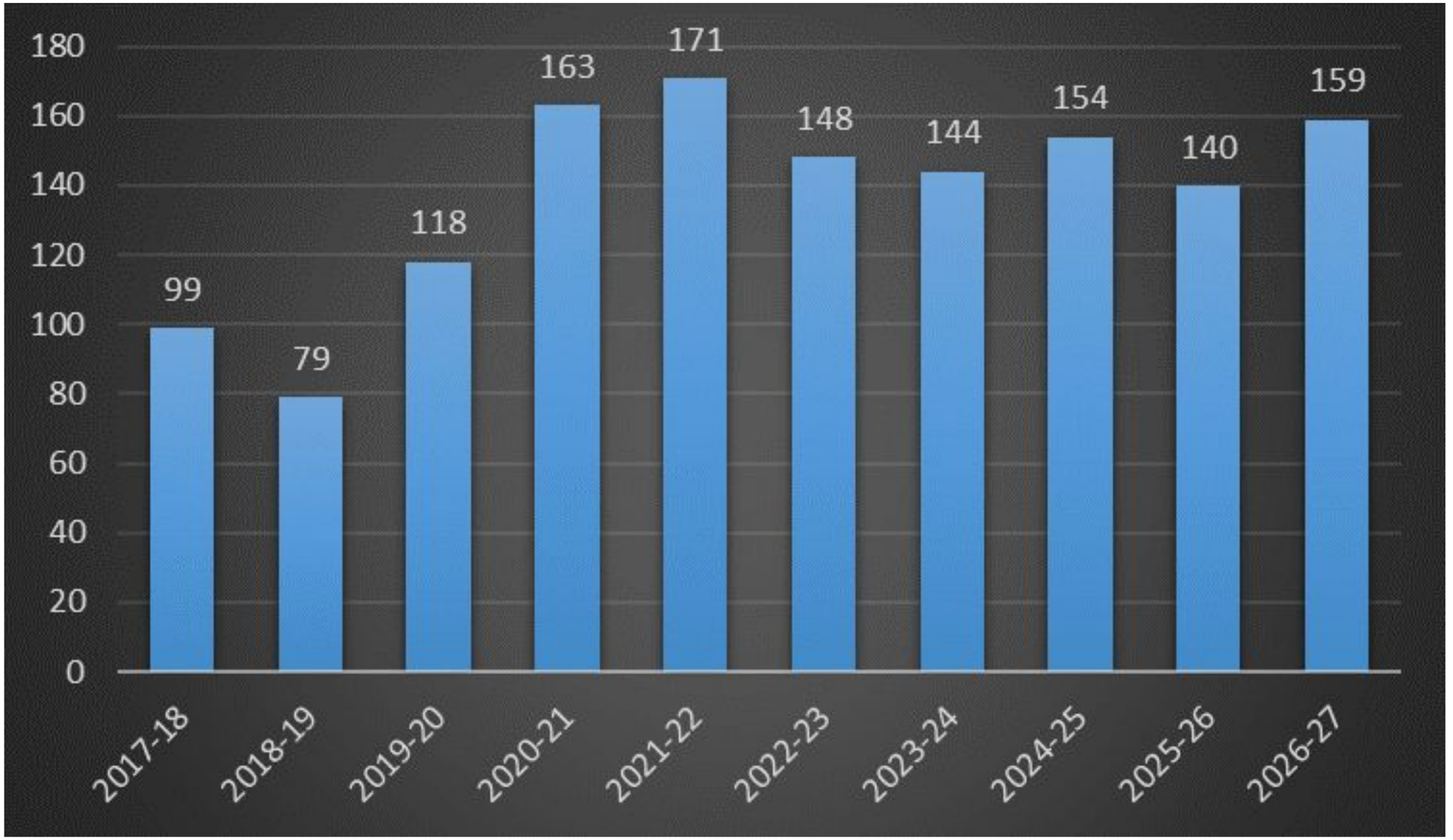
English Learners - Past Ten Years



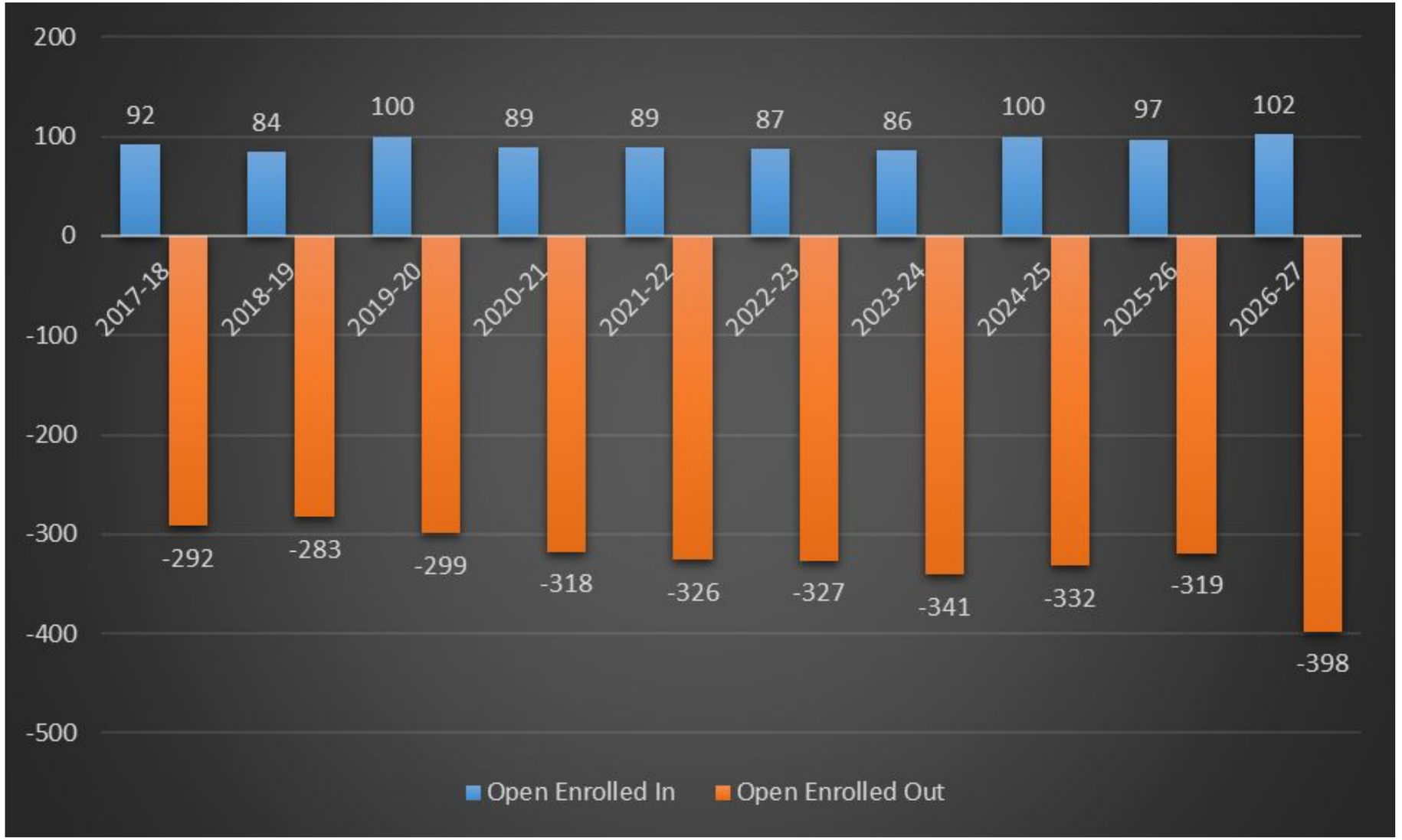
Non Public School Students - Past Ten Years



Homeschool Students - Past Ten Years



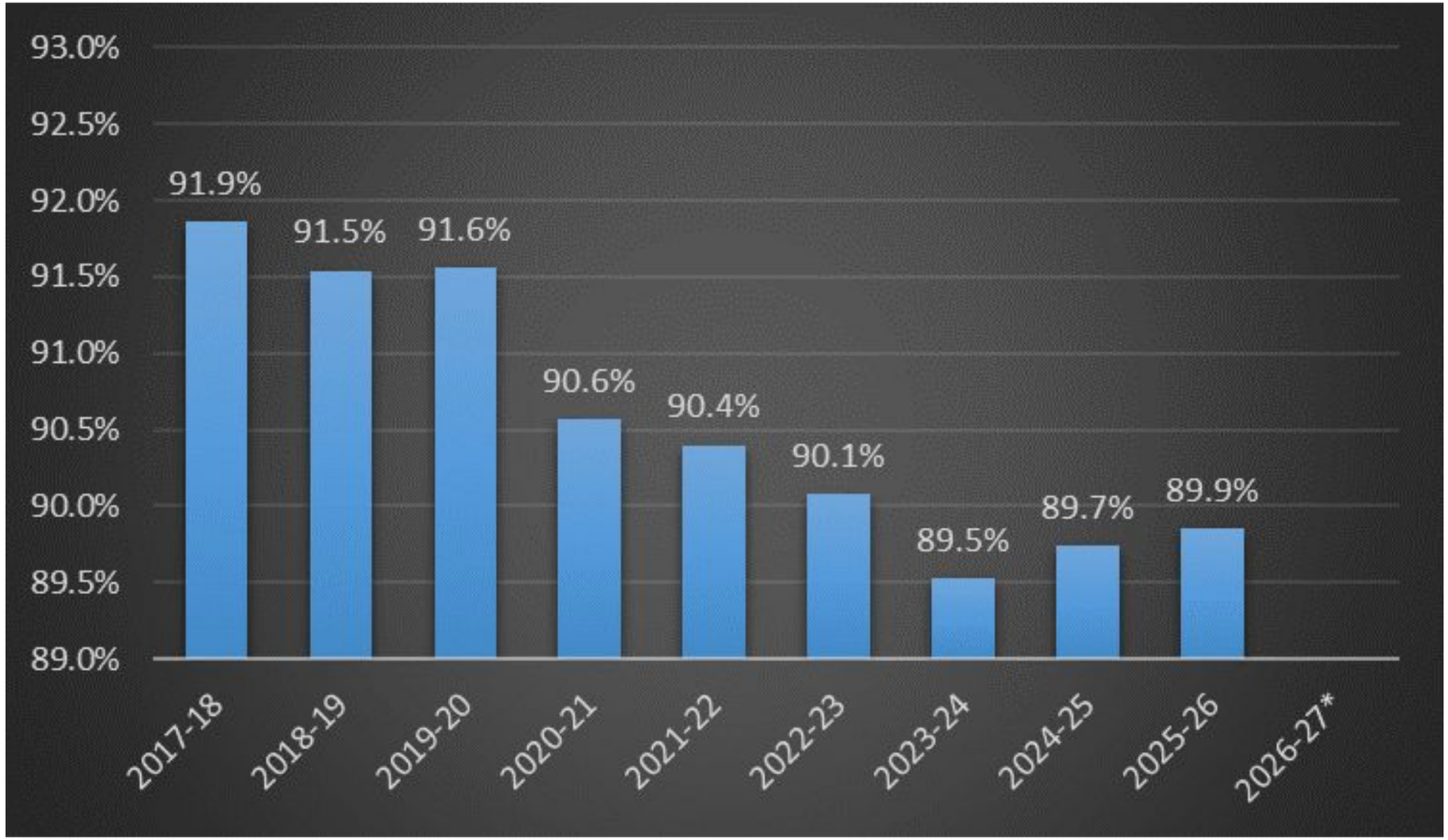
Open Enrollment - Past Ten Years



Capture Rate - Past Ten Years

Capture Rate = Resident Students Served ADM Early Childhood - Grade 12 / Total Resident ADM

*** Available on a one-year lag**



THANK YOU



Hastings
Public Schools

Spring 2025 MCA & Fall 2026 FastBridge Results

November 18, 2026

Prepared by:
Andrew Hodges, Andy Larson, Brie McNamara, and Kelci Halvorson

Students are the heart of all we do

Executive Summary

Fall screening held or rose in most grades; MCA overall math rose 0.9 points

Hastings
Public Schools

FastBridge, Fall 2026

- **Reading:** 60% to 76% of students met the Fall benchmark in every grade K–8; five of nine grades rose from last Fall.
- 4th grade led reading at 76%, up 8 points; kindergarten fell 5 points to 62%.
- 1st grade earlyReading has the widest school gap: 88% at Pinecrest, 43% at Kennedy.
- **Math:** 58% to 88% met the benchmark in grades 1–8; 2nd and 8th grade are lowest.

MCA, Spring 2026

- Math rose 0.9 points to 44.1% overall, the first gain since 2022-23.
- Reading was 46.8% on the new MCA-IV, 2.3 points below last year's MCA-III result.
- Science was 16.5% in the second year of its new test; HHS fell 15.4 points to 17.6%.
- Pinecrest reading rose 9.5 points to 59.8%; HHS reading fell 11.2 points to 38.0%.

Grade-level, school and intervention detail follows each section for review before or after the meeting. FastBridge: percent of students at or above the Fall benchmark. MCA: percent of students meeting or exceeding standards; sources on each slide.

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MCA Results
Five-Year Trends

Spring 2026 MCA · Reading, math and science proficiency, 2021-22 to 2025-26

District Proficiency

Math rose 0.9 points in 2025-26; reading and science are on new tests

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Subject	2021-22	2022-23	2023-24	2024-25	2025-26	Change vs. 2024-25
Reading	52.1%	53.0%	51.8%	49.1%	46.8%	−2.3 pts
Math	48.6%	49.2%	47.1%	43.2%	44.1%	+0.9 pts
Science	45.7%	42.8%	40.5%	21.5%	16.5%	−5.0 pts

New tests: science changed in 2024-25 and reading in 2025-26. Those years start new trend lines and are not directly comparable with earlier years.

Source: Minnesota Department of Education Report Card, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

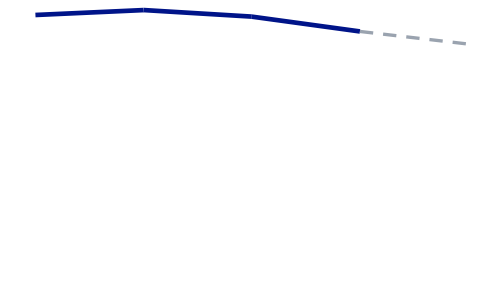
District Trends, 2021-22 to 2025-26

Math held near 44%; new reading and science tests restarted those trend lines

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Public Schools

Reading

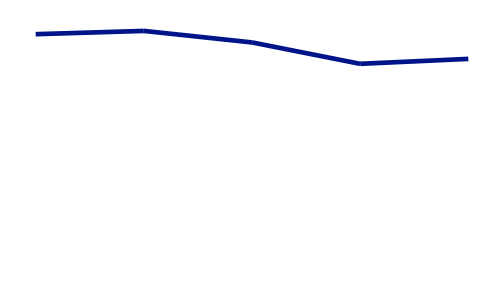
2025-26: 46.8% · −2.3 pts (new test)



21-22	22-23	23-24	24-25	25-26
52.1%	53.0%	51.8%	49.1%	**46.8%**

Math

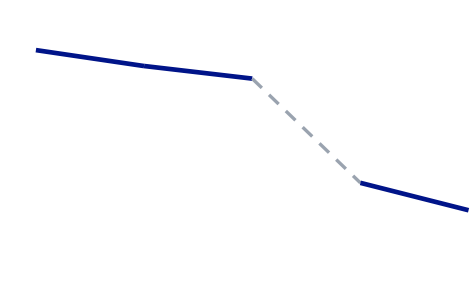
2025-26: 44.1% · +0.9 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
48.6%	49.2%	47.1%	43.2%	**44.1%**

Science

2025-26: 16.5% · −5.0 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
45.7%	42.8%	40.5%	21.5%	**16.5%**

Dashed segments mark a change of test: a new science test began in 2024-25 and a new reading test in 2025-26, so results on either side are not directly comparable. Source: Minnesota Department of Education Report Card, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

Results by Grade Band, 2025-26

Grades 3–4 rose in reading; grades 5–8 rose in math; HHS fell in all three

Hastings
Public Schools

Grade band	Reading	Change
Grades 3–4	52.9%	+3.1
Grades 5–8 (HMS)	46.2%	−2.7
Hastings High School	38.0%	−11.2
District	46.8%	−2.3

Grade band	Math	Change
Grades 3–4	60.0%	−1.0
Grades 5–8 (HMS)	37.8%	+3.3
Hastings High School	38.8%	−4.4
District	44.1%	+0.9

Grade band	Science	Change
Grades 3–4	–	–
Grades 5–8 (HMS)	16.1%	+1.8
Hastings High School	17.6%	−15.4
District	16.5%	−5.0

Change is percentage points vs. 2024-25. Reading moved to a new test in 2025-26, so its change compares the new test with the old one. Source: Minnesota Department of Education Report Card, as recorded in the district's Vision Card/Data Dashboard data. Percent of students meeting or exceeding standards.

Results by Building, 2025-26

Pinecrest led in math and reading; McAuliffe math fell 8 points

Hastings
Public Schools

School	Math	Change	Reading	Change	Science	Change
Pinecrest Elementary (K–4)	65.6%	+3.9	59.8%	+9.5	–	–
McAuliffe Elementary (K–4)	60.3%	−8.0	54.5%	−0.4	–	–
Kennedy Elementary (K–4)	53.8%	+1.1	43.9%	−0.8	–	–
Hastings Middle School (5–8)	37.7%	+3.2	46.1%	−2.6	16.0%	+1.2
Hastings High School	38.8%	−4.4	38.0%	−11.2	17.6%	−15.4
District	44.1%	+0.9	46.8%	−2.3	16.5%	−5.0

Change is percentage points vs. 2024-25. Reading moved to a new test (MCA-IV) in 2025-26, so its change compares the new test with the old one; 2024-25 reading is the MCA-III result. Science is tested in grades 5 and 8 and high school, so the elementaries have no science results. Source: Minnesota Department of Education Report Card, school accountability results, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

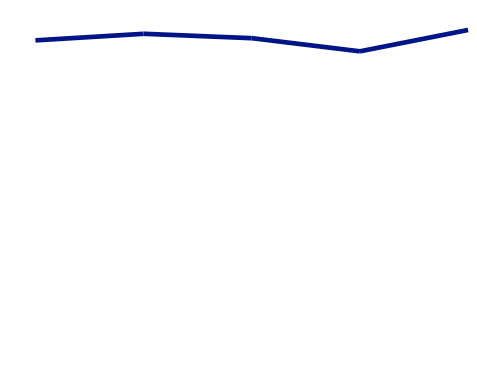
Elementary Math, 2021-22 to 2025-26

Pinecrest and Kennedy rose this year; McAuliffe fell 8 points after three gains

Hastings
Public Schools

Pinecrest

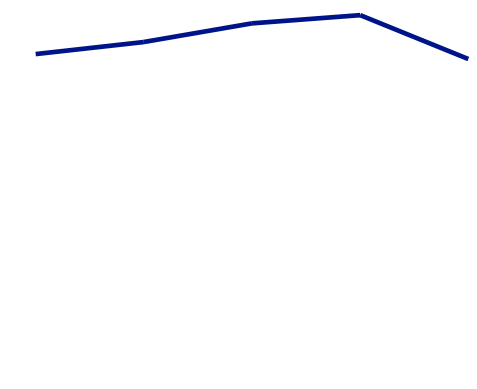
2025-26: 65.6% · +3.9 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
63.7%	64.9%	64.1%	61.7%	**65.6%**

McAuliffe

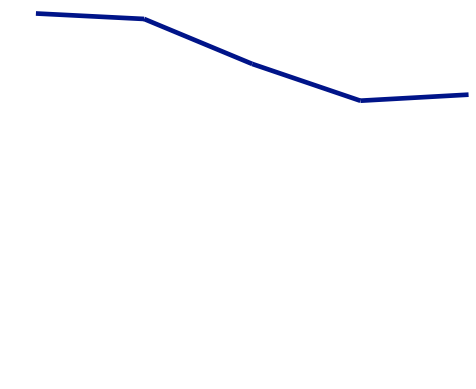
2025-26: 60.3% · −8.0 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
61.2%	63.4%	66.8%	68.3%	**60.3%**

Kennedy

2025-26: 53.8% · +1.1 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
68.6%	67.6%	59.4%	52.7%	**53.8%**

The elementary schools serve grades K–4, so their math results cover grades 3 and 4. Source: Minnesota Department of Education Report Card, school accountability results, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

Secondary Math, 2021-22 to 2025-26

HMS rose 3.2 points; HHS fell 4.4 to its lowest rate in five years

Hastings
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Hastings Middle (5–8)

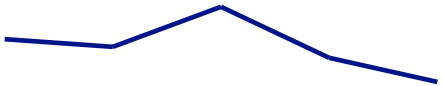
2025-26: 37.7% · +3.2 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
42.6%	43.1%	38.2%	34.5%	**37.7%**

Hastings High

2025-26: 38.8% · −4.4 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
46.6%	45.2%	52.5%	43.2%	**38.8%**

District

2025-26: 44.1% · +0.9 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
48.6%	49.2%	47.1%	43.2%	**44.1%**

HMS serves grades 5–8; HHS math is grade 11; its 2024-25 and 2025-26 values are grade-level results, as on slide 6. Source: Minnesota Department of Education Report Card, school accountability results, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

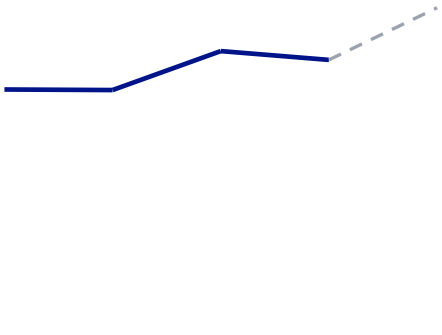
Elementary Reading, 2021-22 to 2025-26

Pinecrest jumped 9.5 points on the new test; McAuliffe and Kennedy held steady

Hastings
Public Schools

Pinecrest

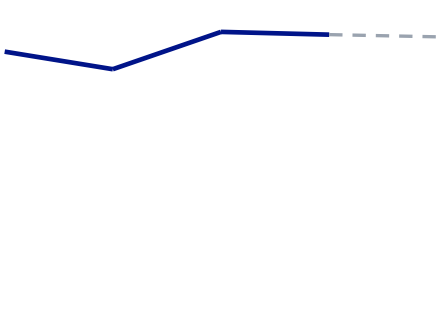
2025-26: 59.8% · +9.5 pts (new test)



21-22	22-23	23-24	24-25	25-26
44.9%	44.8%	51.9%	50.3%	**59.8%**

McAuliffe

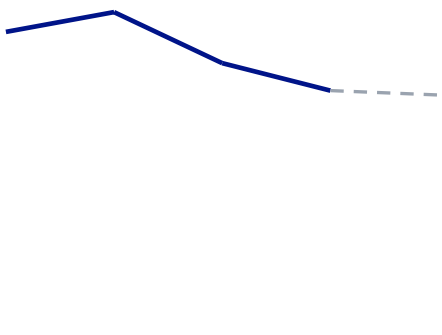
2025-26: 54.5% · −0.4 pts (new test)



21-22	22-23	23-24	24-25	25-26
51.8%	48.6%	55.4%	54.9%	**54.5%**

Kennedy

2025-26: 43.9% · −0.8 pts (new test)



21-22	22-23	23-24	24-25	25-26
55.4%	59.0%	49.7%	44.7%	**43.9%**

Dashed segment marks the new reading test (MCA-IV) in 2025-26, so it compares the new test with the old one (MCA-III). The elementary schools serve grades K–4, so results cover grades 3 and 4. Source: Minnesota Department of Education Report Card, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

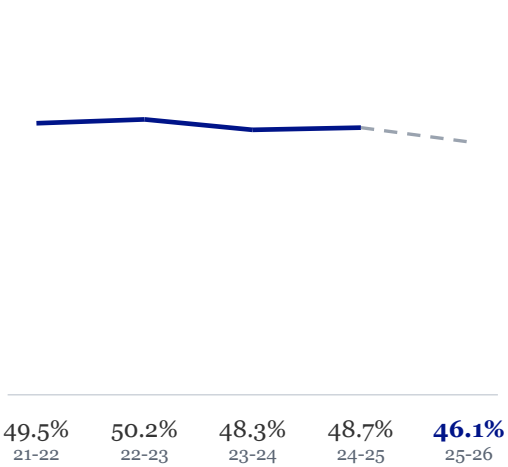
Secondary Reading, 2021-22 to 2025-26

HHS reading fell 11 points; HMS and the district dipped about 2.5

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Public Schools

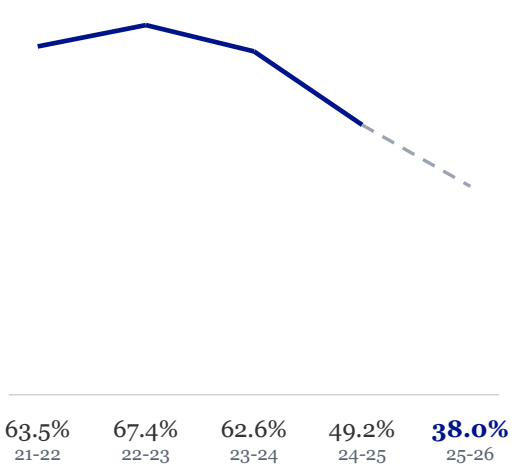
Hastings Middle (5–8)

2025-26: 46.1% · −2.6 pts (new test)



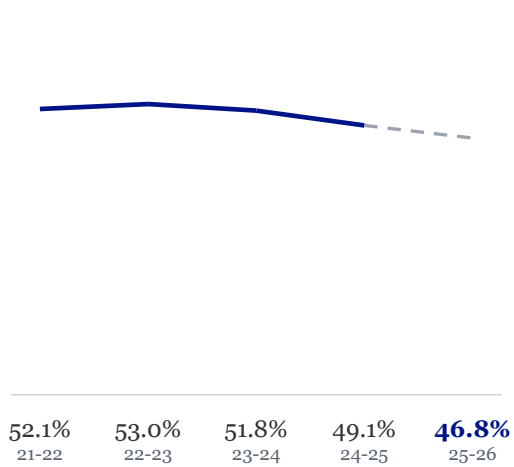
Hastings High

2025-26: 38.0% · −11.2 pts (new test)



District

2025-26: 46.8% · −2.3 pts (new test)



Dashed segment marks the new reading test (MCA-IV) in 2025-26, so it compares the new test with the old one (MCA-III). HHS reading is grade 10. 2021-22 to 2024-25 are MCA-III results; 2025-26 is accountability results. Source: Minnesota Department of Education Report Card, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

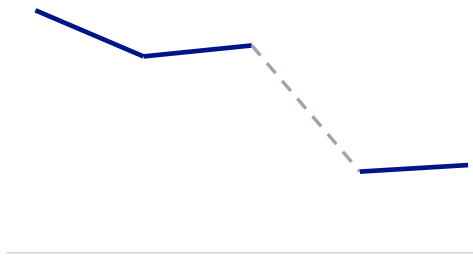
Secondary Science, 2021-22 to 2025-26

New 2024-25 test lowered scores; HMS rose this year, HHS fell 15.4 points

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Hastings Middle (5–8)

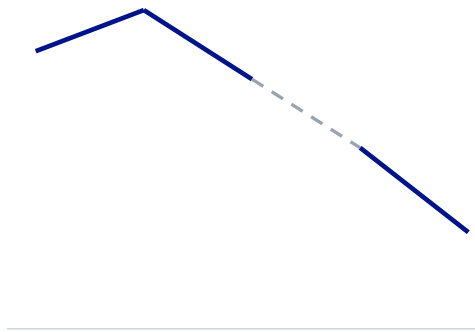
2025-26: 16.0% · +1.2 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
44.2%	35.8%	37.8%	14.8%	**16.0%**

Hastings High

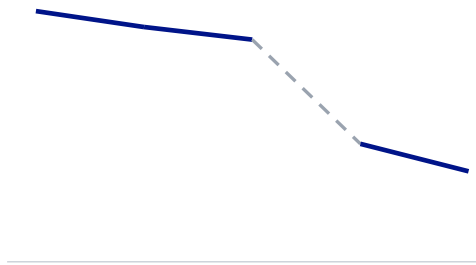
2025-26: 17.6% · −15.4 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
50.6%	58.1%	45.5%	33.0%	**17.6%**

District

2025-26: 16.5% · −5.0 pts vs. 2024-25



21-22	22-23	23-24	24-25	25-26
45.7%	42.8%	40.5%	21.5%	**16.5%**

Dashed segment marks the new science test (MCA-IV) in 2024-25, so results on either side are not directly comparable. Science is tested in grades 5 and 8 (HMS) and once in high school; the elementaries have no science results. Source: Minnesota Department of Education Report Card, retrieved October 26, 2026. Percent of students meeting or exceeding standards.

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FastBridge
Fall 2026 Screening

Reading grades K–8 and math grades 1–8 · Percent of students at or above the Fall benchmark

Fall Reading Benchmark, 2021–2026

Five of nine grades rose from last Fall; 4th grade led at 76%

Hastings
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	K	1	2	3	4	5	6	7	8
2021	NA	55%*	59%	65%	70%				
2022	NA	59%*	57%	63%	66%				
2023	59%	50%	55%	58%	69%				
2024	70%	48%	61%	59%	66%	67%	66%	60%	52%
2025	67%	65%	62%	67%	68%	57%	64%	64%	61%
2026	62%	62%	66%	68%	76%	63%	64%	60%	66%

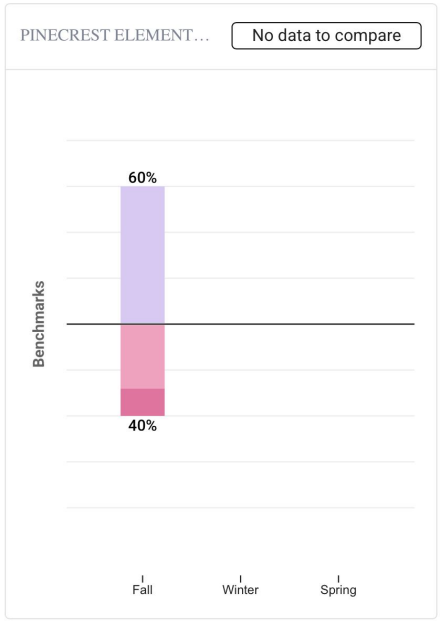
Following one class: last Fall's 3rd graders (67%) are this Fall's 4th graders (76%), and last Fall's 2nd graders rose from 62% to 68% as 3rd graders.

Percent of students at or above the Fall benchmark: earlyReading in K–1, aReading in grades 2–8. Each class keeps one color as it moves down one row and right one column (blue, yellow and gray repeat). Outlined cells: the class described above. White cells: no data. *Sentence reading is introduced for 1st grade in the Fall, an area where students typically struggle after summer break. Source: FastBridge Fall screening.

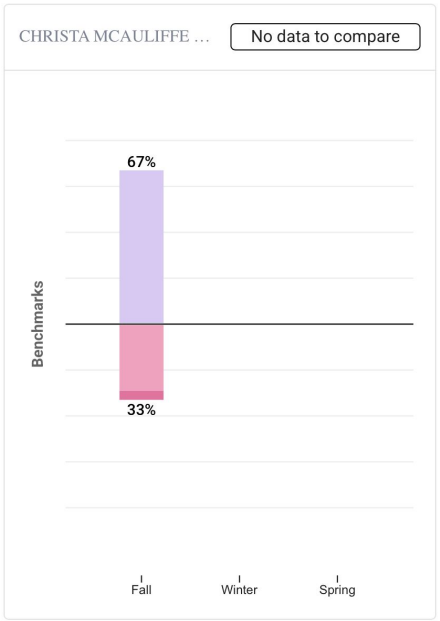
Kindergarten earlyReading, Fall 2026

62% met the Fall benchmark, down from 67% last Fall; McAuliffe led at 67%

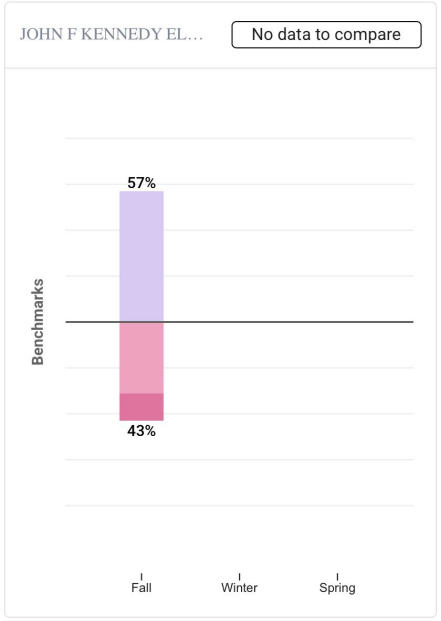
Hastings
Public Schools



Pinecrest



McAuliffe



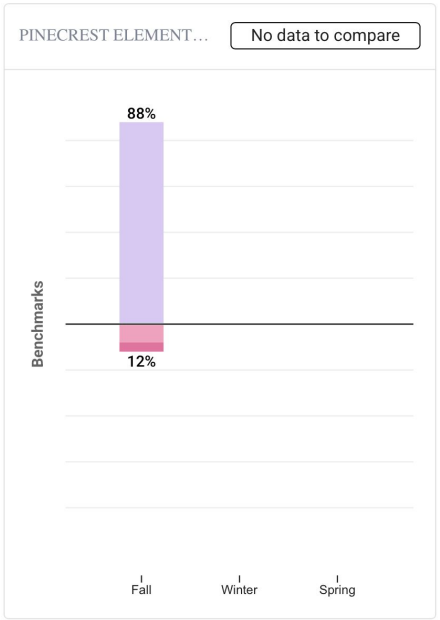
Kennedy

earlyReading measures early literacy skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

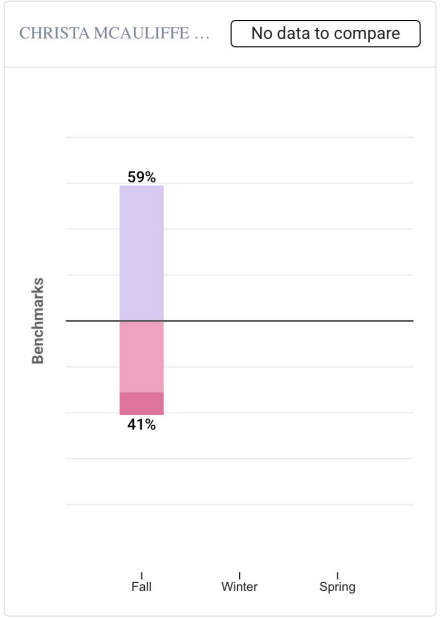
1st Grade earlyReading, Fall 2026

Pinecrest at 88% and Kennedy at 43%: the widest school gap of any grade

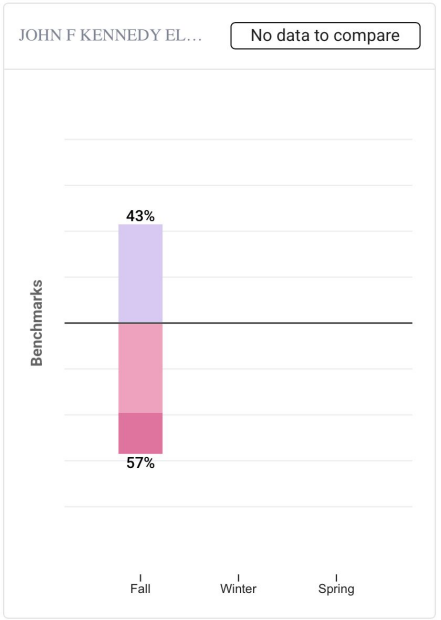
Hastings
Public Schools



Pinecrest



McAuliffe



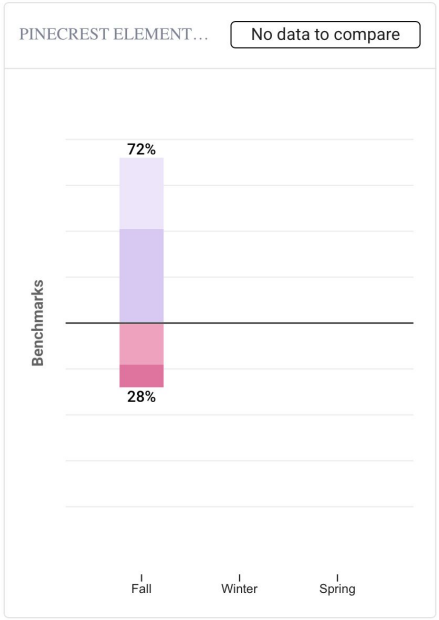
Kennedy

Sentence reading is introduced for 1st grade in the Fall, an area where students typically struggle after summer break. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

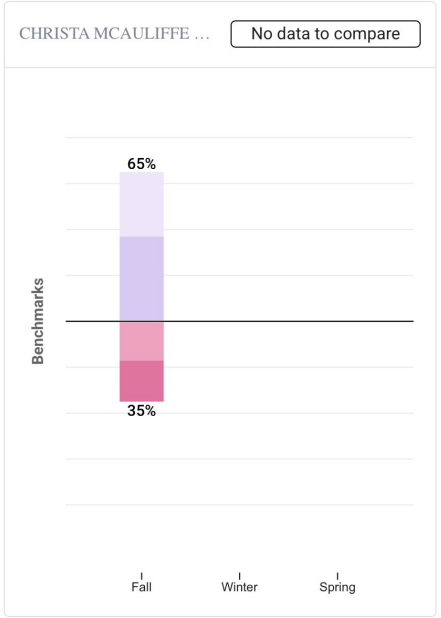
2nd Grade aReading, Fall 2026

Pinecrest led at 72%; McAuliffe and Kennedy were close behind at 65% and 64%

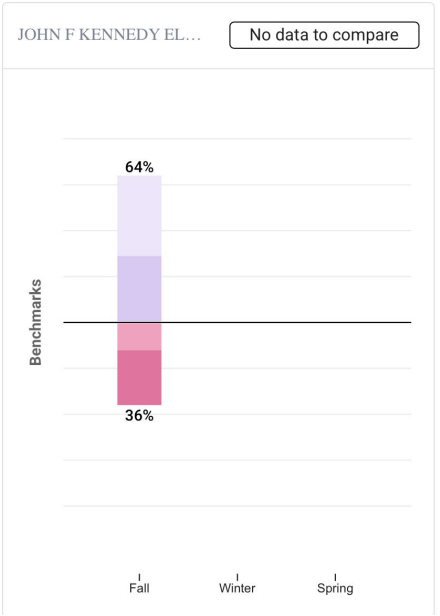
Hastings
Public Schools



Pinecrest



McAuliffe



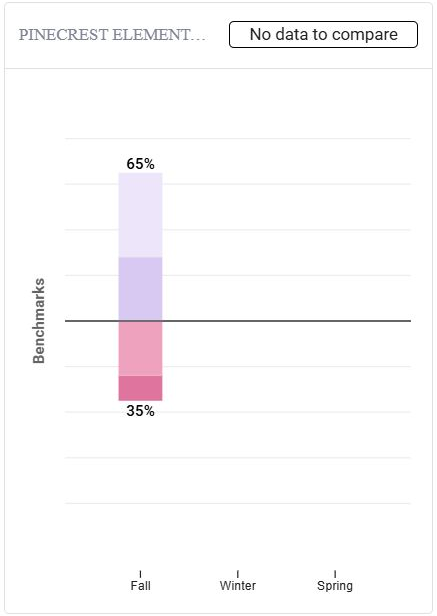
Kennedy

aReading measures broad reading skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

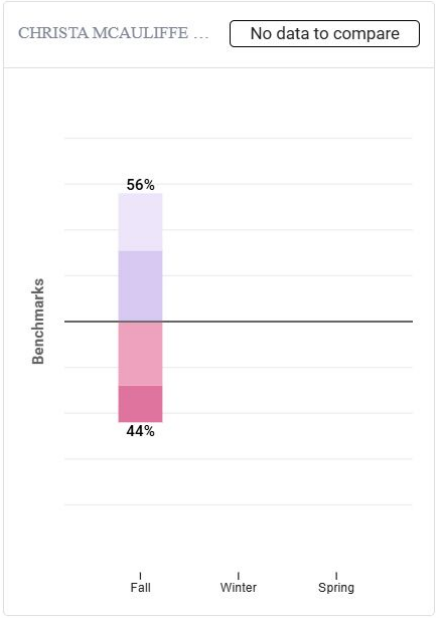
2nd Grade CBMreading, Fall 2026

Fluency trails aReading at every school: 56% to 65% met the benchmark

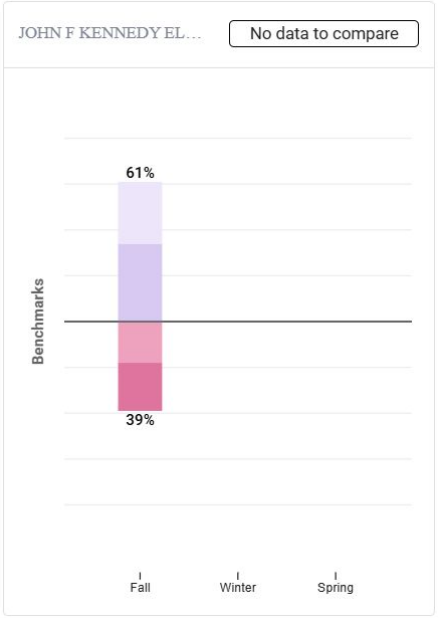
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Pinecrest



McAuliffe



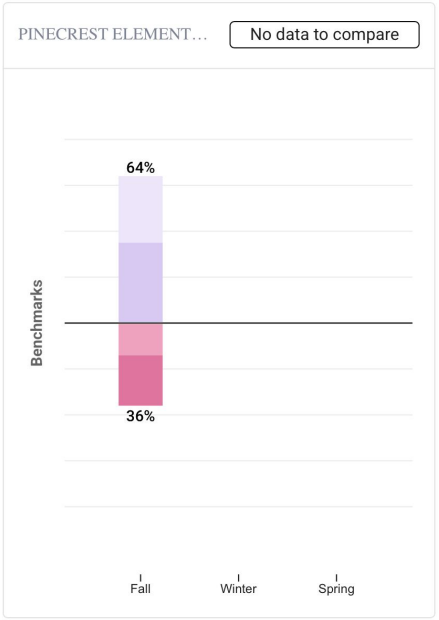
Kennedy

CBMreading measures oral reading fluency. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

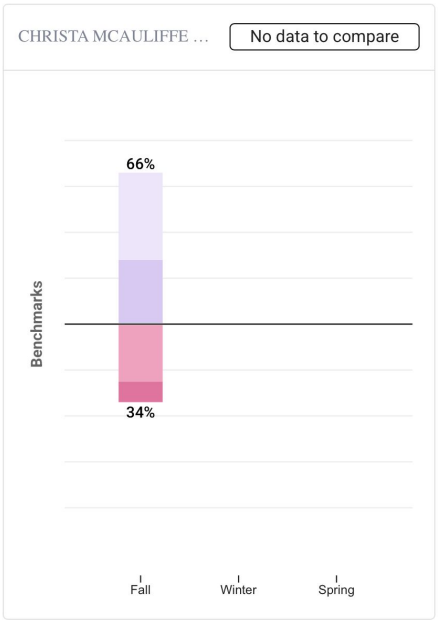
3rd Grade aReading, Fall 2026

Kennedy led at 72%; McAuliffe and Pinecrest were at 66% and 64%

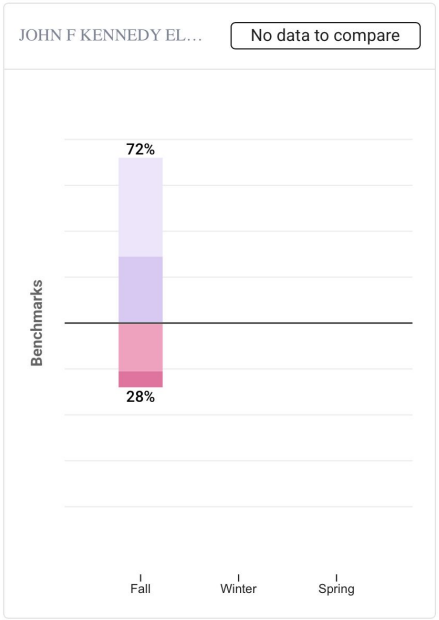
Hastings
Public Schools



Pinecrest



McAuliffe



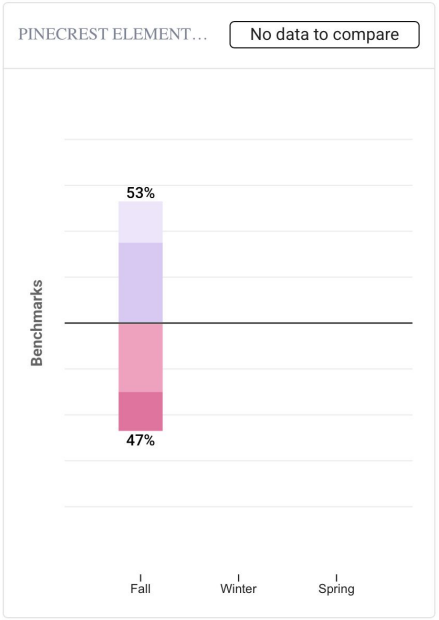
Kennedy

aReading measures broad reading skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

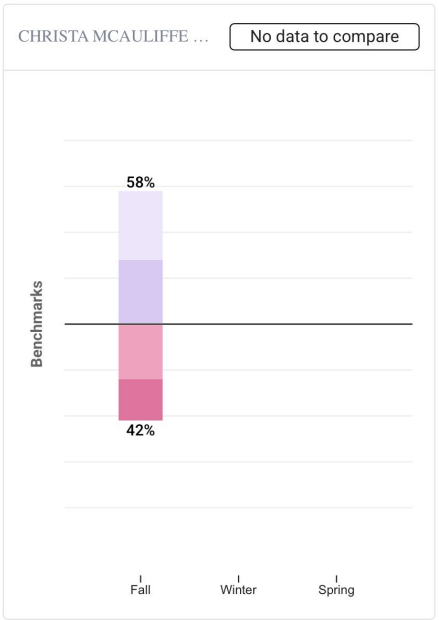
3rd Grade CBMreading, Fall 2026

Fluency trails aReading at every school; Pinecrest is lowest at 53%

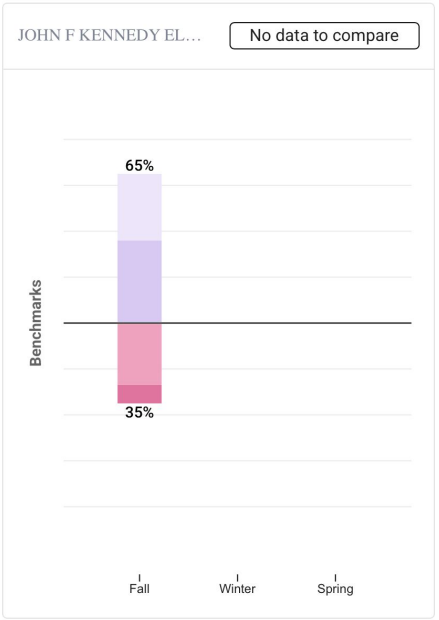
Hastings
Public Schools



Pinecrest



McAuliffe



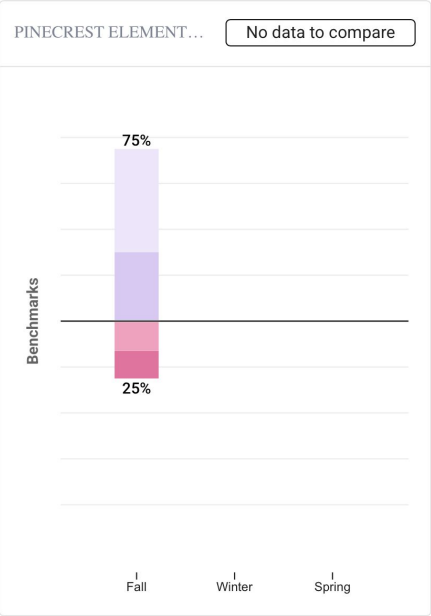
Kennedy

CBMreading measures oral reading fluency. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

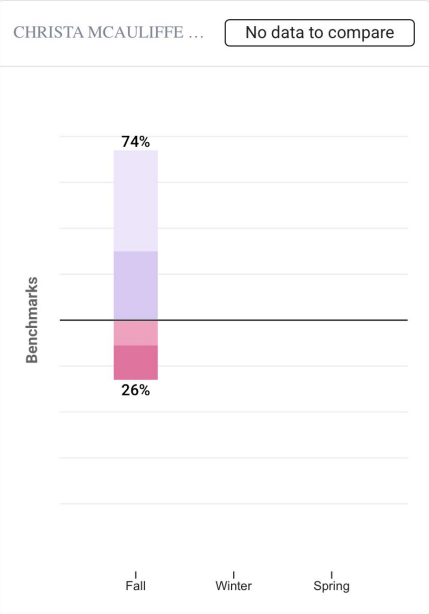
4th Grade aReading, Fall 2026

About three in four 4th graders met the benchmark at every school (74% to 78%)

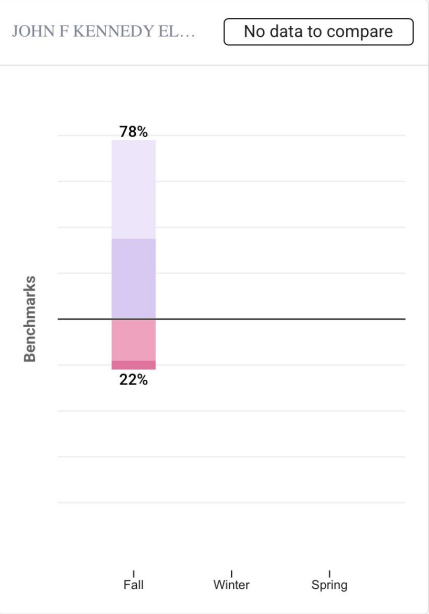
Hastings
Public Schools



Pinecrest



McAuliffe



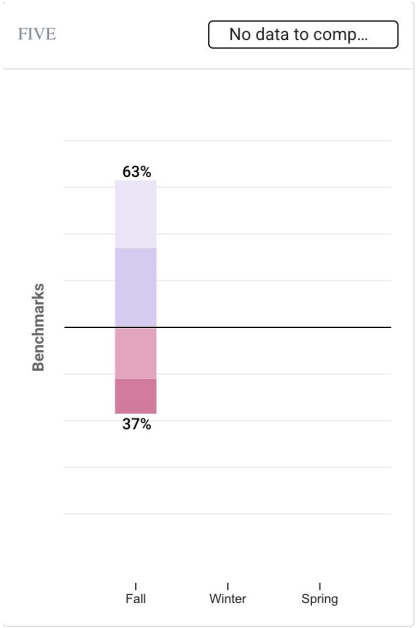
Kennedy

aReading measures broad reading skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

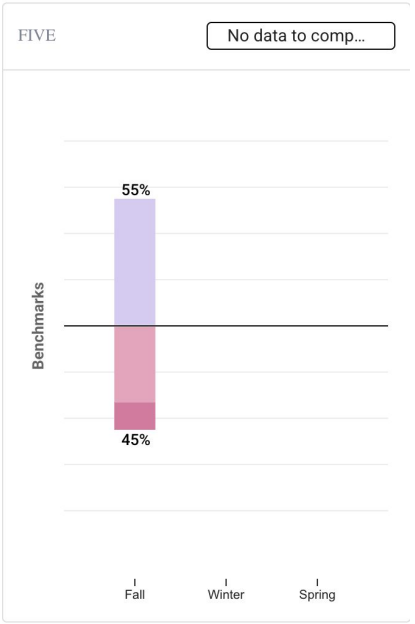
5th Grade Reading, Fall 2026

63% met the aReading benchmark, up from 57% last Fall; 55% met AUTOreading

Hastings
Public Schools



aReading



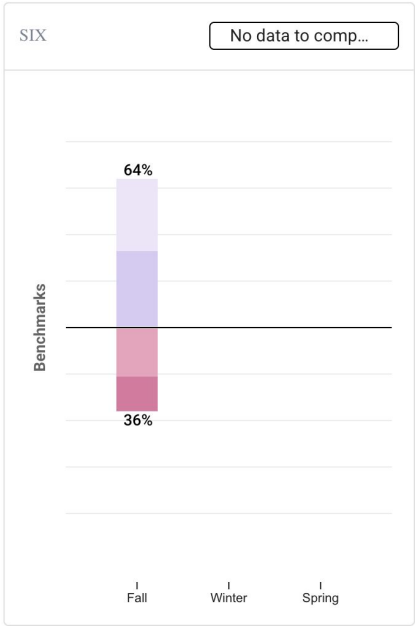
AUTOreading

Hastings Middle School. aReading measures broad reading skills; AUTOreading measures how automatically students read words. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

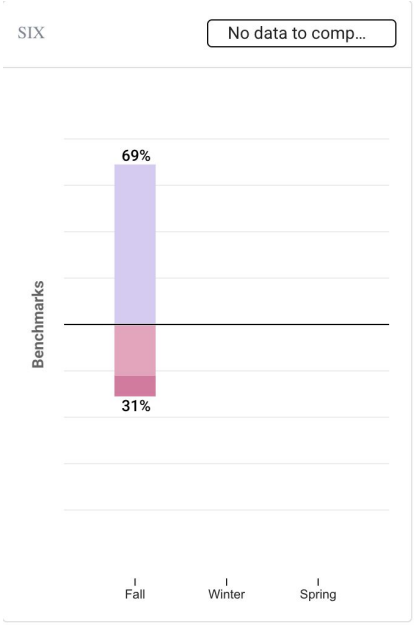
6th Grade Reading, Fall 2026

64% met the aReading benchmark, the same as last Fall; 69% met AUTOreading

Hastings
Public Schools



aReading



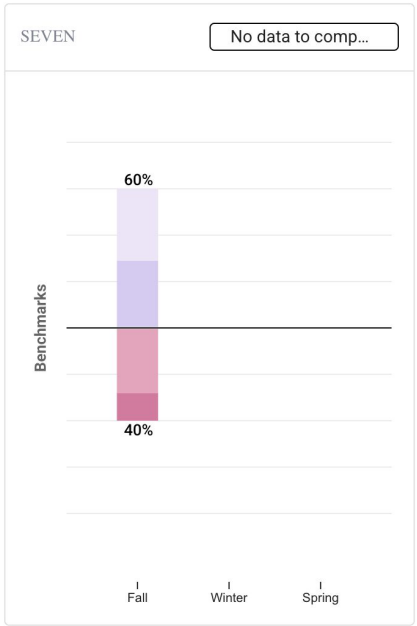
AUTOreading

Hastings Middle School. aReading measures broad reading skills; AUTOreading measures how automatically students read words. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

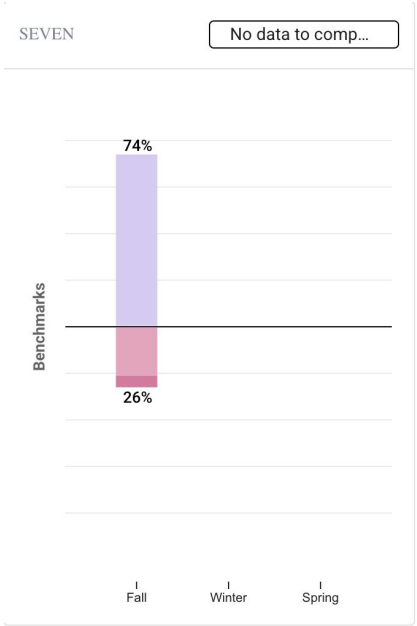
7th Grade Reading, Fall 2026

aReading fell to 60% from 64% last Fall; AUTOreading was higher at 74%

Hastings
Public Schools



aReading



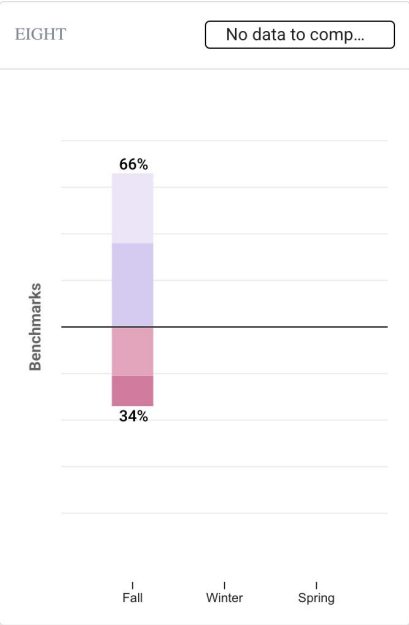
AUTOreading

Hastings Middle School. aReading measures broad reading skills; AUTOreading measures how automatically students read words. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

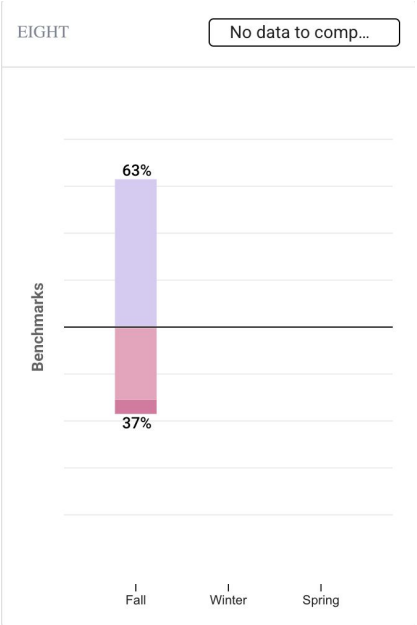
8th Grade Reading, Fall 2026

66% met the aReading benchmark, up from 61% last Fall; 63% met AUTOreading

Hastings
Public Schools



aReading



AUTOreading

Hastings Middle School. aReading measures broad reading skills; AUTOreading measures how automatically students read words. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

Fall Math Benchmark, 2021–2026

1st grade led at 80%; three of eight grades rose from last Fall

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	K	1	2	3	4	5	6	7	8
2021		62%	70%	74%	70%				
2022		66%	62%	78%	73%				
2023		61%	64%	69%	76%				
2024		57%*	64%	75%	69%	72%	73%	72%	57%
2025		77%	63%	74%	72%	69%	77%	71%	65%
2026		80%	62%	72%	71%	71%	69%	76%	62%

Percent of students at or above the Fall benchmark on FastBridge math. Each class keeps one color as it moves down one row and right one column (blue, yellow and gray repeat). Outlined cells: the class described above. White cells: no data; kindergarten is not assessed in math in the Fall. *In 2025, 1st grade switched to the earlyMath test, a different measure. Source: FastBridge Fall screening.

Capti ReadBasix

Capti ReadBasix gives us a large amount of foundational literacy data.

Hastings
Public Schools

Word Recognition and Decoding

Vocabulary

Morphology

Sentence Processing

Reading Efficiency

Reading Comprehension

Last year...

We assessed students who were not demonstrating grade level proficiency in literacy in grades 4-12.

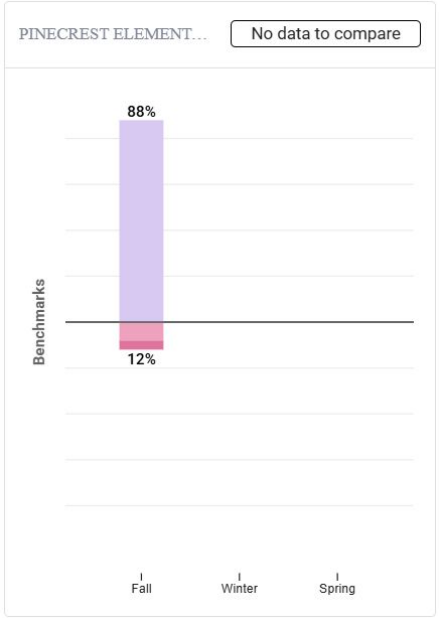
This year...

We are assessing all of HMS and are doing a gated process at HHS.

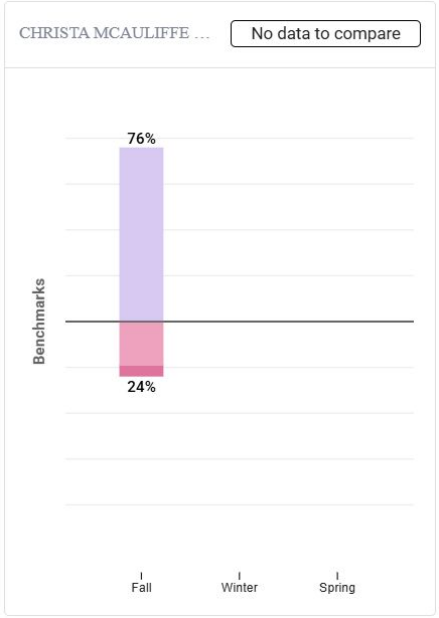
1st Grade earlyMath, Fall 2026

Pinecrest at 88%; McAuliffe and Kennedy each at 76%

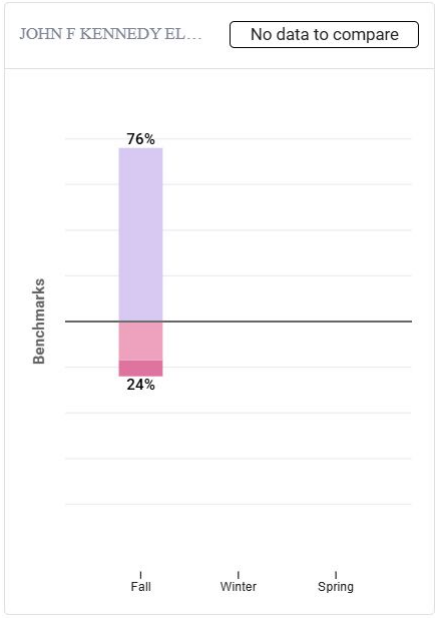
Hastings
Public Schools



Pinecrest



McAuliffe



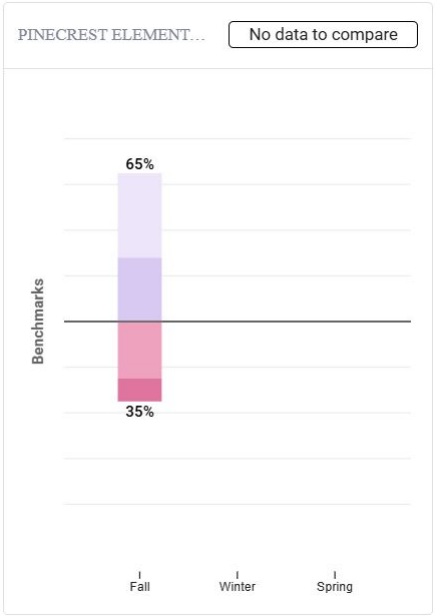
Kennedy

earlyMath measures early numeracy skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

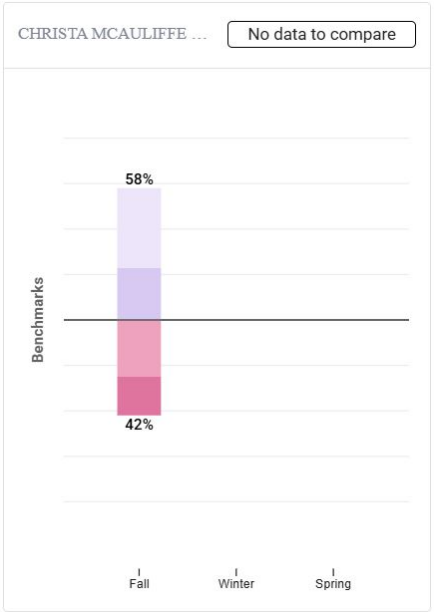
2nd Grade aMath, Fall 2026

58% to 65% met the benchmark, the lowest of the elementary math grades

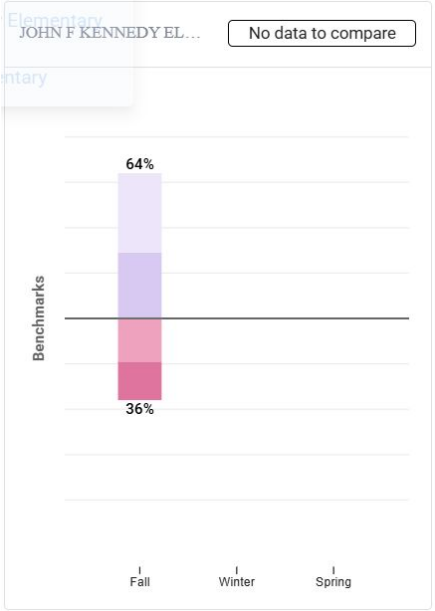
Hastings
Public Schools



Pinecrest



McAuliffe



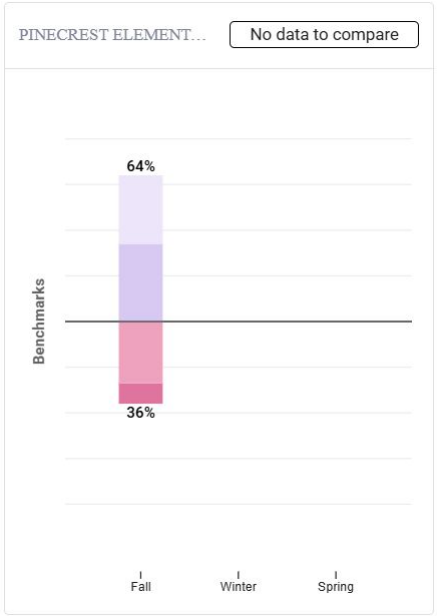
Kennedy

aMath measures broad math skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

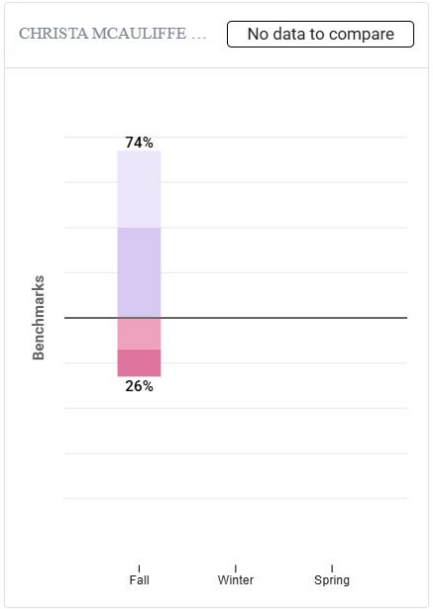
3rd Grade aMath, Fall 2026

Kennedy led at 78%; Pinecrest was lowest at 64%

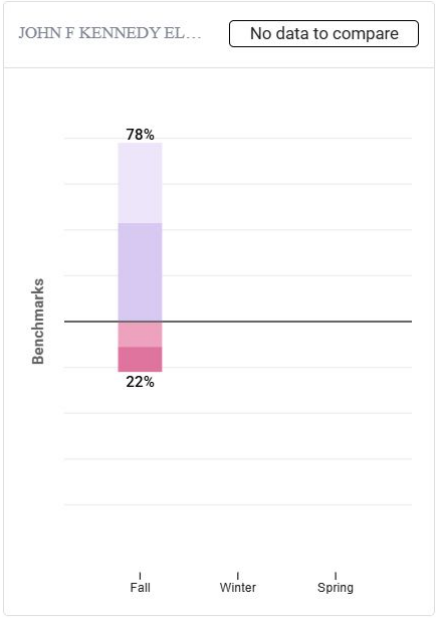
Hastings
Public Schools



Pinecrest



McAuliffe



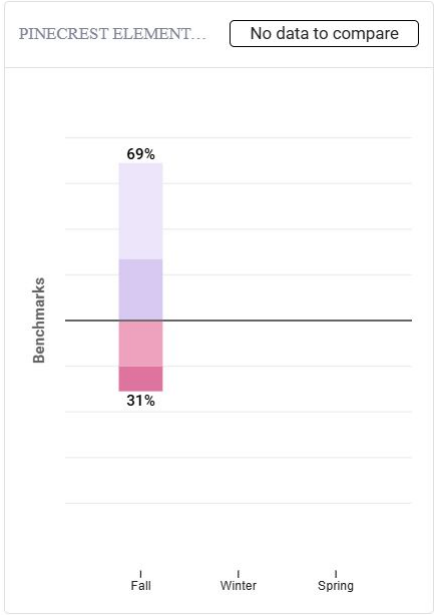
Kennedy

aMath measures broad math skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

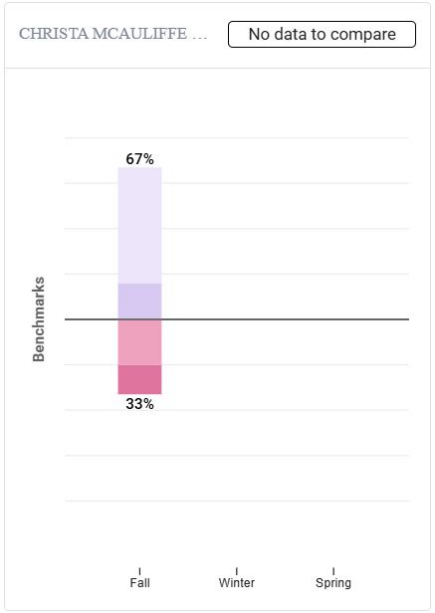
4th Grade aMath, Fall 2026

Kennedy at 75%, Pinecrest at 69% and McAuliffe at 67%

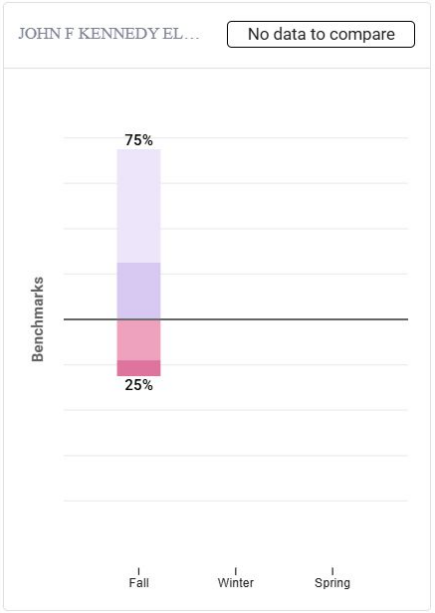
Hastings
Public Schools



Pinecrest



McAuliffe



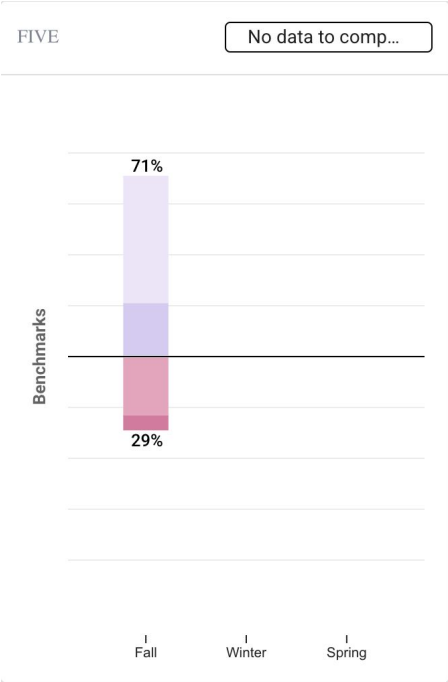
Kennedy

aMath measures broad math skills. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

5th Grade aMath, Fall 2026

71% of 5th graders met the Fall aMath benchmark

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Hastings Middle School aMath, Fall 2026

5th grade: 71% met, 29% below

6th grade: 69% met, 31% below

7th grade: 76% met, 24% below

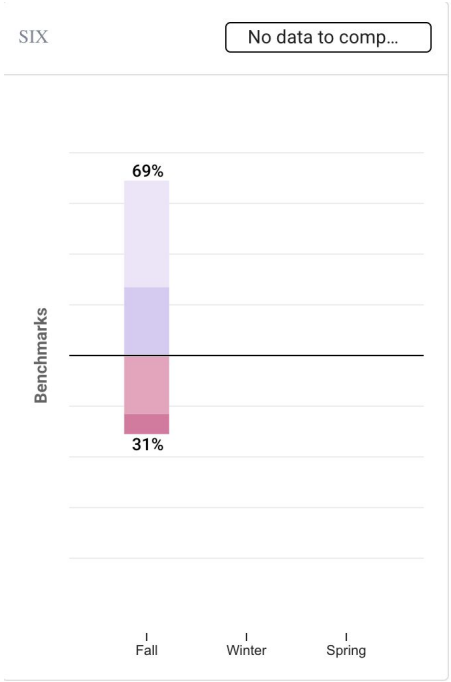
8th grade: 62% met, 38% below

aMath measures broad math skills. Bold line is the grade shown in the chart. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

6th Grade aMath, Fall 2026

69% of 6th graders met the Fall aMath benchmark

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Hastings Middle School aMath, Fall 2026

5th grade: 71% met, 29% below

6th grade: 69% met, 31% below

7th grade: 76% met, 24% below

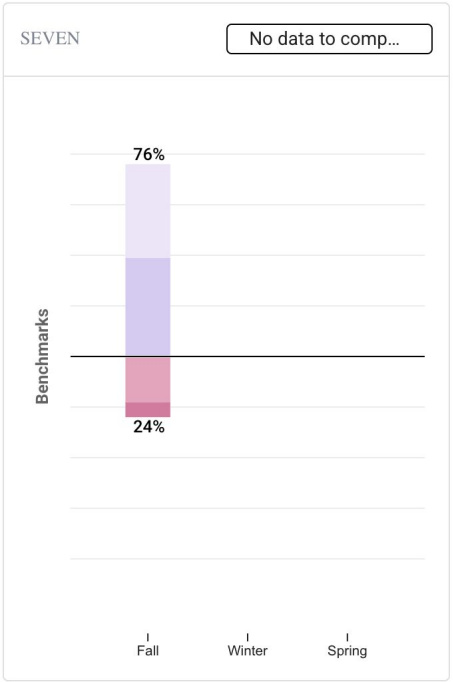
8th grade: 62% met, 38% below

aMath measures broad math skills. Bold line is the grade shown in the chart. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

7th Grade aMath, Fall 2026

76% met the benchmark, the highest of grades 5–8

Hastings
Public Schools



Hastings Middle School aMath, Fall 2026

5th grade: 71% met, 29% below

6th grade: 69% met, 31% below

7th grade: 76% met, 24% below

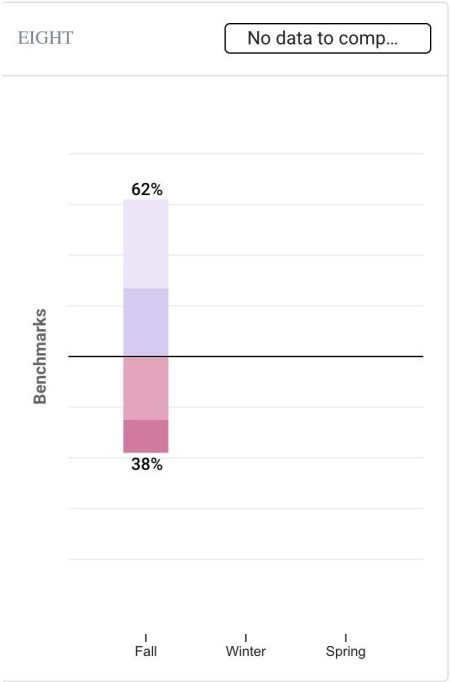
8th grade: 62% met, 38% below

aMath measures broad math skills. Bold line is the grade shown in the chart. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

8th Grade aMath, Fall 2026

62% met the benchmark, the lowest of grades 5–8; 38% are below it

Hastings
Public Schools



Hastings Middle School aMath, Fall 2026

5th grade: 71% met, 29% below

6th grade: 69% met, 31% below

7th grade: 76% met, 24% below

8th grade: 62% met, 38% below

aMath measures broad math skills. Bold line is the grade shown in the chart. Bars show the share of students at or above the Fall benchmark (above the line) and below it (below the line). Source: FastBridge Fall 2026 screening.

Discussion/Questions

Hastings
Public Schools

Staff Development 2025-26 Board Report

November 18, 2026

Prepared by:
Andrew Hodges, Director of Teaching & Learning

Students are the heart of all we do

Staff Development

Hastings
Public Schools

Guiding Principles

Hastings Public Schools cultivates a professional learning culture that ensures every educator is empowered, valued, and has the tools, knowledge, and is provided the support necessary for students to achieve academic success, receives equitable educational support, and has their social and emotional needs met.

Focus

Staff Development in Hastings Public Schools builds the capacity of educators through collaboration, data-informed and equity-focused professional learning that accelerates student growth and leads to student achievement, fosters staff retention, and supports safe, inclusive learning environments.

Staff Development Highlights

2025-26 school year

Hastings
Public Schools

128

Unique courses offered

Up from 68 unique offerings in 2024-25

379

Unique staff attended

Educators who took part in at least one session

10,746

CEUs earned

Continuing education units toward relicensure

The Year in Staff Development Days

2025-2026: Five district days, each tied to district priorities

Hastings
Public Schools

AUG 26–28

Workshop Week

Amplify Science, Catalyst, MTSS, PLC launch, curricular alignment

SEPT 29

Fall PD Day

Strengths, collaborative planning, curricular work

DEC 1

Winter PD Day

Language Access Plan, UFLI and Bridges small groups, AVID, IXL

JAN 26

Mid-Year PD Day

AI in Education, Signs of Suicide, DOK Design Lab, culturally responsive teaching

APR 24

Spring PD Day

Peer coach and mentor training, Native learners, fall planning

Progress

Targets: 80%+ satisfaction and 70%+ classroom implementation

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Every teacher, aligned PD

By October, every K-12 teacher had two or more sessions tied to instructional priorities, with 80%+ satisfaction.

Learning reached classrooms

Over 70% of HHS staff were observed using AVID strategies from professional development.

Strong finish

81% of all spring survey responses rated sessions with high satisfaction.

Room to grow

Satisfaction started at 67% after the September PD day, then reached 80%+ for every day after.

What Staff Told Us

Themes across this year's feedback surveys

Hastings
Public Schools

Positive

- Protected time to collaborate and plan with colleagues was the top-rated part of every day
- Practical sessions staff could use right away: EL family communication, UFLI, IXL, AI
- Choice in breakout sessions, including relicensure options

Growth

- One clear schedule, shared early, with fewer moves between buildings
- More role-specific learning for specialists, SPED, early childhood and grades 3–4
- Refresh repeated topics such as Strengths

Staff Feedback Driving Change

How the Staff Development Committee closed the loop

Hastings
Public Schools

Staff Development Committee

19 members, mostly licensed teachers and related service providers. Meets monthly to plan PD and review every survey; adding paraprofessionals

Reported Back to All Staff

On the April 24 PD day, the committee presented the year in review, the changes made from feedback, and a preview of 2026-27.

Changes From Feedback

- Fewer location changes in a day
- On-demand relicensure sessions
- Breakout sessions for more choice
- AI learning opportunities
- Processing time after each session

Feedback in Action

- Grades 3–4 teachers asked to continue phonics: a Functional Morphology trial on Jan 26 was the day's top-rated session
- Secondary staff asked for sessions on Native students: 40+ teachers signed up in April

Satisfaction after the first PD day: 67% (Sept) → 81% (Dec) → 80% (Jan) → 81% (Apr) · **Input survey:** 95 → 152 responses

Looking Ahead to 2026-27

From one-day sessions to learning that continues in classrooms

Hastings
Public Schools

Workshop Week, Redesigned

The committee is piloting a new structure that spreads 14 hours of PD across three days, in response to Workshop Week feedback.

New PD System

Staff register for their own sessions, track CEUs in one place, get reminders, and use an on-demand session library.

IMPACT and PLCs

The redesigned TD&E plan keeps the 5D+ rubric and focuses on six core commitments (IMPACT); PLC Leads received PLC Lead training.

Learning From Each Other

IMPACT Visits and instructional rounds at every level; instructional coaches planned this year for 2027-28.

Staff Development Budget

2025-26 actuals compared with 2024-25

Hastings
Public Schools

Category	2024-25	2025-26	Change
Curriculum PD / Consultants / Subs	$67,494.83	$130,188.67	+$62,693.84
PD Outside Hastings	$38,569.56	$22,971.42	−$15,598.14
Salaries on PD Days	$395,568.81	$499,390.40	+$103,821.59
Vouchers / Committees / TDE / CPI	$46,919.27	$38,247.58	−$8,671.69
Curriculum Writing	$25,392.74	$30,514.52	+$5,121.78
Software / Licenses*	$35,452.02	$12,812.36	−$22,639.66
General Supplies	$1,007.49	$3,534.74	+$2,527.25
Dues / Fees	$400.00	$400.00	$0.00
Total	$610,804.72	$738,059.69	+$127,254.97

**This amount does not include the use of rollover funds to pay for the new Professional Learning and Perform platforms for staff development.*

Discussion/Questions

Building Construction Fund Projects as of 10/31/2026

	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	10,396	(86,230)	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
High School TuckPoint (split from HS Deferred Maintenance)	237,075	236,791	236,791	-	284	0	Complete
Door & Glass Improvements (Middle School split w/LTFM)	432,738	380,393	380,393	33,445		18,901	Complete
Grounds/Site Improvements (split w/Capital)	500,000	464,605	464,605	35,265	222	(92)	Complete

Safety & Security Improvements	576,468	424,152	424,152	70,553	17,193	64,571	Complete
Radio Replacement	100,000	-	-	-	100,170	(170)	Complete
Middle School Pod Redesign	235,000	57,045	57,045	-	158,455	19,499	Complete
Interior Locks Allowance-Door Hardware Upgrades	420,000	379,619	379,619	37,823	2,026	532	Complete
High School Deferred Maintenance (Storefront/Shower Valves)	264,386	227,515	227,515	36,172	242	457	Complete
Pinecrest Kitchen Roller Door Replacement	10,500				9,860	640	Complete
High School Exhaust Ventilation	77,000				75,696	1,304	Complete
Flexible Learning Furniture	600,000	-	-	-	600,000	-	Complete
Contingency	2,007,858	-	-	-	-	2,007,858	Contingency
Reallocations from/to projects	(9,960,222)	-	-	-	-	(9,960,222)	Reallocation
Interest Earnings		-	-	-	-	2,662,812	Interest Earnings
Subtotal	**49,225,804**	**42,980,994**	**42,976,994**	**3,313,628**	**5,385,804**	**212,191**	

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

	A	B	C	D	E	A-C-D-E	
High School Concessions	16,500				12,107	4,393	In Process
District Wide Security - Exterior Door Hardware	125,000				2,728	122,272	In Process
Subtotal	**141,500**	**-**	**-**	**-**	**14,836**	**126,664**	

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

Total	**49,367,304**	**42,980,994**	**42,976,994**	**3,313,628**	**5,400,640**	**338,855**	

K12 Preview for the 2027 Session

Tim Strom, Cristina Lindblad, Solveig Beckel

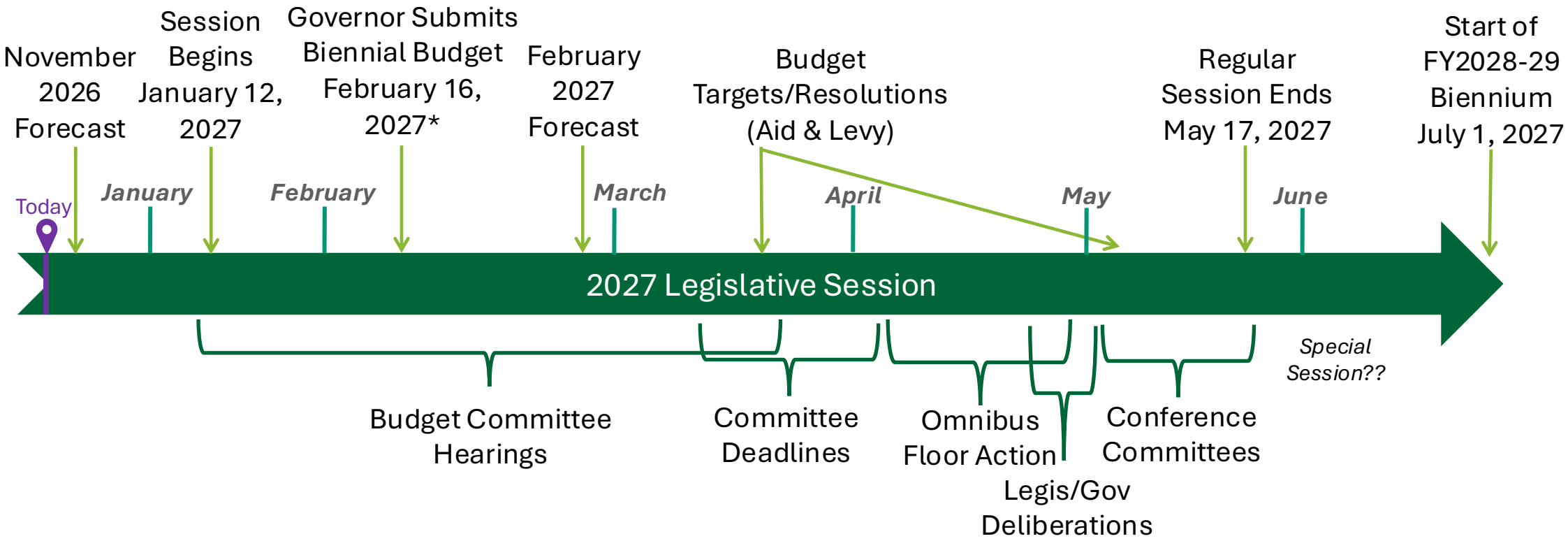
- Presentation to the AMSD Board of Directors, November 6, 2026

Overview of K12 Session

1. Budget Process and Timelines
2. Demographic Issues
3. Specific School Finance Issues
4. General K12 Issues
5. Other Budget Pressures



Budget Development Process



*If a new Governor is elected, the new Governor must submit the Biennial Budget Recommendations by the third Tuesday in February [M.S. § 16A.11]

Budget Process

November 2026

- Estimates revenues and expenditures for the FY 2028-29, and for FY 2030-31 (“the tails”)
- Basis for the initial formation of the Governor’s budget

February 2027

- Much better estimates of spending and revenue
- Basis for the Governor’s revised budget and is the starting point for legislative budget decisions

Budget Process: Deficits and Structural Deficits

- **Surpluses and deficits**. The FY 2028-29 budget begins with the fund balance and then compares the expected revenue, current law expenditures, and inflationary estimates. The 2026 end of session estimates suggested there would be a large fund balance to begin the FY 2028-29 biennium (which starts July 1, 2027).

- **Structural deficit**. In the state's parlance, a structural deficit measures whether expenditures are exceeding revenue for that period without including the state's reserved or unreserved fund balance.

Budget Process: School Data

Data timelines. Schools update and report their updated data to MDE during the fall. This data includes:

- enrollment and pupil unit estimates which form the basis for general education aid and most other program aids; and
- cost estimates for programs where the funding is based on expenditures–the largest of these programs is special education revenue.

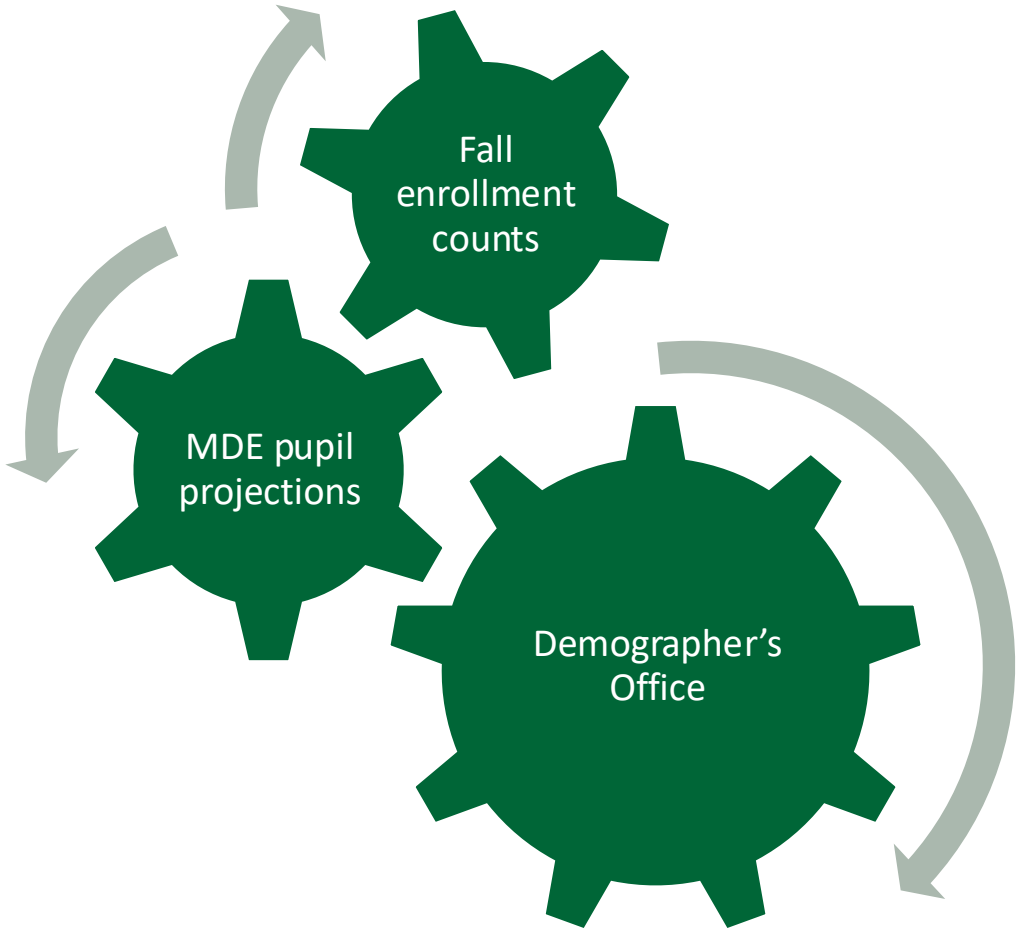
Legislative and executive branch staff use the same data. To ensure consistency across the legislature, the executive branch and legislative staff use the same locked-in data from the February Forecast.

Demographic Changes

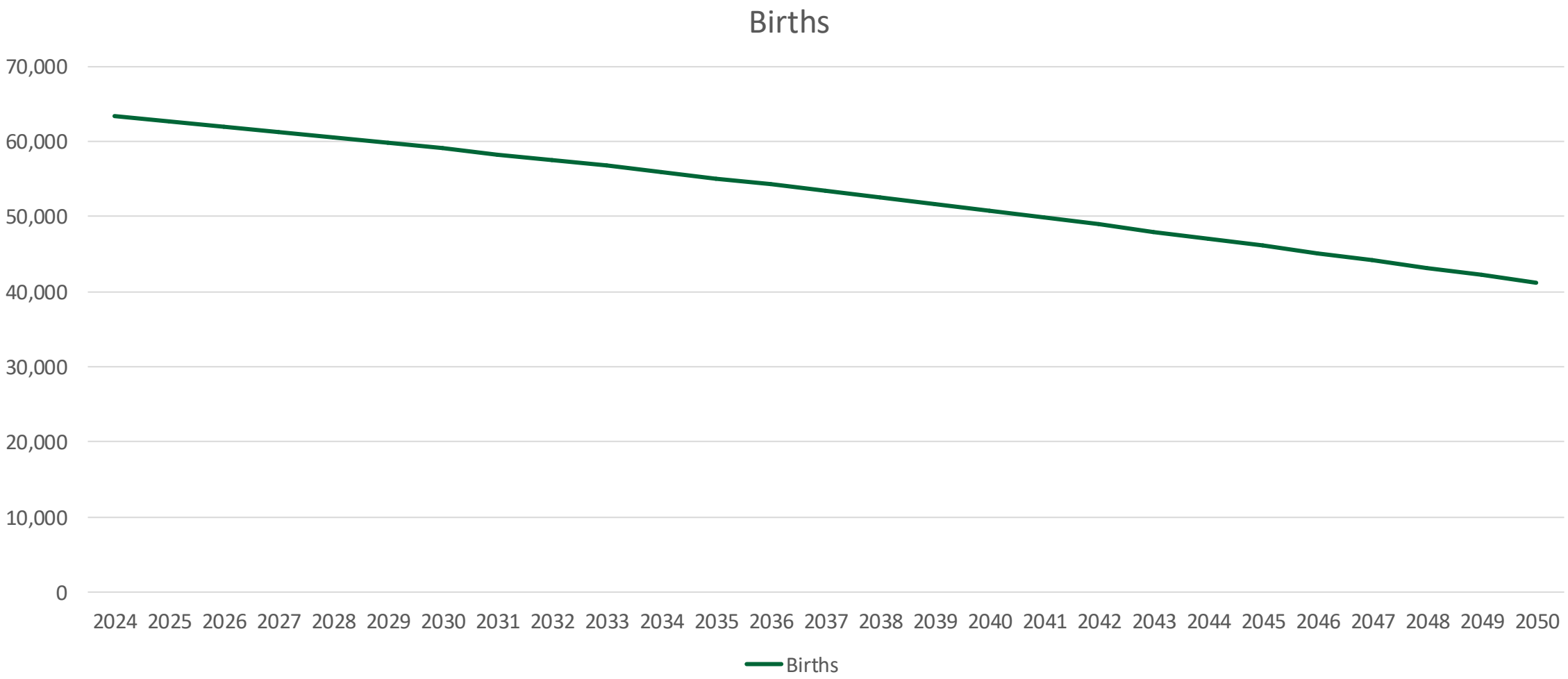
Demographer's office: long-range population, birth, and migration estimates.

MDE: Estimates based on district-reported pupil estimates.

Fall enrollment counts: Individual district counts as of October 1; statewide fall counts available in January 2027.



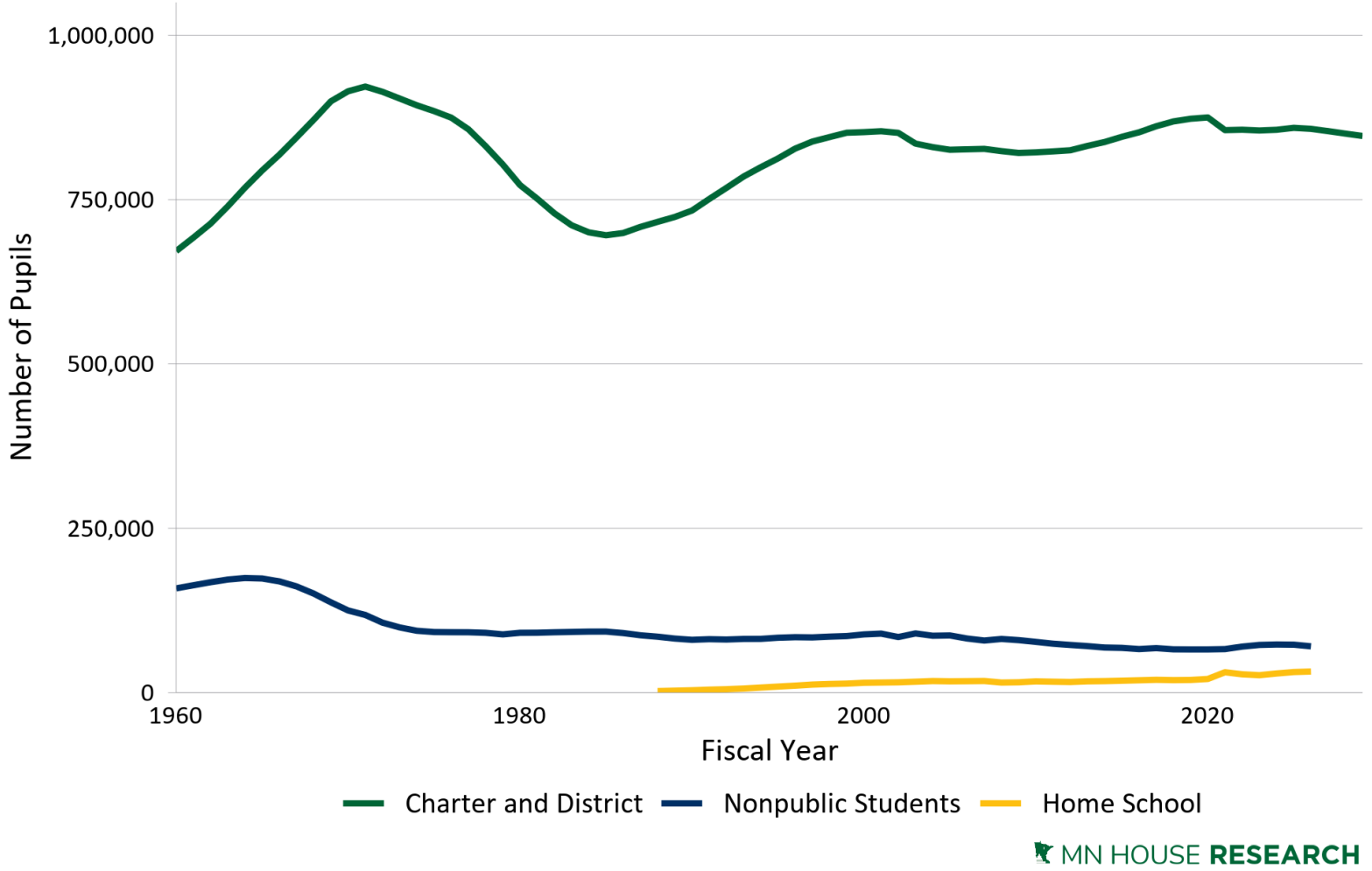
Minnesota Births Estimated to 2050
(Data from State Demographer's 2024 Report)



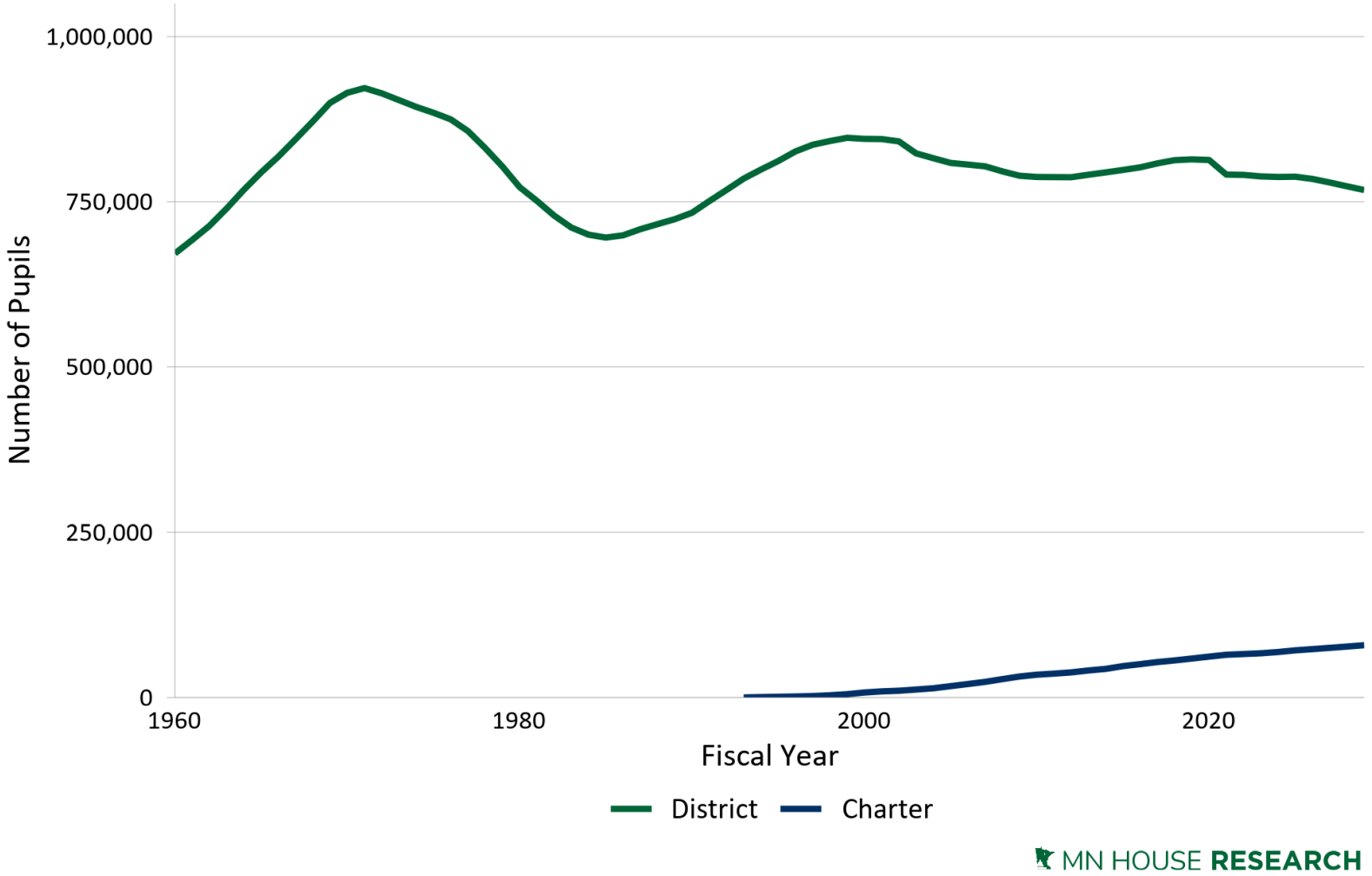
In-Migration and Out-Migration

???

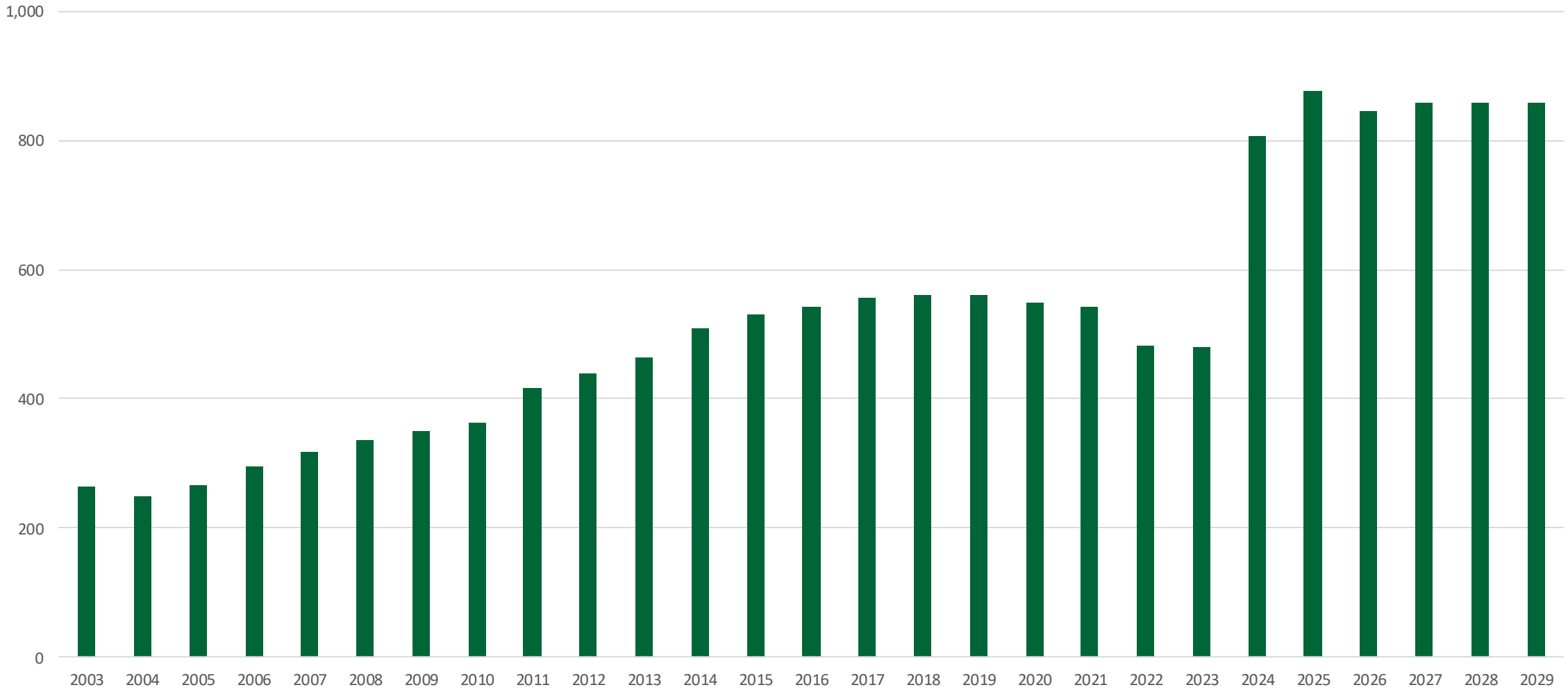
Enrollment Changes; Public and Nonpublic



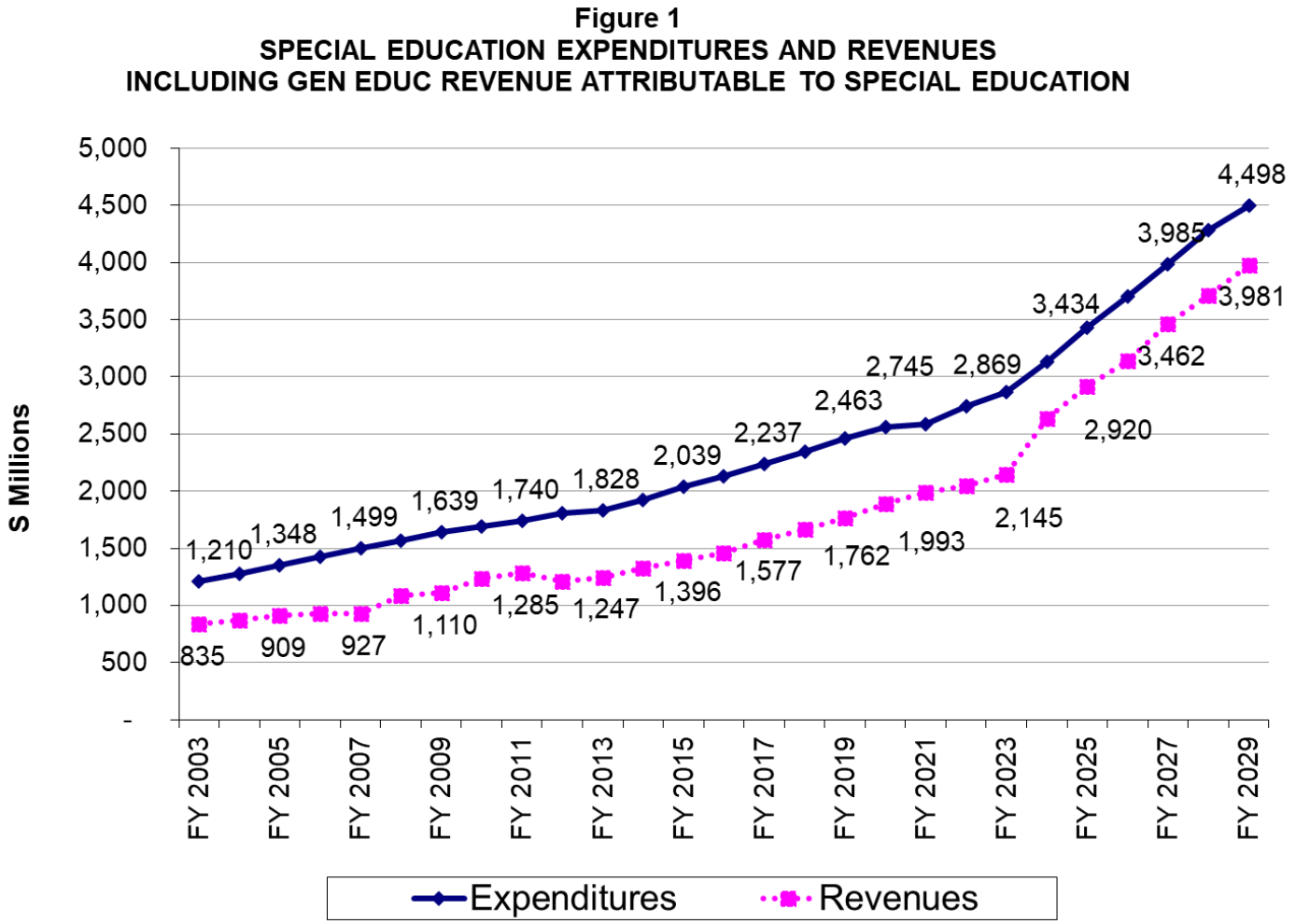
Enrollment Changes; District vs. Charter



Compensatory Revenue Change Over Time



Special Education Expenditures and Revenue
(Data from MDE Cross Subsidy Report)



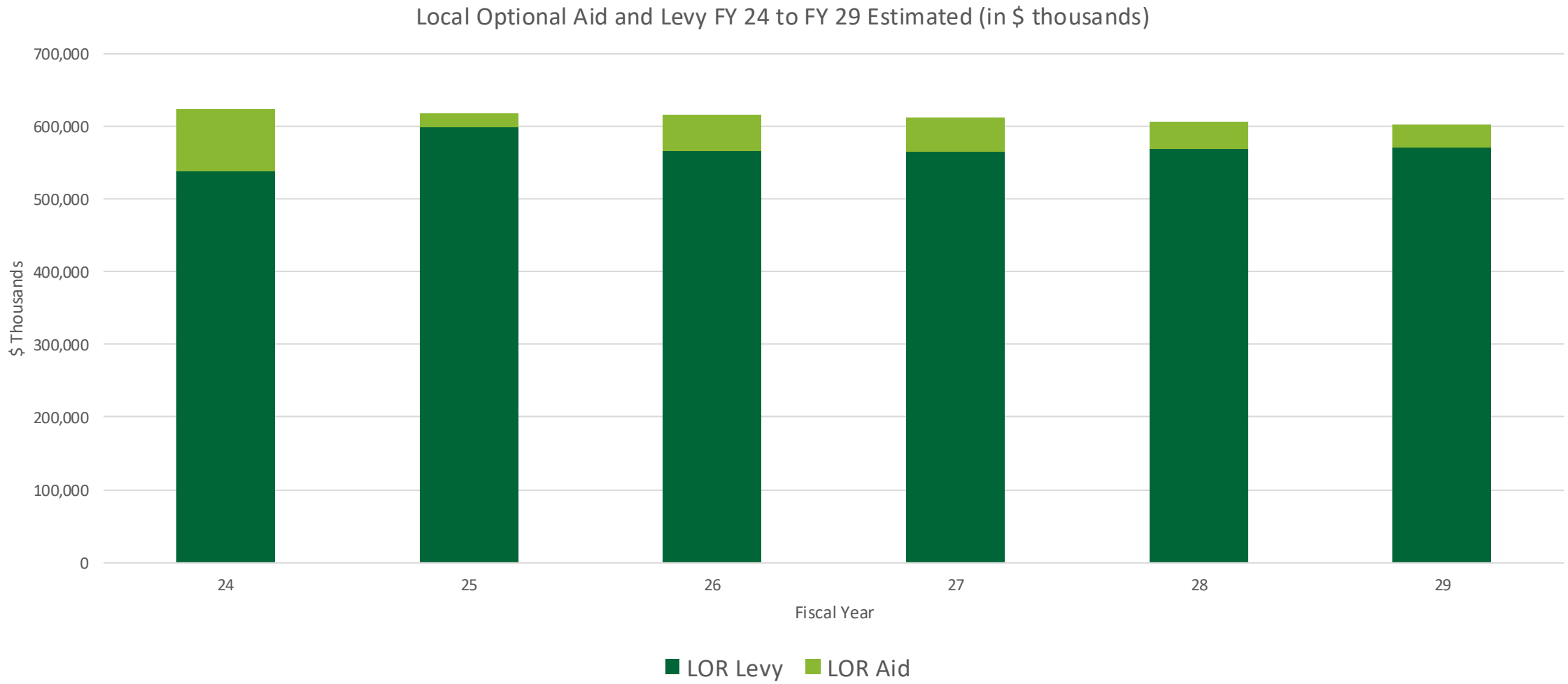
Local Optional Revenue

Local optional revenue is an equalized aid and levy, limited to $724 per pupil unit. The per pupil allowance is not indexed and has not changed in the last decade.

Local optional levy is equalized at two different levels for the two tiers of revenue. The first $300 per pupil unit (Tier 1) is equalized at $800,000 per pupil unit and the second tier of $424 per pupil unit equalized at $671,345 per pupil unit.

Local optional aid is decreasing each year as the equalizing factors are fixed and per pupil property values continue to increase for school districts. For fiscal year 2027, 224 school districts qualify for equalization aid in the first tier, and 136 districts qualify for aid in the second tiers.

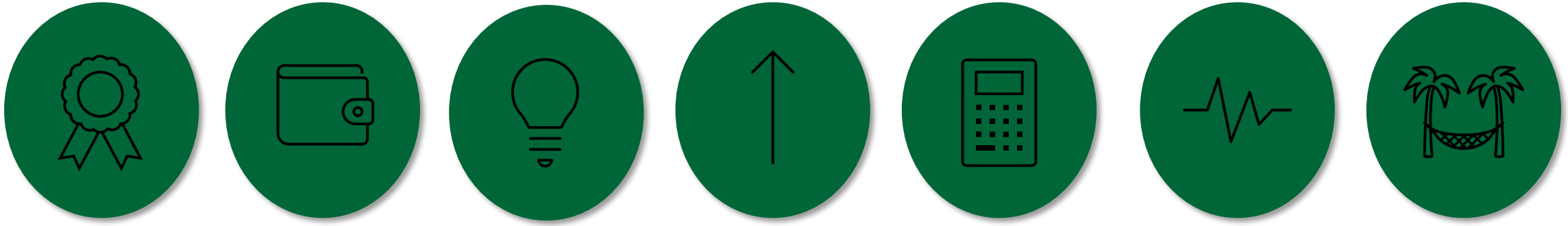
Local Optional Aid and Levy Over Time



Unemployment Aid for Schools FY 23 to FY 27

Fiscal Year	Summer Term	State Unemployment Aid Appropriation	Aid Payments to Schools	Feb 2026 Estimate of Remaining Balance
2024	2023	$135,000,000	$40,400,000	$94,600,000
2025	2024		$60,700,000	$33,900,000
2026	2025	$100,000,000	$69,900,000	$64,000,000
2027	2026		$70,000,000	-$6,000,000

Budget Issues



Blue Ribbon Commission

$125M per year

Unemployment Insurance

Compensatory Task Force

Inflationary Increase

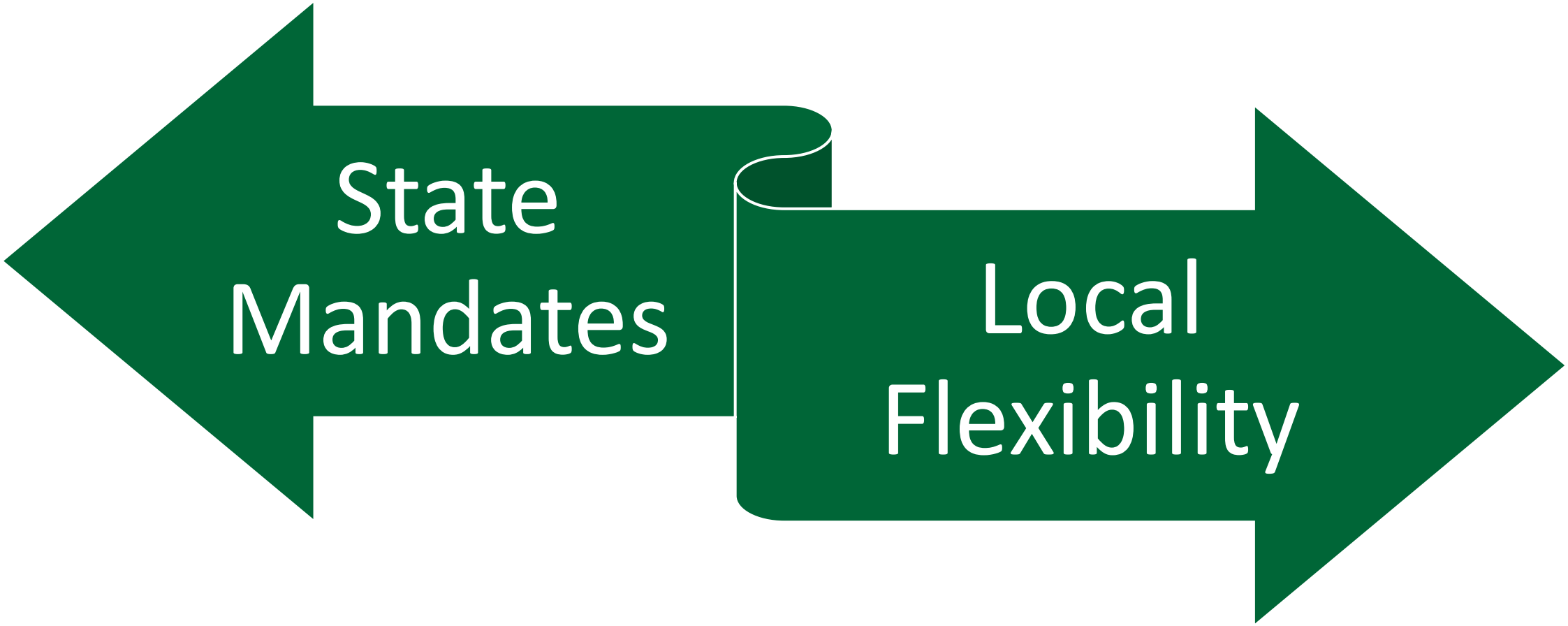
2% to 3%

Formulas not Linked to Inflation

Employee Health Insurance

Early Retirement Incentives

Who decides?



Potential Issues

Standards and Curriculum	The Read Act	Student Discipline
Consolidations and Closures	PSEO	Federal Changes
Open Enrollment, Charter School Enrollment	School Calendar	Mental Health

Other Budget Areas

Health & Human Services

- Increased caseloads
- Reduced federal funds
- Higher costs for elderly and disabled

Higher Education

- State Grant Program
- North Star Promise

Taxes

- Property taxes
- Other local government aid

Questions?



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FINANCE COMMITTEE
October 22, 2026 MINUTES

Purpose Statement: *The mission of the ISD 200 Finance and Facilities Committees is to provide strategic guidance on budgetary, financial, and substantial facilities investment activities. These efforts prioritize sustainability, transparency, and equity, serving the School Board and the broader community.*

The committee is committed to fostering financial sustainability, ensuring transparency in decision-making, and supporting equity in resource allocation. It aims to enhance public confidence by effectively managing, maintaining, and improving district facilities, while educating stakeholders about facility usage, condition, and future outlook.

Committee Members Present: Mark Zuzek (Chair), Melissa Millner, Dr. Kristine Wehrkamp Herman, Jen Seubert, and LynDee Humble

1. Financial Results 2025-2026
    a. Reviewed at Nov. 4 work session
    b. Approved at November regular board meeting
    c. The district ended FY26 in a stronger financial position than anticipated (+1.03M)
    d. Audit results reflect the district's continued commitment to sound financial management, internal controls, and accountability.
    e. Consideration of assigned fund balance allocation for Instructional Coaches ($900,000), and Pathways Programming ($200,000). This proposal is aligned with the strategic plan.

2. Enrollment Report - as of October 1, 2026
    a. Reviewed at the Nov. 4 work session
    b. Enrollment is down by 102 students
    c. Categorical populations are to be reviewed on bar graphs
    d. Capture rate for 2025-2026 was 89.8%

3. Updated Enrollment Projection
    a. Reviewed at the Nov. 4 work session
    b. The board as a whole will review the enrollment projection spreadsheet
    c. Questions are encouraged!
    d. At the finance committee meeting, we went into a very deep dive into the data.

4. November 4th Work Session Update
    a. review Financial Results
    b. review Enrollment Report - as of October 1, 2026
    c. review Updated Enrollment Projection

5. Next Meeting Date and Time
    a. November 24, 12:00 noon
    b. Proposed Agenda: Review revised budget prior to Dec. 16th Board Meeting

BRIDGE TO SUCCESS

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

ISD 200 Facilities Committee Mission Statement:

Purpose Statement: The FACILITIES COMMITTEE provides strategic guidance on substantial facilities investment activities, and facilities utilization in general. These efforts prioritize sustainability, transparency, and equity, serving the school board and the broader community. The committee is committed to fostering financial sustainability, ensuring transparency in decision-making, and supporting equity in resource allocation. It aims to enhance public confidence by effectively managing, maintaining, and improving district facilities, while educating stakeholders about facility usage, condition, and future outlook.

ISD 200 Finance and Facilities Committee Meeting:
Facilities Committee meeting, November 5, 2026 @ 1:00 p.m. at the District Office, Conference Room A

Attendees:
Mark Zuzek, Carrie Tate, Melissa Millner, Jen Seubert, Dr. Kristine Wehrkamp Herman, Geno Mazzali, and LynDee Humble
Guests from The Dakota County Historical Society: Mathew Carter

ISD 200 Finance Committee Meeting Summary:

1. The primary task for this meeting was to review a proposal from the Dakota County Historical Society. Wherein a request was made to locate two historical markers on school district property. One marker would be located in the Southeast corner of the parking lot at the Tilden Community Center. The second marker would be located at the McNamara Stadium parking lot near the facility garage.
    a. Concerns were voiced regarding the need for a contract between the Dakota County Historical Society and ISD 200.
    b. There was the concern that the district should not "own the messaging", and there was a desire voiced that the messaging would be factual and non-biased.
    c. The committee was provided with a twelve page document describing the project in detail. Mr. Carter answered questions from the committee.
    d. Further work with the Dakota County Historical Society will continue. We plan to meet again in the early weeks of 2027.

2. Director Geno Mazzali presented brief information regarding SitelogIQ. SitelogIQ can serve the needs of the district in the following ways: project planning, financial/facilities improvement planning, project management, architectural/design assistance.
    - "Garage Logic": Dry, Safe and Comfortable.
    - Their work is transparent, objective, and prioritized
    - "Big Rocks": large projects that are expensive, and can shut down a school if they fail
    - Software is called "mysiteIQ" which is dynamic (web-based) and not static (binders)
    - The goal is to level out project planning and facility costs, and/or plan for bonding or other funding
    - Another goal is to use assigned funds for facilities to reserve unassigned funds for other uses
    - Metrics include: change orders, on-time, on budget, customer satisfaction, and work quality.
    - The facilities committee requests that a meeting be held to evaluate the district's LTFM plan.

Future Finance Committee Meetings:
DATE is TBD @ District Office, Conference Room A

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Native American Parent Advisory Council: Summary of November 5, 2026

District and School Board Updates

The council received several school board updates. The School Perceptions Survey was discussed, and election results are scheduled for certification on November 9, 2026. New board members Melissa Kinneman and Kendal Larson were recognized. Policy 505, regarding the distribution, posting, and display of materials on school district property, was placed on hold until December. Additional updates included ice arena rate approval, an update on the MSHSL amendment, and the passage of a constitutional amendment.

Andrew Hodges, Director of Teaching and Learning, invited input on topics committee members would like administrators and licensed staff to address during future presentations. Discussion centered on understanding what their work looks like, identifying challenges, exploring opportunities for partnership, increasing awareness of students' unique experiences and needs, and building meaningful relationships with Native American students and families.

Native American Student Achievement

A presentation titled *"Our Native American Students on the 2026 MCAs"* reviewed student achievement data and identified areas of concern. Approximately one in four Native American students met reading standards, while approximately one in five met math standards.

The achievement gap in math is smaller in grades 3–4 but widens significantly in grades 5–12. In reading, the opposite pattern appears, with a greater gap at the elementary level: 31 percentage points in grades 3–4 compared to 18 percentage points in grades 5–12. Additionally, 12 math scores and 19 reading scores were one proficiency level below meeting standards.

FastBridge results showed that 54% of Native American students in kindergarten and first grade are at some or high risk in early reading. In early math, three of eight Native American first graders are at some or high risk. Among Native American students in grades 2–8, two of three are at some or high risk in math.

During the group discussion, families reflected on whether the results aligned with what they see and hear from their children, what helps students feel connected and supported at school, and where the district should focus its efforts.

Suggestions included providing families access to the same learning resources students use at school, such as IXL; selecting curriculum that reflects students' lived experiences; and maintaining consistent use of adopted curriculum throughout its review cycle. Participants also encouraged the district to focus additional attention on students who are not making adequate progress and connect with districts where Native American students are outperforming district averages.

Another recommendation was to develop additional student support structures without pulling students from classes that may serve as important outlets, such as art, choir, and physical

education. Families also emphasized the importance of receiving regular updates on student progress, particularly when students participate in intervention services that require them to miss other classes.

Native American Education Liaison Updates

Cyan Peacock-Hale, Native American Education Liaison, shared updates on student programming, cultural learning, and community engagement. Native American flags are currently displayed at the middle school and Pinecrest, with plans for a potluck gathering to celebrate the flag installations.

Student connections continue through middle and high school programming, including opportunities for committee members to meet with student groups, high school students reading to elementary students, and middle school students participating in medicine bundle making. Additional efforts include expanding dreamcatcher education and increasing inclusion in students' Individualized Education Program (IEP) meetings.

The Native American Education program is also collaborating with Teaching and Learning to provide professional development opportunities. Upcoming activities include water drum teachings on November 12 and a presentation to high school students by the DEI Coordinator from DCTC. Quilts will also be ordered for this year's graduates.

A recap of moccasin making was shared, along with professional development efforts focused on language learning, sharing cultural knowledge with student groups, and providing non-biased observations to support special education case managers.

Temira Butler provided an update on the Alternative Learning Center (ALC) grant, which will support the development of a maple tree grove and native plant pollinator gardens. These projects will create outdoor learning opportunities and encourage collaboration with Native communities.

NAPAC and Tribal Education Updates

Professional development sessions were held October 27–28 at Treasure Island, featuring presentations on program leadership and evaluation, the Native Language Revitalization Grant, Indigenous Education for All (IEFA), and collaboration between American Indian Parent Advisory Councils (AIPACs) and district personnel.

Spring consultations are scheduled for April 26–29 at Prairie Island.

Upcoming Events

- **December 3, 2026 – Flag Hanging Potluck Celebration and NAPAC Meeting:** Hastings Middle School. Doors open at 5:30 p.m., with the meeting beginning at 6:00 p.m.
- **February 20–21, 2027 – Ribbon Shirt and Skirt Making:** Curriculum Center, 9:00 a.m.–3:00 p.m.
- **March 24–26, 2027 – Minnesota Indian Education Association (MIEA) Conference:** Mystic Lake Center, Prior Lake, Minnesota.
- **May 4, 2027 – Graduation Ceremony:** Hastings High School Commons.

Student School Board Committee

The school board believes that the views, insights, and suggestions of student representatives on the school board can be an advantage to the school board in its decision-making role. The Student School Board Committee will focus on identifying, interviewing, and recommending students to serve on the school board.

Student School Board Representative Committee Meeting Summary

November 4, 2026

1. Amplifying Student Voice Summit Summary

This year's Amplifying Student Voice Summit was more student-led than in previous years, providing opportunities for students from different schools to connect, share experiences, and learn from one another. Representatives came from programs at various stages of development, allowing everyone to exchange ideas and identify opportunities for improvement.

A key takeaway was the importance of building relationships and communication between student representatives and school board members. Students from districts with strong student voice programs often had frequent communication with board members, while others felt their participation was limited to providing reports without meaningful engagement.

These conversations highlighted some of the uncertainty surrounding student representative roles at ISD 200. Discussions with Vice-Chair Dressely and Director Zuzek helped clarify that students are encouraged to communicate and participate at the board table. The overall goal is to move beyond reporting and create more meaningful opportunities for students to engage in board activities.

2. Student Voice Strategy Implementation

The committee discussed ways to strengthen student participation and ensure student perspectives are incorporated into board discussions.

- Student representatives have developed tools to collect student feedback, including a Google Form that will be shared through Advisory Slides using a QR code.
- Students will be encouraged to raise their hands and look to the board chair to be recognized during meetings, following the same process as board members.
- The committee discussed ways to improve student participation during work sessions, including potentially staggering attendance and moving certain agenda items earlier.
- Monthly meetings will take place before work sessions with Superintendent Dr. Kristine Wehrkamp Herman, Principal Scott Doran, and Jessica Dressely to review upcoming topics, answer questions, and support students in their governance roles.

The first monthly meeting was held November 2 and went well. Student representatives are preparing a two-question survey for high school students, with results scheduled for discussion at the next meeting on December 1, 2026.

3. Student Activity Reports

Student activity reports received limited discussion at the summit. The broader conversation focused on moving beyond traditional reports as the primary form of student participation and creating more opportunities for meaningful engagement.

4. Improvements in Committee Practices

The committee identified several opportunities to strengthen student representative practices:

- Improve onboarding to explicitly address student participation and engagement.
- Update the student representative handbook to clarify roles and responsibilities.
- Help students understand how their perspectives can be incorporated earlier in district discussions.
- Create opportunities for student-driven agenda items, using an agenda placeholder to ensure topics are considered and either added to the agenda or directed to the appropriate district representative.

5. Action Steps

- **Finalize the Google Form:** Connect with counselors and add the form to Advisory Slides as soon as possible.
- **Launch The Bridge:** Develop the first episode to help students understand upcoming board topics, including budget and financial decisions, student input and outcomes, student representative roles, school board responsibilities, governance, and board-administrator collaboration.
- **Develop a student meeting graphic organizer:** Provide guidance on participating in meetings, asking questions, being recognized, addressing board members, and understanding member roles.
- **Develop a board member graphic organizer:** Provide visual guidance on encouraging and facilitating student representative participation.
- **Prepare blue folders for student representatives:** Include helpful resources, expectations, and information about board member roles and responsibilities.

Overall Direction

The committee's discussion centered on strengthening student voice by moving beyond student reports toward meaningful participation in school board governance. The summit reinforced that students want to contribute and improve their schools, but need clear expectations, supportive relationships, and consistent opportunities to participate. The committee will continue developing the tools, communication practices, and meeting structures necessary to make student voice an integral part of district governance.

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Smart Choices Meeting

Wednesday, October 21, 2026
virtual meeting via Google Meets

Attendees: Anna Kuczwarskyj - Dakota County School Wellness Consultant, Kassy Podvin - Dakota County Health Promotion Specialist, Mary Ellen Fox - Health Services Supervisor, co-chair, Brittney Hirschauer - Director of Food & Nutrition Service, co-chair, Michaela Burr - Pinecrest School Social Worker, Melissa Millner - School Board Member

Smart Choices Meeting Summary

1. Welcome

2. Presentation given to school board on August 24, 2026 - Brittany

3. SHIP Grant
    a. HMS SHIP Grant - acoustic panels in Cafeteria → installed on ceiling
        i. Ryan Wynn will send info by Nov 13 to Kassy
            1. MS can reapply for this grant again for more panels (manufacturer changed their opinion on how many are needed to decrease the decibel level).
            2. What support is needed?
            3. Is the staff invested in these?
            4. Future plans? Facilities may need to re-distribute panels.
            5. Measure decibel levels now and later?

4. Updates from Dakota County (Kassy)
    a. Stay the same as last year
    b. Present to the administration so they know what can be done.
    c. Contract with Homeland Health (vaccine clinics) is ending after Dec.
        i. Dakota County onsite clinics will still be available
    d. Vaping and chemical health programs for students are still offered
    e. SHIP- Anna is still the contact person
        i. Work Site
            1. 2027 application will open
                a. Breakroom- second one done
                b. Lactation room
                    i. Pinecrest

    f. Ready Set Smile is looking for new school partners
        i. Dental care for students - is Hastings interested?
            1. For primarily elementary and middle school age students who don't have a primary dental care provider.
            2. They would come in 2 times per year

5. Wellness Policy Community of Practice (MDE Cohort meetings) - Brittany

6. Goals and plans for this school year
    a. Recruit a broader base of members - parents/administrators/students
    b. Health curriculum all grades/5th grade
    c. Open meetings to the public - make sure to get dates to LynDee

d. Cannabis and mental health literacy curriculum- Dakota County - 2 new statutes
    i. Andrew Hodges?
e. Flavor Ban for Vapes? Hastings community issue- city of Hastings may contact committee - specifically Kassy as she also works with District 197 on this.

This is the guidance re the MH curriculum:
https://education.mn.gov/mdeprod/idcplg?IdcService=GET_FILE&dDocName=PROD097606&RevisionSelectionMethod=latestReleased&Rendition=primary

	Smart Choices Committee 2026-2027			
attendance	**Smart Choices Committee**	**Building and Role**	**Phone**	**Email**
	Vacancy	McAuliffe Elementary		
x	Brittney Hirschauer	Director of Food & Nutrition Service, co-chair	651-480-7126	bhirschauer@isd200.org
x	Mary Ellen Fox	Health Services Supervisor, Tilden, co-chair	651-480-7353	mfox@isd200.org
	Vacancy	HMS		
x	Michaela Burr	School Social Worker, Pinecrest	651-480-7280 (ask for her to be radioed)	mburr@isd200.org
	Sara Stenger	School Social Worker, HHS	651-480-7506	sstenger@isd200.org
	Vacancy	Kennedy		
x	Anna Kuczwar…	Dakota County School Wellness Consultant	763-287-0750	AnnaKuczwarskyj@healthsource-solutions.com
x	Kassy Podvin	Health Promotion Specialist, Dakota County	651-554-6134	Kassy.Podvin@co.dakota.mn.us
x	Melissa Millner	School Board Member		mmillner@isd200.org

Future Smart Choices Committee Meetings:

December 9, 2026 3:30 - 4:30 pm Virtual Meeting via Google Meets
February 17, 2026 3:30 - 4:30 pm Virtual Meeting via Google Meets
April 21, 2026 3:30 - 4:30 Virtual Meeting via Google Meets

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BRIDGE TO SUCCESS

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.

Next Policy Committee Meetings
December 3, 2026 at 12:00pm

10.22.2026 & 11.05.2026 Policy Committee Summary

Review Cycle Tracker

Ongoing Policy Discussions

505 Distribution,Posting, and Display of Materials on School District Property

- Committee discussion: Review feedback from legal, after a lengthy discussion, the committee is taking time to consider feedback and this policy is on pause.
  - Committee Recommendation: This policy will remain on pause.

1st Readings

206.1FRM Public Participation at School Board Meetings- Procedure & Request Form

- Committee Discussion: Page 2 of this form added a line for phone number and email address.
  - Committee Recommendation: ***1st Reading/Consent***

208 Development, Adoption, and Implementation of Policies

- Committee Discussion:
- Section II: replaced general statement of policy with "*Written policies are essential to ensure the school district fulfills its mission and operates effectively, efficiently, and consistently. The school board shall maintain, review, and update policies as needed to clearly communicate its intent and guide administrative actions.*"
- Section III(A)(B)(C): Added *"Policy*"
- Section IV (C) : Added *"Policy development may be initiated by school board members, the superintendent, district employees, students, parents, and/or community members. Proposed policy requests should be submitted via email to the policy committee chair and administrative assistant to the superintendent, and will be placed on the policy committee's agenda for consideration."*
- Section V(D): Replace: *"at one meeting*" with "*in a single meeting*"
- Section V(E): Replaced "*sunset*" with *"remove"*
- Section VI: Replaced *"guidelines and directives"* with *"procedures"*
- Section VI (C)(D): Updated to reflect current practice and to match the handbook
- Updated Legal and Cross References
  - Committee Recommendation: ***1st Reading***

208.1PR Development, Review, and Adoption of Policies, Procedures, and Forms

- Committee Discussion: combine 208.1 and 208.2 into a single procedure that is aligned with the language is Policy 208 and the Handbook. This procedure replaces the current 208.1PR & 208.2PR.
  - Committee Recommendation: ***1st Reading/Consent***

215 Addressing School Board Member Violations

- Committee Discussion: This entire policy was updated to define that a board member may be removed in accordance with MN Statutes section 123B.09 and as advised by the district's legal counsel.
  - Committee Recommendation: ***1st Reading***

524 Internet and Technology Acceptable Use and Safety Policy

- Committee Discussion: These updates were made in collaboration with the Director of Technology to address the rapidly changing uses of AI, this policy has been added as an Annual Review Policy in order to keep it current and relevant.
- Section III(A): added definition for *""Artificial Intelligence (AI)" means the capability of a computer program or machine to imitate human cognitive functions, such as learning, reasoning, problem-solving, perception, and decision-making."*
- Section VI(A)(12): Added "*District staff and students shall utilize only Artificial Intelligence (AI) technologies, software, platforms, and application extensions that have received prior written authorization and technical review from the Superintendent or designated District Technology Administrator. The use of unapproved or third-party AI tools for instructional, administrative, or operational purposes is strictly prohibited.*"
- Section VI(A)(13): Added "In compliance with state and federal student privacy laws (including FERPA), no personally identifiable information or confidential student data, including, but not limited to, student names, identification numbers, academic records, contact details, biometric data, or written work containing identifying details shall be input, uploaded, transmitted, or stored in any AI platform or digital system.
  - Committee Recommendation: ***1st Reading***

<u>2nd Readings</u>

No changes

<u>3rd Reading/ Individual Action</u>

806* Crisis Management

- Committee Discussion: The only new revision is the Addition of section IV Cyber Attack Response
  - Committee Recommendation: ***3rd Reading/ Individual Action***

<u>November 18, 2026 Board Meeting</u>

1st Reading:

208 Development, Adoption, and Implementation of Policies
215 Addressing School Board Member Violations
524 Internet and Technology Acceptable Use and Safety Policy

2nd Readings

210 Conflict of Interest - School Board Members
211 Criminal or Civil Action Against School District, School Board Member, Employee, or Student
212 School Board Member Development
214 School Board Members Expense Reimbursement
501 School Weapons Policy

3rd Reading/Individual Action

- 806* Crisis Management

Consent Agenda

1st Reading/Consent

- 206.1FRM Public Participation at School Board Meetings- Procedure & Request Form
- 208.1PR Development, Review, and Adoption of Policies, Procedures, and Forms

3rd Reading/Consent Agenda

- 506 Student Discipline

208 DEVELOPMENT, ADOPTION, AND IMPLEMENTATION OF POLICIES

I. PURPOSE

The purpose of this policy is to emphasize the importance of the policy-making role of the school board and provide the means for it to continue to be an ongoing effort.

II. GENERAL STATEMENT OF POLICY

~~Formal guidelines are necessary to ensure the school community that the school system responds to its mission and operates in an effective, efficient, and consistent manner. A set of written policy statements shall be maintained and modified as needed. Policies should define the desire and intent of the school board and should be in a form that is sufficiently explicit to guide administrative action.~~Written policies are essential to ensure the school district fulfills its mission and operates effectively, efficiently, and consistently. The school board shall maintain, review, and update policies as needed to clearly communicate its intent and guide administrative actions.

III. DEFINITIONS

A. "Policy Adopted" is the date when the policy was last adopted by the school board;

B. "Policy Reviewed" is the date when the policy was last fully reviewed by the policy committee; and

C. "Policy Revised" is the date when the policy was last modified with minor changes that do not affect the substance of the policy or because of legal changes in which the board has no control. Revisions may be adopted in a single meeting at the discretion of the board.

IV. DEVELOPMENT OF POLICY

A. The school board has jurisdiction to legislate policy with the force and effect of law for the school district. School district policy provides the school board's general direction for the school district while delegating implementation to the administration.

B. The school district's policies provide guidelines and goals to the school community. The policies shall be the basis for the guidelines and directives created by the administration. The school board shall determine the effectiveness of the policies by evaluating periodic reports from the administration.

C. Policy development may be initiated by school board members, the superintendent, district employees, students, parents, and/or community members. Proposed policy requests should be submitted via email to the policy committee chair and administrative assistant to the

superintendent, and will be placed on the policy committee's agenda for consideration.

~~Policies may be proposed by a school board member, employee, student or resident of the school district. Proposed policies or ideas shall be submitted to the superintendent for review prior to possible placement on the school board agenda.~~

V. ADOPTION AND REVIEW OF POLICY

A. The school board shall give notice of recommended policy changes or proposals of new policies by placing the policy for "1st, and 2nd, reading" on the agenda of two school board meetings. The proposals shall be distributed and public comment will be allowed during the public comments section of a board meeting. The board may vote after the second policy reading, but will follow a general practice of voting at a subsequent meeting.

B. The final action taken to adopt the proposed policy shall be approved by a simple majority vote of the school board. The proposed policy for final action will be included in the *Consent Agenda* portion of the *Action Items* on the meeting agenda. The policy will be effective immediately unless a later date is stated in the motion.

C. In an emergency, a new or modified policy may be adopted by a majority vote of a quorum of the school board in a single meeting. A statement regarding the emergency and the need for immediate adoption of the policy shall be included in the minutes. The emergency policy shall expire within one year following the emergency action unless the policy adoption procedure stated above is followed and the policy is reaffirmed. The school board shall have discretion to determine what constitutes an emergency.

D. If a policy is modified with minor changes that do not affect the substance of the policy or because of a legal change over which the school board has no control, the modified policy may be approved in a single meeting ~~at one meeting~~ at the discretion of the school board.

E. In order to remove~~sunset~~ a policy, the policy committee must introduce the recommendation to remove the policy from the policy manual during a regular board meeting. At the next regular board meeting the policy will be included in the consent agenda for removal approval.

VI. IMPLEMENTATION OF POLICY

A. The superintendent shall be responsible for implementing school board policies, other than the policies that cover how the school board will operate (200 series). The superintendent shall develop administrative ~~guidelines and directives~~ procedures to provide greater specificity and consistency in the process of implementation. These procedures ~~guidelines~~

~~and directives~~, including employee and student handbooks, shall be subject to annual review by the school board.

B. All school board policies will be posted on the official district website. Each school board member shall have access to this policy manual. A copy shall be placed in the office of each school's attendance center. A physical copy of the policy manual will be maintained at the District Office and made available for reference purposes to other interested persons.

C. The policy committee, ~~committeeThe~~ the superintendent, administrative assistant to the superintendent ~~employees designated by the superintendent~~, and individual school board members shall be responsible for keeping policies current.

D. The policy committee~~school board~~ shall utilize the~~a~~ three year policy review cycle, ensuring that each policy undergoes a full review once every three years. In addition, the following policies legally must be reviewed annually: 506 Student Discipline; 722 Public Data Requests; and 806 Crisis Management Policy. Additional policies may be reviewed annually at the board's discretion and in accordance with 208.1PR.

E. When no school board policy exists to provide guidance on a matter, the superintendent is authorized to act appropriately under the circumstances keeping in mind the mission, educational philosophy, and financial condition of the school district. Under such circumstances, the superintendent shall advise the school board of the need for a policy and present a recommended policy to the school board for approval.

Legal References: *Minn. Stat. §~~Minnesota Statute~~ 123B.02, Subd. 1 (General Powers of Independent School Districts)*
Minn. Stat. §~~Minnesota Statute~~ 123B.09, Subd. 1 (Boards of Independent School Districts)

Cross References: *ISD 200 Policy 201, Legal Status of the School Board*
ISD 200 Procedure 208.1PR
ISD 200 Procedure 208.2PR

Policy Reviewed: *11.05.2026~~10.23.2023~~*
Policy Adopted: *03.26.2025*
Policy Revised: *01.13.2025*

215 ADDRESSING SCHOOL BOARD MEMBER VIOLATIONS

I. PURPOSE

~~The school board and each of its members are committed to faithful compliance with the provisions of law. The school board recognizes that alleged willful and/or continuing violations of law must be addressed~~.

The purpose of this policy is to establish expectations for school board member accountability and provide a fair, consistent, and legally compliant process for considering the removal of a school board member or officer for proper cause, as authorized by Minnesota law.

II. GENERAL STATEMENT

~~In accordance with Minnesota Statute 123B.09 subd. 9, the board may remove, for proper cause, any member or officer of the board and fill the vacancy; but such removal must be by a concurrent vote of at least four members, at a meeting of whose time, place, and object the charged member has been duly notified, with the reasons for such proposed removal and after an opportunity to be heard in defense against the removal.~~

The school board recognizes that its members are elected by the community and entrusted with the responsibility to govern the school district in accordance with applicable laws and board policies.

The board is committed to upholding the integrity of public office while respecting the rights and responsibilities of each elected member. Removal from office is a serious action that shall be considered only when supported by proper cause and conducted in accordance with Minnesota Statute section~~s~~ 123B.09, subdivision 9.

III. GROUNDS FOR REMOVAL

The school board may consider the removal of a member or officer when credible information indicates conduct that may constitute proper cause under Minnesota law.

Allegations involving willful or continuing violations of applicable law, misconduct in office, or failure to fulfill legally required duties may warrant consideration, provided the conduct meets the applicable legal standard for removal.

Any determination of proper cause shall be based on the specific facts, applicable law, and advice of legal counsel.

IV. BOARD ACTION AND VOTE

The removal of a school board member or officer shall be determined by formal action of the school board at a duly convened meeting. Following notice to the affected member, an

opportunity to be heard in defense against the proposed removal, and consideration of the circumstances, a motion to remove the member or officer may be brought before the board.

In accordance with Minnesota Statute section ~~§~~ 123B.09, subdivision 9, removal shall require the concurrent affirmative vote of at least four members of the school board. If the motion does not receive the required number of affirmative votes, the member or officer shall not be removed.

Legal References: *Minn. Stat. §~~MN~~ 123B.09; Subd. 9 (Removing Board Members)*

Policy Reviewed: *11.05.2026 ~~01.19.2024~~*
Policy Adopted: *01.24.2024*
Policy Revised: *12.08.2021*

524 INTERNET AND TECHNOLOGY ACCEPTABLE USE AND SAFETY POLICY

I. PURPOSE

The purpose of this policy is to set forth guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications, both on and off campus.

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. "Artificial Intelligence (AI)" means the capability of a computer program or machine to imitate human cognitive functions, such as learning, reasoning, problem-solving, perception, and decision-making.

B. "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)

C. "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.

D. "Identifiable individual" means a person that is identifiable:

1. From the image itself, by the person depicted in the image, or by another person; or

2. From personal information displayed in connection with the image.

E. "Intimate part" has the meaning given in Minnesota Statutes, section 609.341, subd. 5.

F. "Nudify" or "nudified" means the process by which:

1. An image or video is altered or generated to depict an intimate part not depicted in an original unaltered image or video of an identifiable individual; and

2. The altered or generated image or video is so realistic that a reasonable person would believe that the intimate part belongs to the identifiable individual.

G. "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.

H. "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.

I. "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, networks such as "Facebook," "X ," "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.

11. Users will not access, download, or use any school district website, application, software, program, or other service to:

    a) Nudify an image or video; or

    b) Nudify an image or video on behalf of another user.

12. District staff and students shall utilize only Artificial Intelligence (AI) technologies, software, platforms, and application extensions that have received prior written

authorization and technical review from the Superintendent or designated District Technology Administrator. The use of unapproved or third-party AI tools for instructional, administrative, or operational purposes is strictly prohibited.

13. In compliance with state and federal student privacy laws (including FERPA), no personally identifiable information or confidential student data, including, but not limited to, student names, identification numbers, academic records, contact details, biometric data, or written work containing identifying details shall be input, uploaded, transmitted, or stored in any AI platform or digital system.

14. ~~Users will only use District approved AI tools. No student identifiable data shall be uploaded to any AI tool.~~ ~~not use AI tools/technologies with any student or other protected data that have not been approved by the school district for their use.~~

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. 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 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. 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 school district's acceptable use policy is available for parental review.

XI. INTERNET USE AGREEMENT

A. The proper use of the Internet, and the educational value to be gained from that 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. Documentation is maintained digitally.

XII. 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, 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.

XIII. 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, 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.

XIV. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS

A. 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 provider 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).

XVII. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL & 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 develop appropriate user notification forms, guidelines, and procedures necessary to implement 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.

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)
Minn. Stat. § 325E.91 (Prohibition on Nudification Technology)
Minn. Stat. § 609.341, Subd. 5 (Definitions)
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)
34 C.F.R. Part 99 (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. 180, 141 S. Ct. 2038 (2021)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969)
United States v. Amer. Library Assoc., 539 U.S. 194 (2003)
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 (8th 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 (Temporary Distribution of Non School-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)
ISD 200 Policy 806 (Crisis Management Policy)
ISD 200 Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

Policy Reviewed: *11.01.2024*
Policy Adopted: *07.15.2026*
Policy Revised: *11.05.2026*

210 CONFLICT OF INTEREST SCHOOL BOARD MEMBERS

I. PURPOSE

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS

A. ~~A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially there from.~~ A school board member who is authorized to participate in making a decision regarding a sale, lease, or contract in their official capacity shall not have a personal financial interest in, or personally benefit financially from, the sale, lease, or contract. A school board member who violates this provision is guilty of a gross misdemeanor according to MN Statute 471.87.

B. In the following circumstances, however, the school board may as an **exception, by unanimous vote**, contract for goods or services with a school board member of the school district:

1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minnesota Statutes chapter 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the school board minutes. Disclosure shall be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and need only be made once;

2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only newspaper complying

with statutory requirements relating to the designation or publication;

3. A contract with a cooperative association of which the school board member is a shareholder or stockholder but not an officer or manager;

4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:

   a) The school board shall authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.

   b) In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.

   c) Before a claim is paid, the interested school board member shall file with the clerk of the school board an affidavit stating:

      (1) The name of the school board member and the office held;

      (2) An itemization of the goods or services furnished;

      (3) The contract price;

      (4) The reasonable value;

      (5) The interest of the school board member in the contract; and

      (6) To the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.

   ~~A school board member may contract with the school district to provide construction materials or services, or both, when the sealed bid process is used. When the contract comes before the school board for consideration, the interested school board member may not vote on the contract~~.

5. A school board member may rent space in a public facility provided the member pays the same rental rate and is subject to the same terms and conditions applicable to ~~at a rate commensurate with that paid by~~ other members of the public.

C. ~~In the following circumstances, the school board may as an exception, by majority vote at a meeting at which all school board members are present, contract for services with a school~~

board member of the school district. A school board member may be newly employed or may continue to be employed by the school district as an employee only if there is a reasonable expectation on July 1, or at the time the contract is entered into or extended, that the amount to be earned by that school board member under that contract or employment relationship, will not exceed $20,000 in that fiscal year. If the school board member does not receive majority approval to be initially employed or to continue in employment at a meeting at which all school board members are present, that employment is immediately terminated and that school board member has no further rights to employment while serving as a school board member in the school district.As an exception to the conflict of interest provisions of this policy, the school district may employ a school board member, or continue a school board member's existing employment, if all of the following requirements are met:

1. All school board members are present at the meeting when the employment is considered;

2. A majority of the school board approves the employment; and;

3. There is a reasonable expectation, at the beginning of the fiscal year or when the employment contract is entered into or extended, that the school board member will not earn more than $20,000 from the district during that fiscal year.

4. If the school board does not approve the initial or continued employment by a majority vote at a meeting at which all school board members are present, the employment terminates immediately, and the school board member has no further employment rights with the district while serving on the school board.

D. The school board may contract with a class of school district employees, such as teachers or custodians, when the spouse of a school board member is a member of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. For the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting in which the contract is approved.The school board may enter into a contract with a class of school district employees, such as teachers or custodians, when the spouse of a school board member is a member of that class, provided the spouse receives no special monetary or other benefit that is substantially different from the benefits received by other members of the class.

To invoke this exception:

1. A majority of disinterested school board members must vote to approve the contract;
2. The school board member whose spouse is a member of the employee class must abstain from voting on the contract; and
3. The essential facts of the contract must be publicly disclosed at the meeting at which the contract is approved.

IV. LIMITATIONS ON RELATED EMPLOYEES

A. The school board must hire or dismiss teachers only at duly called meetings. When a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.

B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

V. CONFLICTS PRIOR TO TAKING OFFICE

~~A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.~~A school board member who has a personal financial interest in a school district sale, lease, or contract entered into before the member took office that presents an actual or potential conflict of interest shall:

A. Promptly disclose the financial interest to the school board; and

B. Refrain from participating in any action relating to the sale, lease, or contract.

Upon renewal, the school board may enter into or renew the sale, lease, or contract only if it qualifies for an applicable exception as listed in Section III above for contracts involving goods or services under this policy and all required procedures are followed.

VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS

~~The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board~~

~~of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its determination.~~The school board shall determine through a majority vote whether a conflict of interest exists. A school board member who has an actual, potential, or perceived conflict of interest shall promptly disclose the circumstances giving rise to the conflict to the whole board. The board member shall cooperate as necessary to allow the school board to make its determination.

Legal References: *Minn. Stat. § 122A.40, Subd. 3 (Employment; Contracts; Termination)*
Minn. Stat. § 123B.195 (Board Member's Right to Employment)
Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)
Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)
Minn. Stat. § 471.89 (Contract, When Void)
Op. Atty. Gen. 437-A-4, March 15, 1935
Op. Atty. Gen. 90-C-5, July 30, 1940
Op. Atty. Gen. 90-A, August 14, 1957

Cross References: *ISD 200 Policy 201 (Legal Status of the School Board)*
ISD 200 Policy 209 (Code of Ethics)

Policy Reviewed: *10.01.2026* ~~*06.21.2023*~~
Policy Adopted: *06.28.2023*
Policy Revised: *06.28.2023*

211 CRIMINAL OR CIVIL ACTION AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT

I. PURPOSE

The purpose of this policy is to provide guidance about~~as to~~ the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, ~~or~~ a school board member, a school district employee, or a student.

II. GENERAL STATEMENT OF POLICY

A. The school district recognizes that, when civil or criminal actions are pending against a school board member, a school district employee, or a student, the school district may be requested or required to take action.

B. In responding to such requests and/or requirements, the school district will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.

C. The school district acknowledges its statutory obligations with respect to providing assistance to school board members and teachers who are sued in connection with performance of school district duties. Collective bargaining agreements and school district policies may also apply.

III. CIVIL ACTIONS

A. Pursuant to Minnesota Statutes section 466.07, Subd. 1, subject to the limitations in Minnesota Statutes section 466.04, the school district shall defend and indemnify any school board member or school district employee for damages in school-related litigation, including punitive damages, claimed or levied against the school board member or employee, provided that the school board member or employee~~he or she~~ was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.

B. Pursuant to Minnesota Statutes section 123B.25(b), with respect to teachers employed by the school district, upon written request of the teacher involved, the school district shall provide legal counsel for any school teacher against whom a claim is made or action is brought for recovery of damages in any tort action involving physical injury to any person or property or for wrongful death arising out of or in connection with the employment of the teacher with the school district. The school district will choose legal counsel after

consultation with the teacher.

C. Data Practices

Educational data and personnel data maintained by the school district may be sought as evidence in a civil proceeding. The school district will release the data only pursuant to the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and to the Family Educational Rights and Privacy Act, 20 United States Code, section 1232g and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, the employee~~he or she is to~~ will inform the building administrator or designated supervisor, who shall immediately inform the superintendent or designee. No school board member or employee may release data without consultation in advance with the school district official who is designated as the authority responsible for the collection, use, and dissemination of data.

D. Service of Subpoenas

The policy of the school district is that its officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with school district personnel policies and applicable collective bargaining agreements.

IV. CRIMINAL CHARGES OR CONDUCT

A. Employees

1. The school district expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.

2. ~~If the school district receives information relating to activities of a criminal nature by an employee, the school district will investigate and take appropriate disciplinary action, which may include discharge, subject to school district policies, statutes, and provisions of applicable collective bargaining agreements.~~ If the school district receives information indicating that an employee may have engaged in criminal activity, the school district will comply with all applicable reporting requirements and take appropriate action in accordance with law, school district policies, and collective bargaining agreements. Appropriate action may include referral to law enforcement, an internal investigation, and disciplinary action up to and including discharge.

3. ~~Pursuant to Minnesota Statutes section 123B.02, Subd. 20 (Legal counsel, reimbursement) if reimbursement for a criminal defense is requested by a school district employee, the school board may, after consulting with its legal counsel, reimburse the employee for any costs and reasonable attorney fees incurred by the employee to defend criminal charges brought against the employee arising out of the performance of duties for the school district. The decision as to whether to reimburse shall be made at the discretion of the school board. A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement. If a quorum of the school board is disqualified from voting on the reimbursement, the reimbursement must be approved by a judge of the district court.~~ Pursuant to Minnesota Statutes section 123B.02, subdivision 20, if a school district employee requests reimbursement for costs and reasonable attorney fees incurred in defending against criminal charges arising from the performance of the employee's duties for the school district, the school board may, after consulting with legal counsel, approve such reimbursement at its discretion.

   A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement.

   If enough board members are disqualified from voting that the board does not have a quorum, the reimbursement must be approved by a district court judge.

B. Students

The school district has an interest in maintaining a safe and healthy environment and in preventing disruption of the educational process. In order to further that interest, the school district will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. The policy of the school district is to cooperate with law enforcement officials. The school district will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless there are extenuating circumstances or the matter being investigated is school-related, or as otherwise provided by law.

2. If ~~such~~ questioning at school is unavoidable, the school district will attempt to maintain confidentiality~~:~~ to avoid embarrassment to students and employees and to avoid disruption of the educational program. The school district will attempt to notify parents of a student under age eighteen (18) that police will be questioning their child. Normally, the superintendent, principal, or other appropriate school official will be present during the interview, except as otherwise required by law (Minnesota Statutes section 260E.22), or as otherwise determined in consultation with the parent or

guardian.

D. Data Practices

The school district will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act) and 20 United States Code section 1232g (FERPA).

V. STATEMENTS WHEN LITIGATION IS PENDING

The school district recognizes that when a civil or criminal action is commenced or pending, parties to the lawsuit have particular duties in reference to persons involved or named in the lawsuit, as well as insurance carrier(s). Therefore, school board members or school district employees shall make or release statements in that situation only in consultation with legal counsel.

Legal References: *Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 123B.02, Subd. 20 (Legal Counsel, Reimbursement)
Minn. Stat. § 123B.25(b) (Legal Actions Against Districts and Teachers)
Minn. Stat. § 260E.22 (Interviews)
Minn. Stat. § 466.07, Subd. 1 (Indemnification)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)
Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)
Dypress v. School Committee of Boston, 446 N.E.2d 1099 (Mass. App. Ct. 1983)
Wood v. Strickland, 420 U.S. 308, 95 S.Ct. 992, 43 L.Ed.2d 214 (1975)

Cross References: *ISD 200 Policy 406 (Public and Private Personnel Data)*
ISD 200 Policy 408 (Subpoena of a School District Employee)
ISD 200 Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
ISD 200 Policy 506 (Student Discipline)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)
ISD 200 Policy 519 (Interviews of Students by Outside Agencies)

Policy Reviewed: *10.01.2026* ~~*05.31.2023*~~
Policy Adopted: *02.25.2026*
Policy Revised: *02.19.2026*

212 SCHOOL BOARD MEMBER DEVELOPMENT

I. PURPOSE

~~In recognition of the need for continuing in-service training and development for its members, the purpose of this policy is to encourage the members of the school board to participate in professional development activities designed for them so that they may perform their responsibilities.~~ The purpose of this policy is to support the continuing education and professional development of school board members. Participation in training and development activities enhances the knowledge and skills necessary to effectively carry out their governance duties and responsibilities.

II. GENERAL STATEMENT OF POLICY

A. ~~New school board members will be provided the opportunity and encouragement to attend the orientation and training sessions sponsored by the Minnesota School Boards Association (MSBA). School board members shall receive training in school finance and management developed in consultation with MSBA. New school board members are encouraged to review all policies outlined in the Board Handbook and seek clarification on all policies and procedures.~~ New school board members shall be provided opportunities to participate in Leadership Development and other training offered by the Minnesota School Boards Association (MSBA) and shall complete all training required by law.

B. All school board members shall review the policies, procedures, and governance resources identified in the Board Member Handbook and to seek clarification as needed regarding their roles, responsibilities, and applicable board procedures.

C. ~~The school board will strive to send two members to participate in national conferences, on a periodic basis, to be determined by the board as a whole.~~

D. All school board members are encouraged to participate in school board and related workshops and activities sponsored by local and state associations, as well as in the activities of other educational groups.

E. School board members are expected to report back to the school board with materials of interest gathered at the various meetings and workshops.

F. ~~The school board will reimburse the necessary expenses of all school board members who attend meetings and conventions pertaining to school activities and the objectives of the school board, within the approved policy and budget allocations of the school district relating to the reimbursement of expenses involving the attendance at workshops and~~

~~conventions.~~ See ISD 200 Policy 214 Board Member Expense Reimbursement.

Legal References: *Minn. Stat. § 123B.09, Subd. 2 (Boards of Independent School Districts)*

Cross References: *ISD 200 Policy 200 (Board Member Handbook)*
ISD 200 Policy 214 (Out-of-State Travel by School Board Members)
~~*ISD 200 Policy 412 (Expense Reimbursement)*~~¶
~~*ISD 200 Policy 412.1PR (Expense Reimbursement Procedure)*~~

Policy Reviewed: *10.01.2026* ~~*05.31.2023*~~
Policy Adopted: *07.27.2023*
Policy Revised: *07.27.2023*

214 ~~OUT-OF-STATE TRAVEL BY~~ SCHOOL BOARD MEMBERS ~~EXPENSE~~ REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by a board member and qualify for reimbursement from the school district, and to specify the manner by which the school board member seeks reimbursement, including out-of-state travel. ~~The purpose of this policy is to control out-of-state travel by school board members as required by law.~~

II. GENERAL STATEMENT OF POLICY

~~School board members have an obligation to become informed on the proper duties and functions of a school board member, to become familiar with issues that may affect the school district, to acquire a basic understanding of school finance and budgeting, and to acquire sufficient knowledge to comply with federal, state, and local laws, rules, regulations, and school district policies that relate to their functions as school board members. Occasionally, it may be appropriate for school board members to travel out of state to fulfill their obligations.~~

School board members have an obligation to remain informed about their duties and responsibilities, issues affecting the school district, school finance and budgeting, and applicable federal and state laws, rules, regulations, and school district policies. When appropriate, expenses may be authorized to support school board members in fulfilling these governance responsibilities.

III. ~~APPROPRIATE TRAVEL~~OUT OF STATE TRAVEL

~~Travel outside the state is appropriate when the school board finds it proper for school board members to acquire knowledge and information necessary to allow them to carry out their responsibilities as school board members. Travel to other out-of-state meetings for which the member intends to seek reimbursement from the school district should be preapproved by the school board.~~

A. Travel outside the State of Minnesota by a school board member must be preapproved by the school board through official action and an affirmative majority vote.

B. The school board may preapprove out-of-state travel when it determines that such travel is appropriate for school board members to acquire knowledge or information necessary to carry out their governance duties and responsibilities.

C. Prior to school board consideration, the school board member shall ensure that funds are

available within the school board's professional development budget. The request shall include the purpose of the travel, destination, dates, and estimated expenses.

D. The request shall be submitted to the school board for consideration and approval.

IV. REIMBURSABLE EXPENSES

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district-related expenses. If the destination falls within the district boundaries, there will be no mileage reimbursement.

V. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official school district reimbursement form and are to be submitted to the finance department.~~designated administrator.~~ Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

B. Automobile travel shall be reimbursed at the mileage rate set by the IRS ~~school board~~. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

C. Amounts to be reimbursed shall be within the school board's professional development~~the school board's approved~~ budget allocations, including attendance at workshops and conventions.

D. When the expected expense exceeds $100, board approval is required.

VI. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent or designee shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent or designee shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References: *Minn. Stat. § 123B.09, Subd. 2 (Boards of Independent School Districts)*
Minn. Stat. § 471.661 (Out-of-State Travel)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)

Cross References: *ISD 200 Policy 212 (School Board Member Development)*
ISD 200 Policy 214.1PR (School Board Members Expense Reimbursement Procedure)

ISD 200 Policy 412 (Expense Reimbursement)
ISD 200 Policy 412.1PR (Expense Reimbursement Procedure)

Policy Reviewed: *10.01.2026* ~~*11.29.2023*~~
Policy Adopted: *12.20.2023*
Policy Revised: *06.28.2023*

Hastings Public Schools
Independent School District 200

501 SCHOOL WEAPONS POLICY

I. PURPOSE

The purpose of this policy is to assure a safe school environment for students, staff and the public.

II. GENERAL STATEMENT OF POLICY

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

III. DEFINITIONS

A. "Active shooter incident" means an event involving an armed individual or individuals on campus or an armed assailant in the immediate vicinity of the school.

B. "Active shooter threat" means a real or perceived threat that an active shooter incident will occur.

C. “Dangerous Weapon” means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, "flammable liquid" means any liquid having a flashpoint below 100 degrees Fahrenheit and having a vapor pressure not exceeding 40 pounds per square inch (absolute) at 100 degrees Fahrenheit but does not include intoxicating liquor. As used in this subdivision, "combustible liquid" is a liquid having a flash point at or above 100 degrees Fahrenheit.

D. “Possession” means having a weapon on one’s person or in an area subject to one’s control in a school location.

E. “School Location” includes any school building or grounds, whether leased, rented, owned or controlled by the school, locations of school activities or trips, bus stops, school buses or school vehicles, school-contracted vehicles, the area of entrance or departure from school premises or events, all locations where school-related functions are conducted, and anywhere students are under the jurisdiction of the school district.

F. “Weapon”

1. A “weapon” means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; airguns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; nunchucks; throwing stars; explosives; fireworks; mace and other propellants; stun guns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.

2. No person shall possess, use or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to, weapons listed above which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.

3. No person shall use articles designed for other purposes (i.e. lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate. Such use will be treated as the possession and use of a weapon.

IV. EXCEPTIONS

A. A student who finds a weapon on the way to school or in a school location, or a student who discovers that he or she accidentally has a weapon in his or her possession, and takes the weapon immediately to the principal’s office shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the principal’s office, a student shall not be considered to possess a weapon if he or she immediately turns the weapon over to an administrator, teacher or head coach or immediately notifies an administrator, teacher or head coach of the weapon’s location.

B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:

1. active licensed peace officers;

2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;

3. persons authorized to carry a pistol under Minnesota Statutes section 624.714 while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;

4. persons who keep or store in a motor vehicle pistols in accordance with Minnesota Statutes section 624.714 or 624.715 or other firearms in accordance with Minnesota Statutes section 97B.045;

a) Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for "antique firearms which are carried or possessed as curiosities or for their historical significance or value."

b) Section 97B.045 generally provides that a firearm may not be transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with Sections 624.714 and 624.715.

5. Firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;

6. Possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;

7. A gun or knife show held on school property;

8. Possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center; or

9. Persons who are on unimproved property owned or leased by a child care center, school or school district unless the person knows that a student is currently present on the land for a school-related activity.

C. Policy Application to Instructional Equipment/Tools

While the school district does not allow the possession, use, or distribution of weapons by students or nonstudents, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or nonstudents. Such equipment and tools, when properly possessed, used, and stored, shall not be considered in violation of the rule against the possession, use, or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the "lawful" carry or possession of a firearm in a school parking lot or parking facility is specifically limited to non-student permit-holders authorized under Minnesota Statutes section 624.714 to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a

firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder's vehicle shall constitute a violation of this policy.

V. CONSEQUENCES FOR STUDENT WEAPON POSSESSION/USE/DISTRIBUTION

A. The school district does not allow the possession, use, or distribution of weapons by students. Consequently, the minimum consequence for students willfully possessing, using, or distributing weapons shall include:

1. Immediate out-of-school suspension;
2. Confiscation of the weapon;
3. Immediate notification of police;
4. Parent or guardian notification; and
5. Recommendation to the superintendent of dismissal for a period of time not to exceed one year.

B. Pursuant to Minnesota Statute Section 121A.44 ~~law~~, a student who brings a firearm, as defined by federal law, to school will be expelled for at least one year. The school board may modify this requirement on a case-by-case basis.

C. The building principal or designee shall, as soon as practicable, refer a student who brings a firearm to school unlawfully, to the criminal justice or juvenile delinquency system. Such referral shall be made to law enforcement.

D. Administrative Discretion

While the school district does not allow the possession, use, or distribution of weapons by students, the superintendent may use discretion in determining whether, under the circumstances, a course of action other than the minimum consequences specified above is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline.

VI. CONSEQUENCES FOR WEAPON POSSESSION/USE/DISTRIBUTION BY NONSTUDENT

A. Employees

1. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, or discharge as deemed appropriate by the school board.

2. Sanctions against employees, including nonrenewal, suspension, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

3. When an employee violates the weapons policy, law enforcement may be notified, as appropriate.

B. Other Non Students

1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.

2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

VII. REPORTS OF DANGEROUS WEAPON AND ACTIVE SHOOTER INCIDENTS IN SCHOOL ZONES

A. The school district must electronically report to the Commissioner of the Minnesota Department of Education incidents involving the use or possession of a dangerous weapon in school zones, as required under Minnesota Statutes section 121A.06.

B. The school district must electronically file an after-action review report for active shooter incidents and active shooter threats to the Minnesota Fusion Center as required under Minnesota Statutes, section 121A.06.

Legal References: *Minn. Stat. § 97B.045 (Transportation of Firearms)*
Minn. Stat. § 121A.05 (Policy to Refer Firearms Possessor)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)
Minn. Stat. § 152.01, subd. 14(a) (Definition of a School Zone)
Minn. Stat. § 609.02, Subd. 6 (Definition of Dangerous Weapon)
Minn. Stat. § 609.605 (Trespass)
Minn. Stat. § 609.66 (Dangerous Weapons)
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)
18 U.S.C. § 921 (Definition of Firearm)
In re C.R.M. 611 N.W.2d 802 (Minn. 2000)

In re A.D., 883 N.W.2d 251 (Minn. 2016)

Cross References: *ISD 200 Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)*
ISD 200 Policy 506 (Student Discipline)
ISD 200 Policy 903 (Visitors to School District Buildings and Sites)

Policy Reviewed: *04.12.2024*
Policy Adopted: *07.23.2025*
Policy Revised: *10.01.2026* ~~*07.10.2025*~~

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 21, 2026 at the Hastings Middle School Media Center.

The meeting was called to order at 5:00 PM by Chair Carrie Tate.

The following board members were present: Philip Biermaier, Jessica Dressely, Melissa Millner, Carrie Tate, and Mark Zuzek. Matt Bruns joined remotely. Elaine Mikel-Mulder was absent. Roll call attendance was taken by Melissa Millner. Superintendent Dr. Kristine Wehrkamp Herman was also present at the meeting. The following Student School Board Representatives were present: Shyla Henson and Leighton Morgan.

A motion to amend the agenda was made by Mark Zuzek to move the Hastings High School Pathways Update prior to the Student School Board Representative Report and seconded by Philip Biermaier. Roll call vote was taken by Melissa Millner. With 6 ayes, 0 nays, the motion carried.

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

Superintendent Dr. Kristine Wehrkamp Herman presented the Raider Spotlight, which recognized the Kennedy Elementary PTA, McAuliffe Elementary PTC, Pinecrest PTO and the Hastings Middle School PTA.

Public comment was held with five speakers.

The Hastings High School Pathways update was provided by Scott Doran, HHS Principal.

The Student School Board Representative reports were provided by Avery Durfee and Leighton Morgan.

Superintendent Wehrkamp Herman provided the Board with the Superintendent Report.

Board directors updated about recent visits to buildings.

The IMPACT Teacher Feature was presented by Elementary Intervention teachers.

The Building and Construction Fund Project update was provided by Jennifer Seubert, Director of Finance & Operations.

The Legal: Data Request update was provided by Cathy Moen, Director of Human Resources.

The ISD 917 School Board Representative update was provided by Mark Zuzek.

The AMSD update was provided by Mark Zuzek.

The Community Collaboration Committee update was provided by Philip Biermaier.

The Facilities & Finance Committee update was provided by Mark Zuzek; no meeting held since the last update.

The Joint Powers Committee update was provided by Melissa Millner.

The NAPAC Committee Liaison update was provided by Matt Bruns.

The Student School Board Representative Committee update was provided by Matt Bruns; no meeting held since the last update.

The Policy Committee update was provided by Jessica Dressely which included First Reading of Policies 210, 211, 212, 214, 501; Second Readings of Policies 506, 806; and Third Reading of Policy 505.

A motion to approve the Consent Agenda was made by Jessica Dressely and seconded by Philip Biermaier. Roll call vote was taken by Melissa Millner. With a vote of 6 ayes, and 0 nays, the motion carried unanimously. The following items were approved under the consent agenda:

- Meeting Minutes from 09/23/2026 Regular Board Meeting
- September Bills Payable
- Change Order #5: DW Door Hardware Project - $4,396.00
- Approval of Fundraisers
- Approval of Grants
- Personnel Report
- Notice of Bargaining Unit Change
- Approval of MOU re PLC Lead Stipends
- Policies for Approval after Third Reading: 721
- Procedures for Approval: 203.1PR, 214.1PR, 412.1PR
- Policy for Approval - Cross Reference Update: 412

A motion was made by Mark Zuzek to approve the School Perceptions Survey Questions and was seconded by Jessica Dressely. Roll call vote was taken by Melissa Millner. With a vote of 6 ayes and 0 nays, the motion carried.

A motion was made by Jessica Dressely to approve the September 2026 Donations Acceptance Resolution and waive the reading. The motion was seconded by Philip Biermaier. Roll call vote was taken by Melissa Millner. With a vote of 6 ayes and 0 nays, the motion carried.

Future meetings were presented and discussed by Chair Tate.

With no further business to discuss, a motion was made to adjourn the meeting by Mark Zuzek and seconded by Philip Biermaier. Roll call vote was taken by Melissa Millner. With a vote of 6 ayes and 0 nays, the motion carried.

The meeting was adjourned at 6:37 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

This is a summary of the Hastings Public Schools Board Meeting on Wednesday, October 21, 2026, with full text available for public inspection on the district's website at www.hastings.k12.mn.us or the district office at 1000 W 11th Street, Hastings, MN 55033.

The meeting was called to order at 5:00 PM by Chair Carrie Tate.

The following board members were present: Biermaier, Dressely, Millner, Tate, and Zuzek. Director Bruns joined remotely. Director Mikel-Mulder was absent. Roll call attendance was taken by Melissa Millner. Superintendent Wehrkamp Herman was also present at the meeting. Student Representatives Henson and Morgan were present.

Consent agenda items approved: Meeting Minutes from 09/23/2026 Regular Board Meeting; September Bills Payable; Change Order #5: DW Door Hardware Project - $4,396.00; Approval of Fundraisers; Approval of Grants; Personnel Report; Notice of Bargaining Unit Change; Approval of MOU re PLC Lead Stipends; Policies for Approval after Third Reading: 721; Procedures for Approval: 203.1PR, 214.1PR, 412.1PR; Policy for Approval - Cross Reference Update: 412

Individual action items approved: Amended agenda; School Perceptions Survey Questions; September 2026 Donations Acceptance Resolution

All motions were carried.

The meeting was adjourned at 6:37 PM.

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, November 4, 2026 at the Hastings Middle School Media Center.

The meeting was called to order at 6:01 PM by Chair Carrie Tate.

The following board members were present: Philip Biermaier, Matt Bruns, Elaine Mikel-Mulder, Melissa Millner, Carrie Tate, and Mark Zuzek. Jessica Dressely was absent. Roll call attendance was taken by Melissa Millner. Superintendent Dr. Kristine Wehrkamp Herman was also present at the meeting. The following Student School Board Representatives were present: Avery Durfee, Shyla Henson and Samantha Seaman.

A motion to approve the agenda was made by Mark Zuzek and seconded by Matt Bruns. With 6 ayes, 0 nays, the motion carried.

A motion was made by Philip Biermaier to approve the 2026-2027 Ice Arena Agreement and was seconded by Matt Bruns. With a vote of 6 ayes and 0 nays, the motion carried.

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

The meeting was adjourned at 6:04 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

This is a summary of the Hastings Public Schools Board Meeting on Wednesday, November 4, 2026, with full text available for public inspection on the district's website at www.hastings.k12.mn.us or the district office at 1000 W 11th Street, Hastings, MN 55033.

The meeting was called to order at 6:01 PM by Chair Carrie Tate.

The following board members were present: Biermaier, Bruns, Mikel-Mulder, Millner, Tate, and Zuzek. Director Dressely was absent. Roll call attendance was taken by Melissa Millner. Superintendent Wehrkamp Herman was also present at the meeting. Student Representatives Durfee, Henson and Seaman were present.

Individual action items approved: Agenda; 2026-2027 Ice Arena Agreement

All motions were carried.

The meeting was adjourned at 6:04 PM.

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 Monday, November 9, 2026 at the Hastings Middle School Media Center.

The meeting was called to order at 5:16 PM by Vice-Chair Jessica Dressely.

The following board members were present: Matt Bruns, Jessica Dressely, Elaine Mikel-Mulder, Melissa Millner, and Mark Zuzek. Carrie Tate and Philip Biermaier were absent. Roll call attendance was taken by Melissa Millner. Superintendent Dr. Kristine Wehrkamp Herman was also present at the meeting.

A motion to approve the agenda was made by Mark Zuzek and seconded by Matt Bruns. With 5 ayes, 0 nays, the motion carried.

A motion was made by Matt Bruns to approve the Canvass the 2026 Election Results and waive the reading and was seconded by Mark Zuzek. Roll call vote was taken by Melissa Millner. With a vote of 5 ayes and 0 nays, the motion carried.

With no further business to discuss, a motion was made to adjourn the meeting by Matt Bruns and seconded by Mark Zuzek. With a vote of 5 ayes and 0 nays, the motion carried.

The meeting was adjourned at 5:18 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

This is a summary of the Hastings Public Schools Board Meeting on Monday, November 9, 2026, with full text available for public inspection on the district's website at www.hastings.k12.mn.us or the district office at 1000 W 11th Street, Hastings, MN 55033.

The meeting was called to order at 5:16 PM by Vice-Chair Jessica Dressely.

The following board members were present: Bruns, Dressely, Mikel-Mulder, Millner, and Zuzek. Director Tate and Biermaier were absent. Roll call attendance was taken by Melissa Millner. Superintendent Wehrkamp Herman was also present at the meeting.

Individual action items approved: Agenda; Canvass the 2026 Election Results

All motions were carried.

The meeting was adjourned at 5:18 PM.

HASTINGS ISD #200 BOARD REPORT FOR THE MONTH ENDING: October 2026

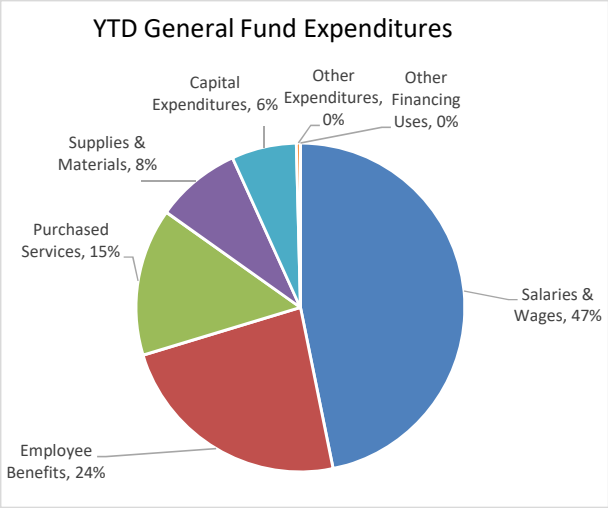
EXPENDITURE TOTALS

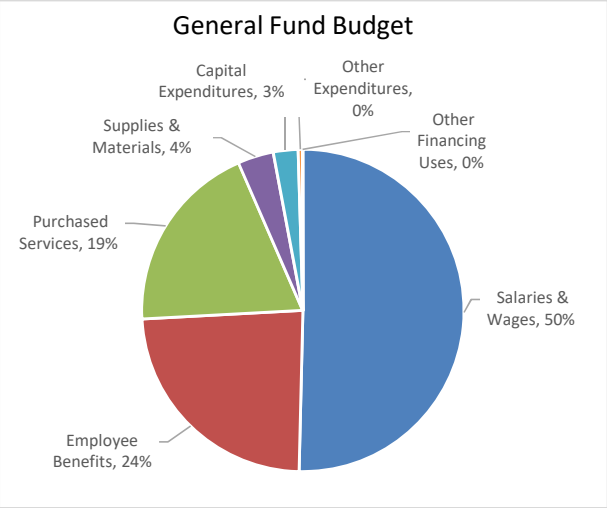
	FY 2027 Budget (ADP)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries & Wages	36,461,671	2,920,401	6,584,357	29,877,314	18%
200 Employee Benefits	17,212,472	1,568,151	3,307,969	13,904,503	19%
300 Purchased Services	13,969,638	754,805	2,040,287	11,929,350	15%
400 Supplies & Materials	2,605,459	133,839	1,180,676	1,424,783	45%
500 Capital Expenditures	1,796,664	38,680	898,592	898,072	50%
800 Other Expenditures	317,331	(7,630)	55,339	261,992	17%
900 Other Financing Uses	24,011	0	0	24,011	0%
	72,387,245	5,408,246	14,067,221	58,320,025	**19%**
Food Service Fund (02)	3,340,204	388,848	794,288	2,545,916	**24%**
Community Service Fund (04)	2,902,542	232,245	849,781	2,052,762	**29%**
Building Construction Fund (06)	200,000	165	18,619	181,381	**9%**
Debt Service Fund (07)	4,683,100	0	6,150	4,676,950	**0%**
Student Activities Fund (10)	350,000	11,491	36,912	313,088	**11%**
Deferred Accounts-Donations/Misc Fund (11)	775,000	32,350	143,265	631,735	**18%**
Scholarships Fund (12)	160,000	0	3,500	156,500	**2%**
Totals	**$84,798,092**	**$6,073,345**	**$15,919,735**	**$68,878,357**	

** Monthly expenditures include payroll and finance.

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

** Some July/August/September payment register expenses are posted to June due to timing of incurred expense and are not included in above monthly expenditures.





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	10/1/2026	10/31/2026	2,030,096	Pay dates 10/5 and 10/20
Liability Checks & Wires	10/1/2026	10/31/2026	1,585,993	Bd. Share $447,123
Total			**$3,616,089**	

FINANCE DISBURSEMENTS

Checks & Wires	10/1/2026	10/31/2026	1,537,625
Total			**$1,537,625**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	241,334	221,749	$19,585
Health	3,314,286	2,898,379	$415,906

HASTINGS PUBLIC SCHOOLS
FY 2026-27 - Budget to Actual Comparison
Month Ended October 31, 2026

REVENUE & EXPENDITURES
SUMMARY BY SOURCE, OBJECT
SERIES & PROGRAM SERIES

October 31, 2026

GENERAL FUND DETAILED

REVENUE

REVENUE CATEGORIES	June 30, 2025	June 30, 2026	Adopted Budget FY27	Received YTD	Budget Remaining	October 31, 2026 % of Budget Received	October 31, 2025 % of Actuals Received	October 31, 2024 % of Actuals Received
Property Tax	$ 16,231,220	$ 16,297,928	$ 15,917,955	$ 4,076,057	$ 11,841,899	25.61%	25.35%	27.82%
Local Revenue (Fees, Interest, Etc.)	$ 2,770,031	$ 2,732,154	$ 2,240,978	$ 696,478	1,544,500	31.08%	35.67%	33.45%
State Revenue	$ 50,104,638	$ 44,113,288	$ 50,282,901	$ 8,525,488	41,757,413	16.96%	17.69%	18.63%
Federal Revenue	$ 1,718,352	$ 1,465,638	$ 1,525,870	$ -	1,525,870	0.00%	0.00%	5.34%
Other Revenue	$ 419,931	$ 2,039	$ -	$ 50	(50)	0.00%	28.20%	0.63%
TOTAL REVENUE	**$ 71,244,171**	**$ 64,611,047**	**$ 69,967,704**	**$ 13,298,072**	**$ 56,669,632**	**19.01%**	**19.98%**	**20.88%**

EXPENDITURES

OBJECT SERIES	June 30, 2025	June 30, 2026	Adopted Budget FY27	Expended YTD	Budget Remaining	October 31, 2026 % of Budget Expended	October 31, 2025 % of Actuals Expended	October 31, 2024 % of Actuals Expended
Salary & Wages	$ 33,704,456	$ 34,084,540	$ 36,461,671	$ 6,584,357	$ 29,877,314	18.06%	18.44%	19.30%
Employee Benefits	$ 14,622,127	$ 15,707,314	$ 17,212,472	$ 3,307,969	13,904,503	19.22%	17.75%	20.64%
Purchased Services	$ 12,271,534	$ 12,955,046	$ 13,969,638	$ 2,040,287	11,929,350	14.61%	19.82%	17.99%
Supplies & Materials	$ 2,967,268	$ 2,618,885	$ 2,605,459	$ 1,180,676	1,424,783	45.32%	51.12%	53.54%
Capital Expenditures	$ 3,060,759	$ 1,385,540	$ 1,796,664	$ 898,592	898,072	50.01%	40.84%	24.97%
Debt Service	$ -	$ -	$ -	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	$ 369,365	$ 148,751	$ 317,331	$ 55,339	261,992	17.44%	58.15%	36.55%
Other Financing Uses	$ 415,282	$ -	$ 24,011	$ -	24,011	0.00%	0.00%	0.00%
TOTAL OBJECT SERIES	**$ 67,410,790**	**$ 66,900,074**	**$ 72,387,245**	**$ 14,067,221**	**$ 58,320,025**	**19.43%**	**20.38%**	**21.09%**

PROGRAM SERIES	June 30, 2025	June 30, 2026	Adopted Budget FY27	Expended YTD	Budget Remaining	October 31, 2026 % of Budget Expended	October 31, 2025 % of Actuals Expended	October 31, 2024 % of Actuals Expended
Administration	$ 2,200,195	$ 2,304,052	$ 2,430,229	$ 730,455	$ 1,699,774	30.06%	31.55%	30.00%
District Support Services	3,159,398	3,219,380	3,726,556	1,255,930	2,470,626	33.70%	43.59%	39.78%
Elem & Sec Regular Instruction	28,298,454	28,770,285	30,618,777	5,032,592	25,586,185	16.44%	16.56%	19.49%
Career & Tech Instruction	914,579	948,731	1,036,180	151,971	884,209	14.67%	15.49%	16.32%
Special Education Instruction	12,412,034	13,144,783	14,704,842	2,215,454	12,489,388	15.07%	14.45%	15.95%
Instructional Support Services	3,422,621	2,796,554	3,209,367	793,732	2,415,635	24.73%	26.83%	23.47%
Pupil Support Services]	8,677,202	8,770,327	9,223,534	1,390,518	7,833,016	15.08%	16.81%	14.66%
Site, Building & Equipment	7,887,057	6,493,036	7,012,985	2,118,682	4,894,303	30.21%	30.97%	27.30%
Fiscal & Other Fixed Costs	439,249	452,926	424,775	377,886	46,889	88.96%	99.98%	97.70%
TOTAL PROGRAM SERIES	**$ 67,410,790**	**$ 66,900,074**	**$ 72,387,245**	**$ 14,067,221**	**$ 58,320,025**	**19.43%**	**20.38%**	**21.09%**

HASTINGS PUBLIC SCHOOLS

FY 2026-27 - Budget to Actual Comparison

Month Ended October 31, 2026

HASTINGS PUBLIC SCHOOLS **October 31, 2026**

FOOD SERVICE DETAILED

REVENUE	June 30, 2025	June 30, 2026	Adopted Budget FY27	Received YTD	Budget Remaining	October 31, 2026 % of Budget Received	October 31, 2025 % Of Actual Received	October 31, 2024 % Of Actual Received
Local Revenue	$ 27,806	$ 9,565	$ 12,000	$ 708	$ 11,292	5.90%	46.64%	0.00%
State Revenue	1,649,423	1,735,495	1,809,807	213,308	1,596,499	11.79%	11.33%	10.42%
Federal Revenue	1,216,963	1,221,119	1,174,159	121,937	1,052,222	10.39%	9.63%	9.59%
Sales	322,140	303,342	274,500	113,738	160,762	41.43%	40.13%	43.39%
Other Revenue	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL REVENUE	**$ 3,216,331**	**$ 3,269,522**	**$ 3,270,466**	**$ 449,691**	**$ 2,820,775**	13.75%	13.47%	13.32%

EXPENDITURES BY OBJECT	June 30, 2025	June 30, 2026	Adopted Budget FY27	Expended YTD	Budget Remaining	October 31, 2026 % of Budget Expended	October 31, 2025 % Of Actual Expended	October 31, 2024 % Of Actual Expended
Salary & Wages	$ 1,129,135	$ 1,214,227	$ 1,250,728	$ 192,082	$ 1,058,647	15.36%	16.13%	16.37%
Employee Benefits	283,604	316,619	322,260	$ 70,174	252,085	21.78%	21.93%	23.14%
Purchased Services	236,103	187,272	142,550	$ 21,406	121,144	15.02%	30.17%	12.21%
Supplies & Materials	1,629,175	1,654,743	1,563,066	$ 398,364	1,164,702	25.49%	26.83%	26.26%
Capital Expenditures	195,862	125,667	60,000	$ 63,663	(3,663)	106.11%	74.00%	22.36%
Debt Service	0	0	0	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	14,063	1,510	1,600	$ 48,599	(46,999)	3037.43%	49.67%	36.13%
Other Financing Uses	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL EXPENDITURES	**$ 3,487,942**	**$ 3,500,037**	**$ 3,340,204**	**$ 794,288**	**$ 2,545,916**	**23.78%**	**24.56%**	**21.67%**

HASTINGS PUBLIC SCHOOLS

FY 2026-27 - Budget to Actual Comparison
Month Ended October 31, 2026

HASTINGS PUBLIC SCHOOLS October 31, 2026

COMMUNITY EDUCATION DETAILED

REVENUE	June 30, 2025	June 30, 2026	Adopted Budget FY27	Received YTD	Budget Remaining	October 31, 2026 % of Budget Received	October 31, 2025 % Of Actual Received	October 31, 2024 % Of Actual Received
Property Tax	$ 444,853	$ 439,836	$ 409,398	$ 65,060	$ 344,338	15.89%	16.03%	15.36%
Local Revenue	1,889,634	1,826,576	1,889,929	635,976	1,253,953	33.65%	36.13%	36.76%
General State Revenue	2,881	2,477	3,132	147	2,985	4.70%	7.87%	4.53%
State Support Program	481,515	448,216	535,952	128,504	407,448	23.98%	27.98%	23.78%
Federal Revenue	0	0	0	0	0	0.00%	0.00%	0.00%
Other Revenue	13,608	4,823	26,211	3,097	23,114	11.82%	114.26%	42.65%
TOTAL REVENUE	**$ 2,832,491**	**$ 2,721,929**	**$ 2,864,622**	**$ 832,784**	**$ 2,031,838**	**29.07%**	**31.65%**	**31.19%**

EXPENDITURES BY OBJECT	June 30, 2025	June 30, 2026	Adopted Budget FY27	Expended YTD	Budget Remaining	October 31, 2026 % of Budget Expended	October 31, 2025 % Of Actual Expended	October 31, 2024 % Of Actual Expended
Salary & Wages	$ 1,773,618	$ 1,715,728	$ 1,789,315	$ 527,613	$ 1,261,702	29.49%	27.72%	30.06%
Employee Benefits	632,360	584,598	623,263	$ 164,427	458,835	26.38%	22.56%	29.67%
Purchased Services	370,076	350,386	359,510	$ 131,081	228,429	36.46%	43.13%	34.52%
Supplies & Materials	97,351	103,126	107,206	$ 23,814	83,391	22.21%	23.71%	32.55%
Capital Expenditures	4,103	1,733	2,101	$ 449	1,652	21.38%	24.53%	36.68%
Debt Service	0	0	0	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	67,063	14,025	21,148	$ 2,396	18,752	11.33%	4.56%	22.84%
Other Financing Uses	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL EXPENDITURES	**$ 2,944,570**	**$ 2,769,595**	**$ 2,902,542**	**$ 849,781**	**$ 2,052,762**	**29.28%**	**27.88%**	**30.46%**

ELECTRONIC FUND TRANSFERS

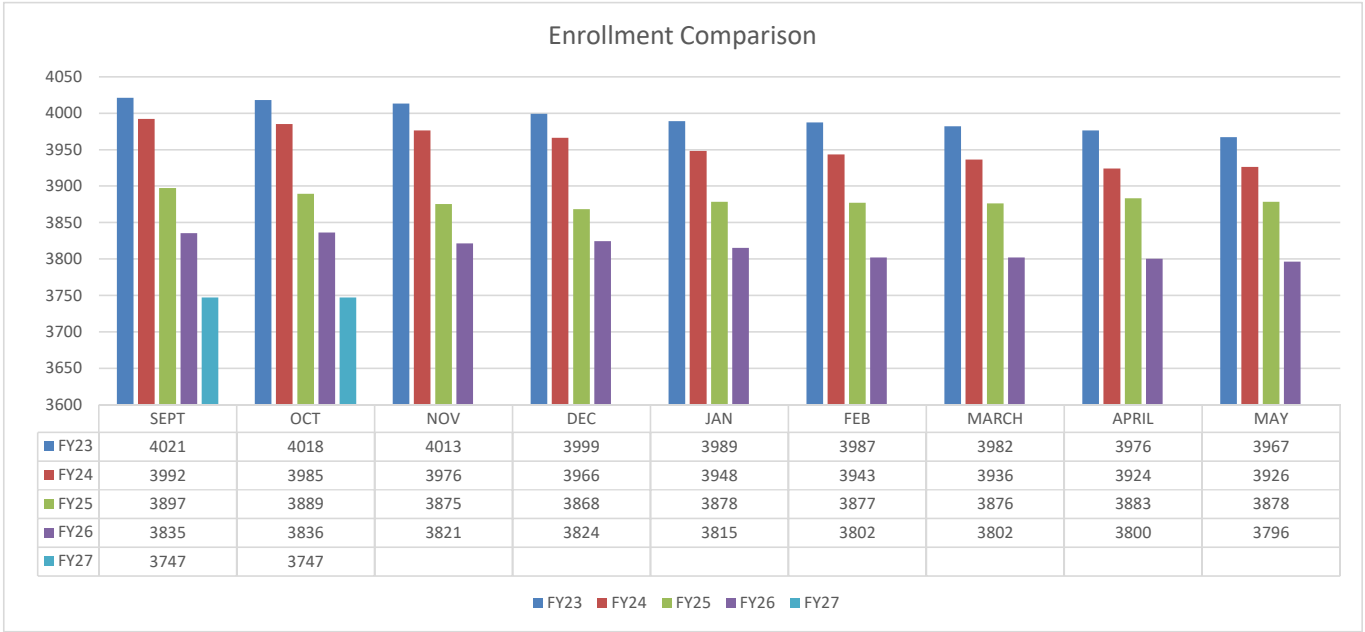
Date	From	To	Amount	Description
10/1/2026	MSDLAF General	MSDLAF Health Self Funded	30,084.67	Health Insurance
10/1/2026	MSDLAF General	MSDLAF Dental Self Funded	50,879.32	Dental Insurance
10/6/2026	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/2/2026	MSDLAF General	MSDLAF AP	15,360.59	Accounts Payable
10/5/2026	MSDLAF General	MSDLAF Payroll	1,756,212.60	Payroll
10/5/2026	MSDLAF General	MSDLAF Flex	21,485.93	Payroll
10/6/2026	MSDLAF General	MSDLAF Health Self Funded	755,760.76	Health Insurance
10/8/2026	MSDLAF General	MSDLAF Payroll	4,973.85	Payroll
10/9/2026	MSDLAF General	MSDLAF AP	19,254.49	Accounts Payable
10/13/2026	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/13/2026	MSDLAF General	Vermillion Bank	1,795.09	Local Receipts
10/14/2026	MSDLAF General	MSDLAF AP	15,147.95	Accounts Payable
10/14/2026	MSDLAF General	MSDLAF AP	25,339.88	Accounts Payable
10/14/2026	MSDLAF General	MSDLAF Health Self Funded	30,567.94	Health Insurance
10/14/2026	MSDLAF General	MSDLAF AP	349,438.98	Accounts Payable
10/15/2026	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/20/2026	MSDLAF General	MSDLAF Payroll	1,806,537.51	Payroll
10/20/2026	MSDLAF General	MSDLAF Flex	22,212.76	Payroll
10/26/2026	MSDLAF General	MSDLAF AP	67,398.42	Accounts Payable
10/26/2026	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/27/2026	MSDLAF General	MSDLAF GeneralMAX	2,000,000.00	Exchange
10/29/2026	MSDLAF Flex	MSDLAF General	743.09	Payroll
10/29/2026	MSDLAF General	MSDLAF Health Self Funded	35,487.92	Health Insurance
10/29/2026	MSDLAF Payroll	MSDLAF AP	67,655.22	Accounts Payable
10/29/2026	MSDLAF General	MSDLAF Payroll	5,275.56	Payroll
10/29/2026	MSDLAF General	MSDLAF Dental Self Funded	5,762.22	Dental Insurance
10/30/2026	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/30/2026	MSDLAF General	MSDLAF AP	287,882.18	Accounts Payable
10/30/2026	MSDLAF General	MSDLAF AP	758,261.01	Accounts Payable
10/30/2026	MSDLAF General	MSDLAF Scholarship	1,829.00	Local Receipts
			$8,310,346.94	

ENROLLMENT

GRADE	COUNT
K	236
1	259
2	260
3	253
4	276
5	293
6	298
7	279
8	301
9	332
10	326
11	301
12	333
	3747

SCHOOL	COUNT
ALP	49
High School	1243
Middle School	1171
Kennedy Elementary	419
Pinecrest Elementary	402
McAuliffe Elementary	463
	3747

Elementary	1284
Middle School	1171
High School/ALP	1292
Total District	**3747**



	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY
FY23	4021	4018	4013	3999	3989	3987	3982	3976	3967
FY24	3992	3985	3976	3966	3948	3943	3936	3924	3926
FY25	3897	3889	3875	3868	3878	3877	3876	3883	3878
FY26	3835	3836	3821	3824	3815	3802	3802	3800	3796
FY27	3747	3747							

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, 2027
Current Statement as of 10/31/2026

Crs Code	Activity Account	Balance 7/1/2026	Receipts	Disbursements	Subtotal (Less Interest)	Interest Earned	Balance 10/31/2026
601	Art Club	**365.32**	0.00	0.00	365.32	3.6121	**368.93**
608	AVID	**51.50**	0.00	0.00	51.50	0.5092	**52.01**
602	Band	**2,480.88**	5,238.76	679.15	7,040.49	56.7872	**7,097.28**
605	Basketball - Boys	**4,353.22**	0.00	0.00	4,353.22	43.0422	**4,396.26**
609	Choir Tour	**308.15**	0.00	0.00	308.15	3.0468	**311.20**
610	Cross Country Running	**270.67**	1,002.00	0.00	1,272.67	9.5351	**1,282.21**
613	Fellowship Christian Athletes (FCA)	**3,594.02**	3,418.00	2,957.71	4,054.31	38.4897	**4,092.80**
615	Gymnastics	**5,198.81**	0.00	0.00	5,198.81	51.4030	**5,250.21**
616	French Honor Society (FHS)	**1,859.24**	0.00	33.96	1,825.28	18.1507	**1,843.43**
622	Marching Band	**21,605.16**	25,757.98	20,381.45	26,981.69	255.1953	**27,236.89**
675	**INTEREST EARNED**	**0.00**	1,258.10	0.00	**1,258.10**	-	**0.00**
623	National Honor Society (NHS)	**3,027.60**	0.00	0.00	3,027.60	29.9352	**3,057.54**
625	Nordic Skiing	**1,869.17**	0.00	0.00	1,869.17	18.4813	**1,887.65**
626	Orchestra	**188.00**	0.00	0.00	188.00	1.8588	**189.86**
618	Peer Helpers	**153.48**	0.00	0.00	153.48	1.5175	**155.00**
632	Show Choir	**4,435.85**	11,750.00	2,591.28	13,594.57	106.3584	**13,700.93**
647	Spanish Club	**5,467.80**	0.00	0.00	5,467.80	54.0626	**5,521.86**
650	Student Council	**35,168.61**	4,121.90	7,679.96	31,610.55	318.2005	**31,928.75**
652	Tennis - Boys	**3,456.91**	0.00	862.22	2,594.69	26.3106	**2,621.00**
653	Tennis - Girls	**20.18**	3,789.64	1,725.81	2,084.01	17.4659	**2,101.48**
655	Thespians	**314.34**	0.00	0.00	314.34	3.1080	**317.45**
656	Track	**12,723.33**	0.00	0.00	12,723.33	125.8013	**12,849.13**
654	Ultimate Frisbee	**949.82**	0.00	0.00	949.82	9.3913	**959.21**
665	Middle School Yearbook	**689.44**	0.00	0.00	689.44	6.8168	**696.26**
666	Middle School Student Council	**5,969.22**	0.00	0.00	5,969.22	59.0204	**6,028.24**
		114,520.72	**56,336.38**	**36,911.54**	**133,945.56**	**1,258.1000**	**133,945.56**

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

October 2026 Investment Reconciliation - %-104-%

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	34,912,000.00	5,000,000.00	5,000,000.00	34,912,000.00
SCHOLARSHIP FUND - 12	10,000.00	0.00	0.00	10,000.00
DENTAL SELF FUNDED - 20	488,000.00	0.00	0.00	488,000.00
HEALTH SELF FUNDED - 21	2,476,000.00	0.00	0.00	2,476,000.00
TOTALS	37,886,000.00	5,000,000.00	5,000,000.00	**37,886,000.00**

RECONCILEMENT OF TREASURER'S BALANCE WITH BANK

DESCRIPTION	BALANCE PER BANK STATEMENT	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
Certificates of Deposit - MSDLAF - General	912,000.00	0.00	912,000.00
Term - MSDLAF - General	34,000,000.00	0.00	34,000,000.00
Scholarship CD	10,000.00	0.00	10,000.00
Certificates of Deposit - MSDLAF - Dental	488,000.00	0.00	488,000.00
Certificates of Deposit - MSDLAF - Health	476,000.00	0.00	476,000.00
Term - MSDLAF - Health	2,000,000.00	0.00	2,000,000.00
TREASURER'S BALANCE	37,886,000.00	0.00	**37,886,000.00**

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

October 2026 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	JOURNAL ENTRIES	BALANCE END OF MONTH
GENERAL FUND- 01	7,472,658.16	6,313,462.17	(2,878,795.42)	(2,547,734.98)	8,359,589.93
FOOD SERVICE FUND - 02	67,889.17	366,650.67	(219,450.80)	(169,318.62)	45,770.42
COMMUNITY ED - 04	680,567.25	111,045.55	(27,500.18)	(204,949.23)	559,163.39
BUILDING CONSTRUCTION - 06	311,648.91	1,006.00	(165.00)	0.00	312,489.91
DEBT REDEMPTION - 07	4,670,195.33	42,445.61	0.00	8,877.86	4,721,518.80
STUDENT ACTIVITY FUND -10	114,473.82	30,962.50	(11,490.76)	0.00	133,945.56
DEFERRED ACCOUNTS - 11	558,201.56	127,084.81	(28,092.26)	(3,134.60)	654,059.51
SCHOLARSHIP - 12	336,654.92	2,915.68	0.00	0.00	339,570.60
DENTAL SELF FUNDED - 20	1,086,473.05	3,415.92	(51,688.76)	62,338.60	1,100,538.81
HEALTH SELF FUNDED -21	2,597,427.08	6,090.59	(1,021,908.76)	916,759.64	2,498,368.55
OPEB PERA/CE TRUST - 45	6,357,837.22	0.00	0.00	23,192.87	6,381,030.09
TOTALS	24,254,026.47	7,005,079.50	(4,239,091.94)	(1,913,968.46)	**25,106,045.57**

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	62,982.28	0.00	0.00	660.60	63,642.88
MSDLAF AP	1,158,831.69	(1,057,726.97)	0.00	0.00	101,104.72
MSDLAF Payroll	143,256.19	(17,038.99)	0.00	0.00	126,217.20
MSDLAF Scholarship	339,570.60	0.00	0.00	0.00	339,570.60
MSDLAF General	13,768,769.12	0.00	23,269.64	0.00	13,792,038.76
MSDLAF Flex	27,150.78	(1,276.62)	0.00	0.00	25,874.16
MSDLAF Dental Self Funded	1,048,966.33	(10,766.12)	0.00	0.00	1,038,200.21
MSDLAF Health Self Funded	1,641,547.52	0.00	0.00	0.00	1,641,547.52
MSDLAF Bond Proceeds	312,489.91	0.00	0.00	0.00	312,489.91
Vermillion Bank	117,946.11	(1,504.53)	0.00	0.00	116,441.58
OPEB PERA/CE Trust Account	7,548,918.03	0.00	0.00	0.00	7,548,918.03
TREASURER'S BALANCE	26,170,428.56	(1,088,313.23)	23,269.64	660.60	**25,106,045.57**

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MB	P704MB	116207		Wire	1	10229		MERCHANTS BANK FEES		No	Yes	No	10/12/2026	46.50
												Bank Total:		$46.50
USAP	P70402	116206		Wire	1	6560		ARUX SOFTWARE INC		No	Yes	No	10/09/2026	799.00
USAP	P703A	116211		Wire	1	11387		AMAZON CAPITAL SERVICES, INC		No	Yes	No	10/14/2026	14,416.00
USAP	P703U	116213		Wire	1	12367		US BANK ONE CARD		No	Yes	No	10/14/2026	19,097.97
USAP	P70415	116321		Wire	1	10920		AFFINETY - MERCH BANK FEES (WIRE)		No	Yes	No	10/14/2026	3,563.91
USAP	P70415	116322		Wire	1	2976		SALES TAX (MN DEPT REVENUE)		No	Yes	No	10/14/2026	1,368.00
USAP	P70415	116323		Wire	1	6560		ARUX SOFTWARE INC		No	Yes	No	10/14/2026	799.00
USAP	P2704H	116363		Wire	1	11450		ONEBRIDGE BENEFITS INC		Yes	Yes	Yes	10/26/2026	0.00
USAP	P70430	116483		Wire	1	3167		MSDLAF BANK FEES		No	Yes	No	10/30/2026	279.31
USAP	P70430	116484		Wire	1	3917		MINNESOTA UI FUND		No	No	No	10/30/2026	287,882.18
USAP	P70115	115389	841397	Check	1	11470		RONDEAU, NICHOLAS OR AMY		Yes	Yes	Yes	10/14/2026	(300.00)
USAP	P70401	116157	841922	Check	1	5510		ACCELERATED TECHNOLOGIES		Yes	Yes	No	10/02/2026	313.15
USAP	P70401	116158	841923	Check	1	7110		APPLE EDUCATION INC		Yes	Yes	No	10/02/2026	12,710.00
USAP	P70401	116156	841924	Check	1	3131		DIST OFFICE PETTY CASH FUND		Yes	Yes	No	10/02/2026	7.10
USAP	P70401	116150	841925	Check	1	11726		JOHNSON, STEFANIE		Yes	Yes	No	10/02/2026	28.20
USAP	P70401	116154	841926	Check	1	1981		MINNESOTA DEPT OF EDUCATION		Yes	Yes	No	10/02/2026	479.90
USAP	P70401	116152	841927	Check	1	12313	R1	PACIFIC ONESOURCE INC		Yes	Yes	No	10/02/2026	1,650.00
USAP	P70401	116153	841928	Check	1	12412		RIBEIRO, LEIDE		Yes	Yes	No	10/02/2026	21.28
USAP	P70401	116151	841929	Check	1	12071		STENGER, SARA		Yes	Yes	No	10/02/2026	88.01
USAP	P70401	116155	841930	Check	1	2499		SUPER DUPER SCHOOL COMPANY		Yes	Yes	No	10/02/2026	62.95
USAP	P70402	116185	841931	Check	1	10968		CHANDLER, EMILY		Yes	Yes	No	10/09/2026	38.46
USAP	P70402	116190	841932	Check	1	1306		DAVENPORT, DAVID		Yes	Yes	No	10/09/2026	161.12
USAP	P70402	116191	841933	Check	1	1328		DEWALL, JOHN		Yes	Yes	No	10/09/2026	106.99
USAP	P70402	116192	841934	Check	1	1482		GRAINGER, W.W..		Yes	Yes	No	10/09/2026	47.44
USAP	P70402	116201	841935	Check	1	6234		GROCHOW, AMANDA		Yes	No	No	10/09/2026	130.37
USAP	P70402	116202	841936	Check	1	6789		HADLER, AMANDA		Yes	Yes	No	10/09/2026	168.79
USAP	P70402	116187	841937	Check	1	11750		HERMANSON, SAMANTHA		Yes	Yes	No	10/09/2026	31.77
USAP	P70402	116205	841938	Check	1	9329	R1	HOMETOWN ACE HARDWARE		Yes	Yes	No	10/09/2026	520.09
USAP	P70402	116197	841939	Check	1	3071		KENNEDY PETTY CASH ACCOUNT		Yes	Yes	No	10/09/2026	449.64
USAP	P70402	116200	841940	Check	1	5991		KIRK, MICHELLE		Yes	Yes	No	10/09/2026	132.65
USAP	P70402	116198	841941	Check	1	4314		MASPA		Yes	Yes	No	10/09/2026	285.00
USAP	P70402	116193	841942	Check	1	1942		MENARDS		Yes	Yes	No	10/09/2026	81.02
USAP	P70402	116204	841943	Check	1	9188		MIKLA, KATIE		Yes	Yes	No	10/09/2026	34.50
USAP	P70402	116194	841944	Check	1	2034		MOUNDS VIEW HIGH SCHOOL		Yes	Yes	No	10/09/2026	400.00
USAP	P70402	116188	841945	Check	1	11771		NOVA EDUCATION CONSULTANTS		Yes	Yes	No	10/09/2026	1,080.00
USAP	P70402	116199	841946	Check	1	5283		OUT BACK NURSERY INC		Yes	Yes	No	10/09/2026	7,500.00

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70402	116195	841947	Check	1	2275		RENT & SAVE		Yes	Yes	No	10/09/2026	795.00
USAP	P70402	116196	841948	Check	1	2819		REPUBLIC SERVICES #923		Yes	Yes	No	10/09/2026	6,760.22
USAP	P70402	116203	841949	Check	1	6888		SOUTH ST PAUL HIGH SCHOOL		Yes	Yes	No	10/09/2026	250.00
USAP	P70402	116189	841950	Check	1	12407		SPARKS, MARK		Yes	Yes	No	10/09/2026	13.86
USAP	P70402	116186	841951	Check	1	11713	R1	VAN METER INC.		Yes	Yes	No	10/09/2026	166.34
USAP	P70402	116184	841952	Check	1	10950		WENZEL, ARINN		Yes	Yes	No	10/09/2026	101.23
USAP	P70415	116292	841953	Check	1	5510		ACCELERATED TECHNOLOGIES		Yes	Yes	No	10/14/2026	338.35
USAP	P70415	116290	841954	Check	1	5098		ADVANCED SPORTSWEAR		Yes	Yes	No	10/14/2026	1,663.00
USAP	P70415	116255	841955	Check	1	12415		AFTER THE BADGE SECURITY GROUP		Yes	Yes	No	10/14/2026	990.00
USAP	P70415	116217	841956	Check	1	1025		AFTON APPLE ORCHARD		Yes	Yes	No	10/14/2026	1,296.00
USAP	P70415	116219	841957	Check	1	10630		ALL STRINGS ATTACHED		Yes	Yes	No	10/14/2026	1,848.00
USAP	P70415	116307	841958	Check	1	8045		ALLINA HOSPITALS & CLINICS		Yes	Yes	No	10/14/2026	2,100.00
USAP	P70415	116231	841959	Check	1	11213		ANDERSON, ERIN		Yes	No	No	10/14/2026	51.22
USAP	P70415	116294	841960	Check	1	6123		ANOKA-HENNEPIN ISD #11		Yes	Yes	No	10/14/2026	1,129.74
USAP	P70415	116224	841961	Check	1	10919	R1	ARVIG		Yes	Yes	No	10/14/2026	1,255.95
USAP	P70415	116296	841962	Check	1	6190	R3	AVIBEN LLC		Yes	Yes	No	10/14/2026	583.87
USAP	P70415	116256	841963	Check	1	12419		BARTLETTE, HOPE		Yes	No	No	10/14/2026	23.56
USAP	P70415	116235	841964	Check	1	11558		BATAGLIA, KATHERINE		Yes	Yes	No	10/14/2026	107.01
USAP	P70415	116240	841965	Check	1	11897		BEARD, KAREN		Yes	No	No	10/14/2026	103.97
USAP	P70415	116291	841966	Check	1	5112		BIO CORPORATION		Yes	Yes	No	10/14/2026	805.06
USAP	P70415	116236	841967	Check	1	1156		BIX PRODUCE COMPANY LLC		Yes	Yes	No	10/14/2026	1,585.81
USAP	P70415	116234	841968	Check	1	11486	R1	BOELTER		Yes	Yes	No	10/14/2026	564.20
USAP	P70415	116225	841969	Check	1	10943		BRANDT, JULIANA		Yes	Yes	No	10/14/2026	131.90
USAP	P70415	116319	841970	Check	1	9805		BRAUN, LOUANN		Yes	Yes	No	10/14/2026	4.18
USAP	P70415	116300	841971	Check	1	7120	R2	BSN SPORTS LLC		Yes	Yes	No	10/14/2026	726.87
USAP	P70415	116245	841972	Check	1	12097		CADY BUSINESS TECHNOLOGIES, INC		Yes	Yes	No	10/14/2026	324.67
USAP	P70415	116312	841973	Check	1	8681		CANVAS HEALTH		Yes	Yes	No	10/14/2026	5,692.75
USAP	P70415	116244	841974	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI		Yes	No	No	10/14/2026	560.00
USAP	P70415	116305	841975	Check	1	7911		CENTURYLINK		Yes	Yes	No	10/14/2026	80.52
USAP	P70415	116221	841976	Check	1	10837		CLASS CREATOR		Yes	Yes	No	10/14/2026	627.20
USAP	P70415	116243	841977	Check	1	12002		COLUMN SOFTWARE PBC		Yes	Yes	No	10/14/2026	86.26
USAP	P70415	116257	841978	Check	1	1251		COMMERCIAL KITCHEN SERVICES		Yes	Yes	No	10/14/2026	1,808.09
USAP	P70415	116220	841979	Check	1	10730		COMMUNITIES IN SCHOOLS OF THE TI		Yes	Yes	No	10/14/2026	16,250.00
USAP	P70415	116258	841980	Check	1	1257		COMPUTER INTEGRATION TECHNOLO		Yes	Yes	No	10/14/2026	13,609.00
USAP	P70415	116216	841981	Check	1	10245		CSTMN LLC		Yes	Yes	No	10/14/2026	14,679.52
USAP	P70415	116259	841982	Check	1	1286		CUB FOODS		Yes	Yes	No	10/14/2026	114.76
USAP	P70415	116297	841983	Check	1	6745		CULLIGAN OF STILLWATER		Yes	Yes	No	10/14/2026	614.20
USAP	P70415	116313	841984	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	Yes	No	10/14/2026	1,685.58

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70415	116314	841985	Check	1	8840	R2	DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	Yes	No	10/14/2026	220.13
USAP	P70415	116222	841986	Check	1	10860		DEPARTMENT OF TRANSPORTATION		Yes	Yes	No	10/14/2026	743.25
USAP	P70415	116311	841987	Check	1	8663		DEPT OF THE TREASURY		Yes	Yes	No	10/14/2026	5.16
USAP	P70415	116299	841988	Check	1	6808		ECKROTH MUSIC		Yes	Yes	No	10/14/2026	127.50
USAP	P70415	116315	841989	Check	1	9411		ELLSON, NICOLE		Yes	Yes	No	10/14/2026	200.00
USAP	P70415	116301	841990	Check	1	7322	R1	FERGUSON ENTERPRISES		Yes	Yes	No	10/14/2026	87.41
USAP	P70415	116252	841991	Check	1	12384		FRATTALLONES HARDWARE & GARDE		Yes	Yes	No	10/14/2026	1,239.74
USAP	P70415	116320	841992	Check	1	9863	R2	GENUINE PARTS COMPANY		Yes	Yes	No	10/14/2026	791.73
USAP	P70415	116260	841993	Check	1	1462		GLAZIER, JODI		Yes	No	No	10/14/2026	136.89
USAP	P70415	116215	841994	Check	1	10112		GORR, KARI		Yes	Yes	No	10/14/2026	1,012.86
USAP	P70415	116261	841995	Check	1	1482		GRAINGER, W.W..		Yes	No	No	10/14/2026	1,306.09
USAP	P70415	116248	841996	Check	1	12212		HAMMER SPORTS LLC		Yes	Yes	No	10/14/2026	120.00
USAP	P70415	116262	841997	Check	1	1508		HANSON, ANNETTE		Yes	Yes	No	10/14/2026	119.97
USAP	P70415	116263	841998	Check	1	1582	R2	HILLYARD INC-MINNEAPOLIS		Yes	Yes	No	10/14/2026	1,405.82
USAP	P70415	116254	841999	Check	1	12411		HOULE, BROOKE		Yes	Yes	No	10/14/2026	900.00
USAP	P70415	116264	842000	Check	1	1610		HOWD, CAROL		Yes	No	No	10/14/2026	137.69
USAP	P70415	116249	842001	Check	1	12284		IDEAL ENERGIES SOLAR LEASING 202		Yes	No	No	10/14/2026	2,228.80
USAP	P70415	116241	842002	Check	1	11943	R1	IMPERIAL BRADY		Yes	Yes	No	10/14/2026	1,734.57
USAP	P70415	116230	842003	Check	1	11207		INFINITE HEALTH COLLABORATIVE		Yes	Yes	No	10/14/2026	330.00
USAP	P70415	116303	842004	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	Yes	No	10/14/2026	6,079.52
USAP	P70415	116265	842005	Check	1	1679	R1	J.W. PEPPER & SON INC		Yes	Yes	No	10/14/2026	68.99
USAP	P70415	116287	842006	Check	1	4276		JONELY, LINDSEY		Yes	No	No	10/14/2026	156.99
USAP	P70415	116251	842007	Check	1	12375	R1	JULIE KOCHENDORFER		Yes	No	No	10/14/2026	8.99
USAP	P70415	116289	842008	Check	1	4954		KDWA-AM		Yes	Yes	No	10/14/2026	125.00
USAP	P70415	116246	842009	Check	1	12120		KELLY SERVICES		Yes	Yes	No	10/14/2026	20,415.44
USAP	P70415	116298	842010	Check	1	6786		KOEHLER & DRAMM		Yes	Yes	No	10/14/2026	195.65
USAP	P70415	116316	842011	Check	1	9459	R1	KONICA MINOLTA/LOFFLER		Yes	Yes	No	10/14/2026	2,054.00
USAP	P70415	116253	842012	Check	1	12410		LITTLE BIRDIE BUDDIES		Yes	Yes	No	10/14/2026	275.00
USAP	P70415	116317	842013	Check	1	9776	R1	LOFFLER COMPANIES		Yes	Yes	No	10/14/2026	2,483.68
USAP	P70415	116237	842014	Check	1	11589	r1	LVC COMPANIES INC		Yes	Yes	No	10/14/2026	470.00
USAP	P70415	116318	842015	Check	1	9785		MAJCHRZAK, SANDY		Yes	No	No	10/14/2026	4.18
USAP	P70415	116266	842016	Check	1	1891		MASBO		Yes	Yes	No	10/14/2026	80.00
USAP	P70415	116283	842017	Check	1	3120		MASE		Yes	Yes	No	10/14/2026	140.00
USAP	P70415	116267	842018	Check	1	1894		MASSP		Yes	Yes	No	10/14/2026	150.00
USAP	P70415	116268	842019	Check	1	1942		MENARDS		Yes	Yes	No	10/14/2026	946.81
USAP	P70415	116226	842020	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC		Yes	Yes	No	10/14/2026	2,430.00
USAP	P70415	116269	842021	Check	1	1967	R2	MINITEX - REGENTS OF THE U OF M		Yes	Yes	No	10/14/2026	1,417.00
USAP	P70415	116270	842022	Check	1	1977		MINNESOTA COACHES LLC		Yes	Yes	No	10/14/2026	96,946.89

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70415	116271	842023	Check	1	1982		MINNESOTA DEPT. OF HEALTH		Yes	Yes	No	10/14/2026	785.00
USAP	P70415	116286	842024	Check	1	4163		MN DEPT OF LABOR & INDUSTRY		Yes	Yes	No	10/14/2026	720.00
USAP	P70415	116285	842025	Check	1	3462		MN MUSIC EDUCATORS ASSN		Yes	Yes	No	10/14/2026	510.00
USAP	P70415	116242	842026	Check	1	11971		MNPROV		Yes	Yes	No	10/14/2026	1,867.00
USAP	P70415	116304	842027	Check	1	7883	R1	NAC MECHANICAL & ELECTRICAL SER		Yes	Yes	No	10/14/2026	990.00
USAP	P70415	116214	842028	Check	1	10019	R1	NCS PEARSON INC		Yes	Yes	No	10/14/2026	620.66
USAP	P70415	116272	842029	Check	1	2083		NEW WAY HYPNOSIS CLINIC		Yes	Yes	No	10/14/2026	264.00
USAP	P70415	116232	842030	Check	1	11348		NORTHWEST PASSAGE LTD		Yes	No	No	10/14/2026	2,050.00
USAP	P70415	116239	842031	Check	1	11771		NOVA EDUCATION CONSULTANTS		Yes	Yes	No	10/14/2026	2,460.00
USAP	P70415	116273	842032	Check	1	2163	R1	PAN-O-GOLD BAKING CO		Yes	Yes	No	10/14/2026	1,012.85
USAP	P70415	116247	842033	Check	1	12203		PEDIATRIC HOME RESPIRATORY SERV		Yes	Yes	No	10/14/2026	262.50
USAP	P70415	116227	842034	Check	1	11186	R2	PERFORMANCE FOOD SERVICE		Yes	Yes	No	10/14/2026	1,619.54
USAP	P70415	116308	842035	Check	1	8152		PITNEY BOWES		Yes	Yes	No	10/14/2026	174.87
USAP	P70415	116223	842036	Check	1	10879	R1	POWERSCHOOL GROUP LLC		Yes	Yes	No	10/14/2026	1,605.00
USAP	P70415	116238	842037	Check	1	11740		PRAIRIE FARMS - WOODBURY, MN		Yes	Yes	No	10/14/2026	8,505.77
USAP	P70415	116274	842038	Check	1	2267		REGION V COMPUTER SERVICES		Yes	Yes	No	10/14/2026	13,047.25
USAP	P70415	116275	842039	Check	1	2275		RENT & SAVE		Yes	Yes	No	10/14/2026	738.55
USAP	P70415	116306	842040	Check	1	7918		RIESTER REFRIGERATION		Yes	Yes	No	10/14/2026	650.00
USAP	P70415	116233	842041	Check	1	11470		RONDEAU, NICHOLAS OR AMY		Yes	No	No	10/14/2026	300.00
USAP	P70415	116288	842042	Check	1	4344		ROWAN, MARY		Yes	No	No	10/14/2026	80.18
USAP	P70415	116276	842043	Check	1	2341		SCHINDLER ELEVATOR CORP.		Yes	Yes	No	10/14/2026	5,227.42
USAP	P70415	116282	842044	Check	1	3029		SCHMITT MUSIC		Yes	Yes	No	10/14/2026	57.00
USAP	P70415	116295	842045	Check	1	6142		SHI INTERNATIONAL CORP		Yes	Yes	No	10/14/2026	25,753.15
USAP	P70415	116229	842046	Check	1	11196	R1	SHRED IT USA - C/O STERICYCLE INC.		Yes	Yes	No	10/14/2026	118.38
USAP	P70415	116310	842047	Check	1	8643		SORENSON, KATE		Yes	Yes	No	10/14/2026	59.89
USAP	P70415	116277	842048	Check	1	2548	R1	T-MOBILE		Yes	Yes	No	10/14/2026	260.00
USAP	P70415	116278	842049	Check	1	2559		TRIO SUPPLY		Yes	Yes	No	10/14/2026	1,157.83
USAP	P70415	116293	842050	Check	1	5557	R1	ULINE SHIPPING SUPPLIES		Yes	Yes	No	10/14/2026	285.86
USAP	P70415	116302	842051	Check	1	7490		UNIVERSITY LANGUAGE CTR INC		Yes	Yes	No	10/14/2026	869.91
USAP	P70415	116284	842052	Check	1	3277		UPPER LAKES FOODS, INC		Yes	Yes	No	10/14/2026	47,394.05
USAP	P70415	116309	842053	Check	1	8339		VISTA HIGHER LEARNING		Yes	Yes	No	10/14/2026	1,210.13
USAP	P70415	116228	842054	Check	1	11187	R1	VISTAR		Yes	Yes	No	10/14/2026	1,723.97
USAP	P70415	116218	842055	Check	1	10452		WAYNE PETERSON ENTERPRISES		Yes	Yes	No	10/14/2026	2,511.65
USAP	P70415	116279	842056	Check	1	2635		WENGER CORPORATION		Yes	Yes	No	10/14/2026	196.33
USAP	P70415	116250	842057	Check	1	12308		WHISPERS OF LIFE DOULA LLC		Yes	Yes	No	10/14/2026	210.06
USAP	P70415	116280	842058	Check	1	2645		WHISTLING WELL FARM		Yes	Yes	No	10/14/2026	2,208.00
USAP	P70415	116281	842059	Check	1	2683		YMCA CAMP ST. CROIX		Yes	Yes	No	10/14/2026	2,127.19
USAP	P70403	116351	842060	Check	1	5226		BJORKLUND COMPENSATION CONSUL		Yes	No	No	10/23/2026	140.00

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70403	116354	842061	Check	1	6063		BUTLER, TEMIRA		Yes	Yes	No	10/23/2026	99.00
USAP	P70403	116358	842062	Check	1	8741		CLARK, JAMIE		Yes	No	No	10/23/2026	27.06
USAP	P70403	116353	842063	Check	1	5535		HENNING, ANNE		Yes	No	No	10/23/2026	215.73
USAP	P70403	116344	842064	Check	1	10645		HOFMEISTER, KRISTEN		Yes	No	No	10/23/2026	60.19
USAP	P70403	116359	842065	Check	1	9329	R1	HOMETOWN ACE HARDWARE		Yes	Yes	No	10/23/2026	1,124.78
USAP	P70403	116345	842066	Check	1	11207		INFINITE HEALTH COLLABORATIVE		Yes	Yes	No	10/23/2026	35,000.00
USAP	P70403	116356	842067	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/23/2026	666.68
USAP	P70403	116347	842068	Check	1	12374	R1	MARILYN FOSS		Yes	Yes	No	10/23/2026	210.00
USAP	P70403	116348	842069	Check	1	1786		MCTAGUE, JON		Yes	Yes	No	10/23/2026	22.99
USAP	P70403	116355	842070	Check	1	7502		MIDWEST EDUCATIONAL CONSULTAN		Yes	Yes	No	10/23/2026	8,450.00
USAP	P70403	116352	842071	Check	1	5528		MSC INDUSTRIAL SUPPLY INC		Yes	Yes	No	10/23/2026	3,836.65
USAP	P70403	116357	842072	Check	1	7883	R1	NAC MECHANICAL & ELECTRICAL SER		Yes	Yes	No	10/23/2026	11,064.53
USAP	P70403	116350	842073	Check	1	3070		PINECREST PETTY CASH ACCOUNT		Yes	Yes	No	10/23/2026	488.81
USAP	P70403	116346	842074	Check	1	11740		PRAIRIE FARMS - WOODBURY, MN		Yes	Yes	No	10/23/2026	5,839.13
USAP	P70403	116349	842075	Check	1	1893		SWCS COMMUNITY EDUCATION		Yes	Yes	No	10/23/2026	1,350.00
USAP	P70430	116419	842076	Check	1	12415		AFTER THE BADGE SECURITY GROUP		Yes	No	No	10/30/2026	1,080.00
USAP	P70430	116371	842077	Check	1	1025		AFTON APPLE ORCHARD		Yes	No	No	10/30/2026	784.00
USAP	P70430	116374	842078	Check	1	10630		ALL STRINGS ATTACHED		Yes	No	No	10/30/2026	683.99
USAP	P70430	116462	842079	Check	1	5432		AMERICAN RED CROSS-TRAINING SEF		Yes	No	No	10/30/2026	96.90
USAP	P70430	116408	842080	Check	1	12158	R1	AMPLIFY EDUCATION INC		Yes	No	No	10/30/2026	5,000.00
USAP	P70430	116379	842081	Check	1	11204	R1	ASLIS		Yes	No	No	10/30/2026	148.00
USAP	P70430	116387	842082	Check	1	1156		BIX PRODUCE COMPANY LLC		Yes	No	No	10/30/2026	2,190.21
USAP	P70430	116414	842083	Check	1	12269		BOARD OF SCHOOL ADMINISTRATORS		Yes	No	No	10/30/2026	1,300.00
USAP	P70430	116385	842084	Check	1	11486	R1	BOELTER		Yes	No	No	10/30/2026	1,769.09
USAP	P70430	116403	842085	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI		Yes	No	No	10/30/2026	560.00
USAP	P70430	116466	842086	Check	1	7295		CENTURYLINK		Yes	No	No	10/30/2026	174.73
USAP	P70430	116469	842087	Check	1	7332		CENTURYLINK		Yes	No	No	10/30/2026	3,930.93
USAP	P70430	116380	842088	Check	1	11236		CHORDS AND BOARDS LLC		Yes	No	No	10/30/2026	150.00
USAP	P70430	116375	842089	Check	1	10837		CLASS CREATOR		Yes	No	No	10/30/2026	720.00
USAP	P70430	116401	842090	Check	1	12002		COLUMN SOFTWARE PBC		Yes	No	No	10/30/2026	67.45
USAP	P70430	116459	842091	Check	1	4625		CRAWFORD DOOR SERVICE COMPAN		Yes	No	No	10/30/2026	1,315.00
USAP	P70430	116421	842092	Check	1	1286		CUB FOODS		Yes	No	No	10/30/2026	6.08
USAP	P70430	116389	842093	Check	1	11584		DASH SPORTS LLC		Yes	No	No	10/30/2026	1,155.00
USAP	P70430	116476	842094	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	No	No	10/30/2026	15.05
USAP	P70430	116422	842095	Check	1	1319		DEMCO		Yes	No	No	10/30/2026	89.20
USAP	P70430	116418	842096	Check	1	12402		EDGE MOBILE SHARPENING		Yes	No	No	10/30/2026	545.00
USAP	P70430	116399	842097	Check	1	11951		FARMINGTON LANES		Yes	No	No	10/30/2026	168.00
USAP	P70430	116454	842098	Check	1	3921		FOLLETT SCHOOL SOLUTIONS LLC		Yes	No	No	10/30/2026	130.00

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70430	116453	842099	Check	1	3800		FOX, MARY ELLEN		Yes	No	No	10/30/2026	49.48
USAP	P70430	116417	842100	Check	1	12396		FRESH DRY SNACKS		Yes	No	No	10/30/2026	5,200.00
USAP	P70430	116482	842101	Check	1	9863	R2	GENUINE PARTS COMPANY		Yes	No	No	10/30/2026	322.34
USAP	P70430	116460	842102	Check	1	4842	R2	GOODIN CO		Yes	No	No	10/30/2026	130.61
USAP	P70430	116423	842103	Check	1	1478		GOPHER SPORT		Yes	No	No	10/30/2026	305.95
USAP	P70430	116424	842104	Check	1	1482		GRAINGER, W.W..		Yes	No	No	10/30/2026	1,012.99
USAP	P70430	116425	842105	Check	1	1483		GRAPHIC DESIGN INC		Yes	No	No	10/30/2026	710.00
USAP	P70430	116472	842106	Check	1	7862		GREEN COMPANIES LLC		Yes	No	No	10/30/2026	4,800.00
USAP	P70430	116413	842107	Check	1	12220		GRONSETH, DEANNA		Yes	No	No	10/30/2026	551.30
USAP	P70430	116450	842108	Check	1	3030		GROTH MUSIC		Yes	No	No	10/30/2026	309.95
USAP	P70430	116412	842109	Check	1	12212		HAMMER SPORTS LLC		Yes	No	No	10/30/2026	300.00
USAP	P70430	116479	842110	Check	1	9641		HANSEY, JACLYN		Yes	No	No	10/30/2026	164.30
USAP	P70430	116461	842111	Check	1	4980		HANSON, TRENT		Yes	No	No	10/30/2026	346.39
USAP	P70430	116449	842112	Check	1	2879		HASTINGS AREA ROTARY CLUB		Yes	No	No	10/30/2026	170.00
USAP	P70430	116426	842113	Check	1	1555	R1	HAWKINS, INC.		Yes	No	No	10/30/2026	1,578.59
USAP	P70430	116468	842114	Check	1	7323	R1	HOUGHTON MIFFLIN HARCOURT		Yes	No	No	10/30/2026	5,330.59
USAP	P70430	116398	842115	Check	1	11943	R1	IMPERIAL BRADY		Yes	No	No	10/30/2026	7,039.63
USAP	P70430	116471	842116	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/30/2026	5,332.56
USAP	P70430	116427	842117	Check	1	1665		INTERMEDIATE SCHOOL DIST 917		Yes	No	No	10/30/2026	771.23
USAP	P70430	116428	842118	Check	1	1679	R1	J.W. PEPPER & SON INC		Yes	No	No	10/30/2026	477.29
USAP	P70430	116407	842119	Check	1	12120		KELLY SERVICES		Yes	No	No	10/30/2026	18,084.44
USAP	P70430	116402	842120	Check	1	12024	R1	KIDCREATE STUDIO-WOODBURY		Yes	No	No	10/30/2026	320.00
USAP	P70430	116465	842121	Check	1	6786		KOEHLER & DRAMM		Yes	No	No	10/30/2026	1,224.70
USAP	P70430	116381	842122	Check	1	11260		KRISTIN DAVIS LAW LLC		Yes	No	No	10/30/2026	385.00
USAP	P70430	116457	842123	Check	1	4296		KULLY SUPPLY INC		Yes	No	No	10/30/2026	179.55
USAP	P70430	116382	842124	Check	1	11261	R2	LAFORCE LLC		Yes	No	No	10/30/2026	1,815.00
USAP	P70430	116429	842125	Check	1	1799	R1	LAKESHORE LEARNING MATERIALS		Yes	No	No	10/30/2026	665.85
USAP	P70430	116406	842126	Check	1	12070		LB CARLSON LLP		Yes	No	No	10/30/2026	33,045.00
USAP	P70430	116481	842127	Check	1	9776	R1	LOFFLER COMPANIES		Yes	No	No	10/30/2026	587.00
USAP	P70430	116431	842128	Check	1	1891		MASBO		Yes	No	No	10/30/2026	80.00
USAP	P70430	116393	842129	Check	1	11760		MCSAS PRODUCTIONS LLC		Yes	No	No	10/30/2026	250.00
USAP	P70430	116433	842130	Check	1	1942		MENARDS		Yes	No	No	10/30/2026	697.59
USAP	P70430	116376	842131	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC		Yes	No	No	10/30/2026	560.00
USAP	P70430	116478	842132	Check	1	9188		MIKLA, KATIE		Yes	No	No	10/30/2026	42.71
USAP	P70430	116434	842133	Check	1	1973		MINNESOTA CHEMICAL CO. (THE)		Yes	No	No	10/30/2026	684.75
USAP	P70430	116435	842134	Check	1	1977		MINNESOTA COACHES LLC		Yes	No	No	10/30/2026	426,229.67
USAP	P70430	116436	842135	Check	1	1988		MINNESOTA HISTORICAL SOCIETY		Yes	No	No	10/30/2026	140.00
USAP	P70430	116386	842136	Check	1	11557	R1	MINNESOTA STATE HIGH SCHOOL SWI		Yes	No	No	10/30/2026	180.00

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70430	116477	842137	Check	1	8876		MINUTEMAN PRESS		Yes	No	No	10/30/2026	119.03
USAP	P70430	116452	842138	Check	1	3462		MN MUSIC EDUCATORS ASSN		Yes	No	No	10/30/2026	595.00
USAP	P70430	116410	842139	Check	1	12209		MN SCHOOL SOCIAL WORKERS ASSO(		Yes	No	No	10/30/2026	1,720.00
USAP	P70430	116420	842140	Check	1	12420		MN STATE COMMUNITY & TECH COLLE		Yes	No	No	10/30/2026	1,100.83
USAP	P70430	116396	842141	Check	1	11784		MNSAA		Yes	No	No	10/30/2026	750.00
USAP	P70430	116464	842142	Check	1	5528		MSC INDUSTRIAL SUPPLY INC		Yes	No	No	10/30/2026	470.99
USAP	P70430	116447	842143	Check	1	2795		MTI DISTRIBUTING, INC.		Yes	No	No	10/30/2026	57.79
USAP	P70430	116473	842144	Check	1	7883	R1	NAC MECHANICAL & ELECTRICAL SER'		Yes	No	No	10/30/2026	7,247.00
USAP	P70430	116370	842145	Check	1	10019	R1	NCS PEARSON INC		Yes	No	No	10/30/2026	547.17
USAP	P70430	116416	842146	Check	1	12395	R1	NEXTERA ENERGY SERVICES GAS LLC		Yes	No	No	10/30/2026	4,268.54
USAP	P70430	116395	842147	Check	1	11771		NOVA EDUCATION CONSULTANTS		Yes	No	No	10/30/2026	840.00
USAP	P70430	116430	842148	Check	1	1882		OFFICE OF MN IT SERVICES		Yes	No	No	10/30/2026	110.25
USAP	P70430	116437	842149	Check	1	2163	R1	PAN-O-GOLD BAKING CO		Yes	No	No	10/30/2026	1,724.91
USAP	P70430	116409	842150	Check	1	12203		PEDIATRIC HOME RESPIRATORY SERV		Yes	No	No	10/30/2026	300.00
USAP	P70430	116377	842151	Check	1	11186	R2	PERFORMANCE FOOD SERVICE		Yes	No	No	10/30/2026	4,317.72
USAP	P70430	116372	842152	Check	1	10357		PETTY CASH - SPECIAL SERVICES		Yes	No	No	10/30/2026	50.00
USAP	P70430	116392	842153	Check	1	11740		PRAIRIE FARMS - WOODBURY, MN		Yes	No	No	10/30/2026	4,977.31
USAP	P70430	116475	842154	Check	1	8834	R1	RAPTOR		Yes	No	No	10/30/2026	316.94
USAP	P70430	116467	842155	Check	1	7314		REGENTS OF UNIVERSITY OF MN		Yes	No	No	10/30/2026	539.00
USAP	P70430	116438	842156	Check	1	2267		REGION V COMPUTER SERVICES		Yes	No	No	10/30/2026	3,184.00
USAP	P70430	116474	842157	Check	1	7918		RIESTER REFRIGERATION		Yes	No	No	10/30/2026	53,150.00
USAP	P70430	116373	842158	Check	1	10576	R1	RIVERSIDE INSIGHTS		Yes	No	No	10/30/2026	371.55
USAP	P70430	116411	842159	Check	1	12210		SAFE STEP LLC		Yes	No	No	10/30/2026	5,000.00
USAP	P70430	116390	842160	Check	1	11587		SAFEWAY DRIVING SCHOOL		Yes	No	No	10/30/2026	9,360.00
USAP	P70430	116404	842161	Check	1	12041		SANVILLE, BRYCE		Yes	No	No	10/30/2026	56.85
USAP	P70430	116400	842162	Check	1	11961		SCHOOLSIN		Yes	No	No	10/30/2026	961.73
USAP	P70430	116439	842163	Check	1	2387		SHERWIN WILLIAMS CO		Yes	No	No	10/30/2026	218.84
USAP	P70430	116388	842164	Check	1	11574		SOCIAL CLUB SIMPLE LLC		Yes	No	No	10/30/2026	40.00
USAP	P70430	116405	842165	Check	1	12058		SPARKPATH		Yes	No	No	10/30/2026	105.00
USAP	P70430	116384	842166	Check	1	11383		ST PAUL SAINTS		Yes	No	No	10/30/2026	255.00
USAP	P70430	116440	842167	Check	1	2452		STAGES THEATRE CO INC		Yes	No	No	10/30/2026	784.50
USAP	P70430	116458	842168	Check	1	4405	R1	STEP SAVER INC		Yes	No	No	10/30/2026	213.44
USAP	P70430	116391	842169	Check	1	11643		STOR-A-WAY INC.		Yes	No	No	10/30/2026	525.00
USAP	P70430	116463	842170	Check	1	5445	r2	SUMMIT FIRE PROTECTION		Yes	No	No	10/30/2026	327.00
USAP	P70430	116432	842171	Check	1	1893		SWCS COMMUNITY EDUCATION		Yes	No	No	10/30/2026	1,792.75
USAP	P70430	116415	842172	Check	1	12291		TABWRITE LLC		Yes	No	No	10/30/2026	300.00
USAP	P70430	116394	842173	Check	1	11768	R1	TAHER INC		Yes	No	No	10/30/2026	6,277.77
USAP	P70430	116441	842174	Check	1	2519		TEAM SPORTING GOODS		Yes	No	No	10/30/2026	2,916.18

HASTINGS PUBLIC SCHOOLS

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Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P70430	116383	842175	Check	1	11378	R2	THE JOURNAL		Yes	No	No	10/30/2026	75.00
USAP	P70430	116480	842176	Check	1	9716		THE ZONES OF REGULATION		Yes	No	No	10/30/2026	144.00
USAP	P70430	116442	842177	Check	1	2548	R1	T-MOBILE		Yes	No	No	10/30/2026	148.89
USAP	P70430	116443	842178	Check	1	2559		TRIO SUPPLY		Yes	No	No	10/30/2026	2,801.50
USAP	P70430	116470	842179	Check	1	7490		UNIVERSITY LANGUAGE CTR INC		Yes	No	No	10/30/2026	2,384.45
USAP	P70430	116444	842180	Check	1	2579		UNIVERSITY OF MINNESOTA, TWIN CIT		Yes	No	Yes	10/30/2026	28,995.00
USAP	P70430	116451	842181	Check	1	3277		UPPER LAKES FOODS, INC		Yes	No	No	10/30/2026	52,231.32
USAP	P70430	116397	842182	Check	1	11905	R1	USI CONSULTING GROUP		Yes	No	No	10/30/2026	2,450.00
USAP	P70430	116456	842183	Check	1	4252	R2	VIKING ELECTRIC SUPPLY		Yes	No	No	10/30/2026	183.87
USAP	P70430	116455	842184	Check	1	4015	R1	VIRCO		Yes	No	No	10/30/2026	5,025.28
USAP	P70430	116378	842185	Check	1	11187	R1	VISTAR		Yes	No	No	10/30/2026	2,177.61
USAP	P70430	116448	842186	Check	1	2837		WARD'S SCIENCE		Yes	No	No	10/30/2026	293.73
USAP	P70430	116445	842187	Check	1	2635		WENGER CORPORATION		Yes	No	No	10/30/2026	927.94
USAP	P70430	116446	842188	Check	1	2645		WHISTLING WELL FARM		Yes	No	No	10/30/2026	2,208.00

Bank Total: $1,537,578.75

Report Total: $1,537,625.25

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USPR	p274p1	116160		Wire	1	10929		AVIBEN LLC		No	Yes	No	10/05/2026	69,140.75
USPR	p274p1	116161		Wire	1	1984		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/05/2026	57,547.81
USPR	p274p1	116162		Wire	1	2016		MN TRA		No	Yes	No	10/05/2026	203,990.83
USPR	p274p1	116163		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/05/2026	333,872.09
USPR	p274p1	116164		Wire	1	3283		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/05/2026	250.00
USPR	p274p1	116165		Wire	1	3880		MII LIFE		No	Yes	No	10/05/2026	0.00
USPR	p274p1	116166		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)		No	Yes	No	10/05/2026	55,325.72
USPR	p274p1	116177		Wire	1	1984		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/08/2026	116.71
USPR	p274p1	116178		Wire	1	2016		MN TRA		No	Yes	No	10/08/2026	699.61
USPR	p274p1	116179		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/08/2026	741.16
USPR	p274p1	116180		Wire	1	3880		MII LIFE		No	Yes	No	10/08/2026	0.00
USPR	p274p1	116181		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)		No	Yes	No	10/08/2026	6.89
USPR	p274p2	116324		Wire	1	10929		AVIBEN LLC		No	Yes	No	10/21/2026	70,950.81
USPR	p274p2	116325		Wire	1	1984		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/21/2026	59,471.86
USPR	p274p2	116326		Wire	1	2016		MN TRA		No	Yes	No	10/21/2026	204,825.13
USPR	p274p2	116327		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/21/2026	343,487.42
USPR	p274p2	116328		Wire	1	3283		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/21/2026	250.00
USPR	p274p2	116329		Wire	1	3880		MII LIFE		No	Yes	No	10/21/2026	0.00
USPR	p274p2	116330		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)		No	Yes	No	10/21/2026	60,646.75
USPR	p271pl	116365		Wire	1	12287		MINNESOTA UI FUND		No	Yes	No	10/27/2026	67,655.22
USPR	p274p3	116366		Wire	1	12267		OLD NATIONAL BANK FEES		No	Yes	No	10/28/2026	205.40
USPR	p274p1	116167	106153	Check	1	12077		GURSTEL LAW FIRM PC		Yes	Yes	No	10/05/2026	270.05
USPR	p274p1	116168	106154	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	Yes	No	10/05/2026	16,957.11
USPR	p274p1	116169	106155	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C		Yes	Yes	No	10/05/2026	177.50
USPR	p274p1	116170	106156	Check	1	11678		WAITE, JILL		Yes	Yes	No	10/07/2026	2,354.46
USPR	p274p2	116339	106157	Check	1	5234		EDUCATION MINNESOTA		Yes	No	No	10/21/2026	8.00
USPR	p274p2	116331	106158	Check	1	10975		EDUCATION MN HASTINGS ESP'S		Yes	Yes	No	10/21/2026	1,967.30
USPR	p274p2	116333	106159	Check	1	12077		GURSTEL LAW FIRM PC		Yes	Yes	No	10/21/2026	586.77
USPR	p274p2	116335	106160	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	Yes	No	10/21/2026	17,019.88
USPR	p274p2	116341	106161	Check	1	7384		HIGH SCHOOL FACULTY SCHOLARSHII		Yes	Yes	No	10/21/2026	74.00
USPR	p274p2	116336	106162	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C		Yes	Yes	No	10/21/2026	177.50
USPR	p274p2	116337	106163	Check	1	2002		MINNESOTA TEAMSTERS LOCAL 320		Yes	Yes	No	10/21/2026	2,076.00
USPR	p274p2	116334	106164	Check	1	12079		NATIONAL D.R.I.V.E.		Yes	Yes	No	10/21/2026	8.00
USPR	p274p2	116338	106165	Check	1	2010		NCPERS GROUP LIFE INS -157410		Yes	No	No	10/21/2026	32.00
USPR	p274p2	116340	106166	Check	1	6780		SEIU LOCAL 284		Yes	No	No	10/21/2026	1,724.49
USPR	p274p2	116332	106167	Check	1	11741		ST. CROIX VALLEY FOUNDATION		Yes	No	No	10/21/2026	80.00
USPR	p274p3	116367	106168	Check	1	11734		THE HARTFORD		Yes	No	No	10/28/2026	12,226.06

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 Date	Amount
USPR	p274p3	116368	106169	Check	1	12152		VISION SERVICE PLAN		Yes	No	No	10/28/2026	1,069.70

Bank Total: $1,585,992.98

Report Total: $1,585,992.98

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USBP	P704B1	116212	1385	Check	1	11261	R2	LAFORCE LLC		Yes	Yes	No	10/14/2026	165.00

Bank Total: $165.00

Report Total: $165.00

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
ACTV	P03ASA	116182		Wire	1	11387		AMAZON CAPITAL SERVICES, INC		No	Yes	No	10/08/2026	731.95
ACTV	P03ASB	116210		Wire	1	12367		US BANK ONE CARD		No	Yes	No	10/13/2026	6,213.12
ACTV	P04AS1	116147	38502	Check	1	1483		GRAPHIC DESIGN INC		Yes	Yes	No	10/02/2026	2,467.00
ACTV	P04AS1	116148	38503	Check	1	6874		IRONDALE HIGH SCHOOL BAND BOOS		Yes	Yes	No	10/02/2026	125.00
ACTV	P04AS1	116149	38504	Check	1	9687		LETOURNEAU, ANTHONY		Yes	Yes	No	10/02/2026	33.96
ACTV	P04AS1	116146	38505	Check	1	12337		ZACK ANDERSON		Yes	Yes	No	10/02/2026	47.95
ACTV	P04AS2	116183	38506	Check	1	1286		CUB FOODS		Yes	Yes	No	10/08/2026	47.81
ACTV	P04AS3	116208	38507	Check	1	11207		INFINITE HEALTH COLLABORATIVE		Yes	Yes	No	10/13/2026	180.00
ACTV	P04AS3	116209	38508	Check	1	12055		JONAS, KALLIE		Yes	Yes	No	10/13/2026	94.26
ACTV	P04AS4	116342	38509	Check	1	12036		BAUER, ANNA		Yes	No	No	10/23/2026	730.53
ACTV	P04AS4	116343	38510	Check	1	12337		ZACK ANDERSON		Yes	Yes	No	10/23/2026	45.18
ACTV	P04AS5	116369	38511	Check	1	12422		HOMETOWN DAIRY		Yes	No	No	10/30/2026	774.00

Bank Total: $11,490.76

Report Total: $11,490.76

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending October 31, 2026

Sequence: Crs, Org, Fd

									Description	27ADP Annual Budget	Period 202704	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	20	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	20	000	000	000	092	000	422	000	Interest-Dental	(45,000.00)	(3,415.92)	(13,608.46)	30%	0.00	30%	(31,391.54)
R	20	000	000	000	095	000	422	000	Employer Share/Premiums	(481,563.00)	(41,875.32)	(156,558.41)	33%	0.00	33%	(325,004.59)
R	20	000	000	000	097	000	422	000	Employee Share/Premiums	(98,634.00)	(9,594.65)	(27,394.90)	28%	0.00	28%	(71,239.10)
R	20	000	000	000	098	000	422	000	Retiree-Cobra Share/Premium	(120,443.00)	(10,868.63)	(43,772.35)	36%	0.00	36%	(76,670.65)
E	20	005	105	000	236	000	422	000	Dental Insurance Claims	651,351.00	48,182.12	208,028.98	32%	0.00	32%	443,322.02
E	20	005	105	000	301	000	422	000	Fees-Carrier & Consultant	40,695.00	3,506.64	13,720.44	34%	0.00	34%	26,974.56
				000	**Districtwide**					**(53,594.00)**	**(14,065.76)**	**(19,584.70)**	**37%**	**0.00**	**37%**	**(34,009.30)**
									Report Totals:	**(53,594.00)**	**(14,065.76)**	**(19,584.70)**	**37%**	**0.00**	**37%**	**(34,009.30)**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending October 31, 2026

Sequence: Crs, Org, Fd

									Description	27ADP Annual Budget	Period 202704	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	21	000	000	000	092	000	422	000	Interest -Health	(165,000.00)	(5,376.59)	(33,898.47)	21%	0.00	21%	(131,101.53)
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(7,777,386.00)	(679,417.27)	(2,544,561.93)	33%	0.00	33%	(5,232,824.07)
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,592,958.00)	(126,723.22)	(421,924.18)	26%	0.00	26%	(1,171,033.82)
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(441,164.00)	(48,348.56)	(169,383.03)	38%	0.00	38%	(271,780.97)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(38,362.00)	(2,398.65)	(9,594.60)	25%	0.00	25%	(28,767.40)
E	21	005	105	000	223	000	422	000	Medical Insurance Claims	6,955,772.00	651,337.77	1,842,017.20	26%	0.00	26%	5,113,754.80
E	21	005	105	000	224	000	422	000	Pharmacy Claims	2,981,045.00	292,781.50	899,102.22	30%	0.00	30%	2,081,942.78
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	(766,552.00)	(54,820.37)	(217,038.23)	28%	0.00	28%	(549,513.77)
E	21	005	105	000	301	000	422	000	Veba/Flex/Health	259,333.00	21,531.90	66,125.90	25%	0.00	25%	193,207.10
E	21	005	105	000	308	000	422	000	StopLoss	601,583.00	50,492.02	151,457.69	25%	0.00	25%	450,125.31
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	39,980.00	0.00	20,600.00	52%	0.00	52%	19,380.00
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	4,788.00	0.00	1,191.00	25%	0.00	25%	3,597.00
E	21	005	105	000	317	000	422	000	Network Fees	13,454.00	0.00	0.00	0%	0.00	0%	13,454.00
				000	**Districtwide**					**74,533.00**	**99,058.53**	**(415,906.43)**	**(558%)**	**0.00**	**(558%)**	**490,439.43**
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA	(3,912.00)	0.00	(3,601.86)	92%	0.00	92%	(310.14)
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(558,000.00)	(60,585.94)	(131,321.59)	24%	0.00	24%	(426,678.41)
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	558,000.00	60,585.94	131,321.59	24%	0.00	24%	426,678.41
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA	3,912.00	0.00	3,601.86	92%	0.00	92%	310.14
				326	**District Additional R/E**					**0.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(0.00)**
									Report Totals:	**74,533.00**	**99,058.53**	**(415,906.43)**	**(558%)**	**0.00**	**(558%)**	**490,439.43**

HASTINGS ISD #200 BOARD REPORT FOR THE MONTH ENDING: June 2026

Final Results; Audit Completed.

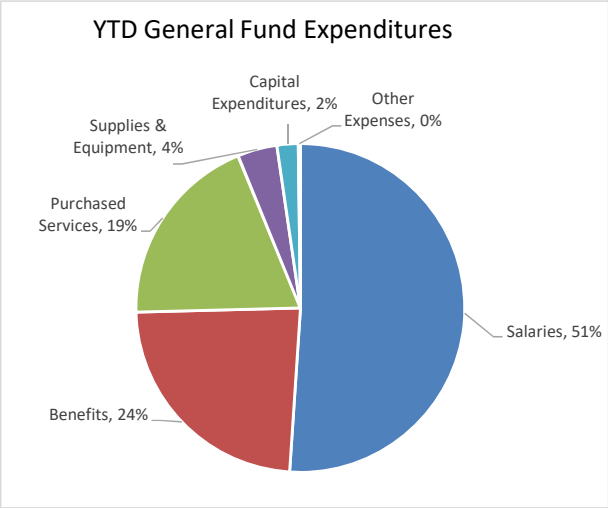
EXPENDITURE TOTALS

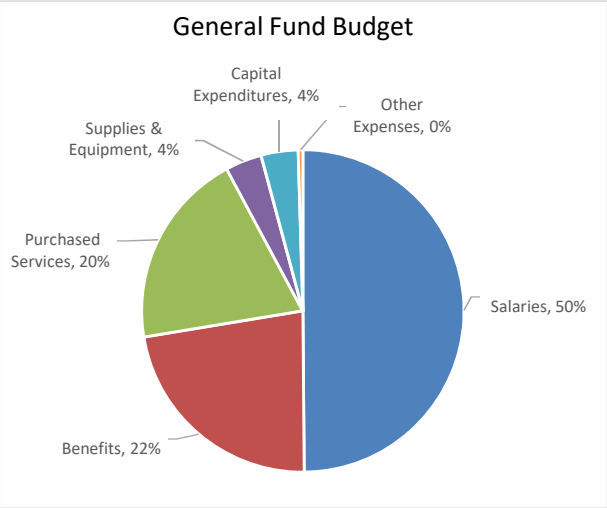
	FY 2026 Budget (REV)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries	35,318,477	6,985,839	34,228,327	1,090,150	97%
200 Benefits	15,956,927	3,191,678	15,817,817	139,109	99%
300 Purchased Services	13,984,601	2,603,208	12,879,085	1,105,517	92%
400 Supplies & Equipment	2,592,729	356,010	2,618,885	(26,156)	101%
500 Capital Expenditures	2,638,174	63,661	1,385,540	1,252,634	53%
800 Other Expenses	322,822	3,602	144,644	178,177	45%
900 Other Financing Uses	0	62,488	62,488	(62,488)	0%
	70,813,730	13,266,486	67,136,786	3,676,944	**95%**
Food Service Fund (02)	3,517,837	454,138	3,551,620	(33,783)	**101%**
Community Service Fund (04)	2,847,673	286,839	2,657,113	190,560	**93%**
Building Construction Fund (06)	563,602	123,094	241,729	321,874	**43%**
Debt Service Fund (07)	4,686,350	575	4,686,525	(175)	**100%**
Student Activities Fund (10)	275,000	5,645	367,068	(92,068)	**133%**
Deferred Accounts-Donations/Misc Fund (11)	640,619	129,441	674,960	(34,341)	**105%**
Scholarships Fund (12)	140,000	0	154,500	(14,500)	**110%**
Totals	**$83,484,811**	**$14,266,218**	**$79,470,301**	**$4,014,510**	

** Monthly expenditures include payroll and finance.

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

** Some July/August/September payment register expenses are posted to June due to timing of incurred expense and are not included in above monthly expenditures.





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	6/1/2026	6/30/2026	2,423,558	Pay dates 6/5 and 6/18
Liability Checks & Wires	6/1/2026	6/30/2026	1,800,861	Bd. Share $530,712
Total			**$4,224,419**	

FINANCE DISBURSEMENTS

Checks & Wires	6/1/2026	6/30/2026	1,910,672
Total			**$1,910,672**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	766,414	626,556	$139,858
Health	10,186,128	10,480,115	($293,986)

11/11/2026

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

June 2026 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	JOURNAL ENTRIES	BALANCE END OF MONTH
GENERAL FUND- 01	12,242,933.41	7,463,756.59	(3,567,556.52)	(6,908,114.65)	9,231,018.83
FOOD SERVICE FUND - 02	263,883.53	337,040.26	(43,890.71)	(216,393.46)	340,639.62
COMMUNITY ED - 04	536,671.31	189,581.83	(25,033.36)	102,842.89	804,062.67
BUILDING CONSTRUCTION - 06	448,818.70	1,324.47	(53,397.61)	0.00	396,745.56
DEBT REDEMPTION - 07	2,745,080.82	0.00	(575.00)	618,681.84	3,363,187.66
STUDENT ACTIVITY FUND -10	111,859.37	7,404.64	(5,570.67)	827.38	114,520.72
DEFERRED ACCOUNTS - 11	541,608.91	134,613.05	(76,511.36)	(17,667.49)	582,043.11
SCHOLARSHIP - 12	281,437.86	46,046.37	0.00	0.00	327,484.23
DENTAL SELF FUNDED - 20	1,090,231.82	3,181.33	(49,325.26)	128,342.20	1,172,430.09
HEALTH SELF FUNDED -21	3,172,667.73	7,977.88	(759,373.22)	1,920,822.68	4,342,095.07
OPEB PERA/CE TRUST - 45	7,430,903.90	0.00	0.00	22,615.79	7,453,519.69
TOTALS	28,866,097.36	8,190,926.42	(4,581,233.71)	(4,348,042.82)	**28,127,747.25**

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	91,356.39	0.00	0.00	37.19	91,393.58
MSDLAF AP	1,098,057.49	(1,001,677.23)	0.00	916.56	97,296.82
MSDLAF Payroll	203,217.65	(17,945.91)	0.00	0.00	185,271.74
MSDLAF Scholarship	288,484.23	0.00	0.00	0.00	288,484.23
MSDLAF General	15,753,876.10	0.00	9,730.67	0.00	15,763,606.77
MSDLAF Flex	120,453.82	(885.36)	0.00	0.00	119,568.46
MSDLAF Dental Self Funded	1,167,277.31	0.00	0.00	0.00	1,167,277.31
MSDLAF Health Self Funded	2,427,743.06	0.00	0.00	0.00	2,427,743.06
MSDLAF Bond Proceeds	442,112.42	(19,111.19)	0.00	0.00	423,001.23
Vermillion Bank	110,787.36	(203.00)	0.00	0.00	110,584.36
OPEB PERA/CE Trust Account	7,453,519.69	0.00	0.00	0.00	7,453,519.69
TREASURER'S BALANCE	29,156,885.52	(1,039,822.69)	9,730.67	953.75	**28,127,747.25**

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending June 30, 2026

Sequence: Crs, Org, Fd

									Description	26REV Annual Budget	Period 202613	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	20	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	122.78	0%	0.00	0%	(122.78)
R	20	000	000	000	092	000	422	000	Interest-Dental	(45,000.00)	(9,128.78)	(57,332.97)	127%	0.00	127%	12,332.97
R	20	000	000	000	095	000	422	000	Employer Share/Premiums	(495,971.00)	59,136.00	(484,726.44)	98%	0.00	98%	(11,244.56)
R	20	000	000	000	097	000	422	000	Employee Share/Premiums	(87,525.00)	6,398.60	(100,681.54)	115%	0.00	115%	13,156.54
R	20	000	000	000	098	000	422	000	Retiree-Cobra Share/Premium	(125,174.00)	0.00	(123,795.75)	99%	0.00	99%	(1,378.25)
E	20	005	105	000	236	000	422	000	Dental Insurance Claims	665,000.00	31,794.60	589,367.35	89%	0.00	89%	75,632.65
E	20	005	105	000	301	000	422	000	Fees-Carrier & Consultant	32,126.00	0.00	37,188.25	116%	0.00	116%	(5,062.25)
				000	**Districtwide**					**(56,544.00)**	**88,200.42**	**(139,858.32)**	**247%**	**0.00**	**247%**	**83,314.32**
									Report Totals:	**(56,544.00)**	**88,200.42**	**(139,858.32)**	**247%**	**0.00**	**247%**	**83,314.32**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending June 30, 2026

Sequence: Crs, Org, Fd

									Description	26REV Annual Budget	Period 202613	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	1,208.81	0%	0.00	0%	(1,208.81)
R	21	000	000	000	092	000	422	000	Interest -Health	(165,000.00)	(33,534.25)	(196,429.39)	119%	0.00	119%	31,429.39
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(7,073,265.00)	924,588.17	(7,431,992.03)	105%	0.00	105%	358,727.03
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,880,235.00)	188,279.15	(1,500,216.36)	80%	0.00	80%	(380,018.64)
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(465,611.00)	0.00	(455,465.08)	98%	0.00	98%	(10,145.92)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(57,547.00)	0.00	(37,472.00)	65%	0.00	65%	(20,075.00)
E	21	005	105	000	223	000	422	000	Medical Insurance Claims	8,272,821.00	374,692.62	6,983,944.39	84%	0.00	84%	1,288,876.61
E	21	005	105	000	224	000	422	000	Pharmacy Claims	1,459,910.00	27,156.85	2,793,620.17	191%	0.00	191%	(1,333,710.17)
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	(500,000.00)	0.00	(673,161.97)	135%	0.00	135%	173,161.97
E	21	005	105	000	301	000	422	000	Veba/Flex/Health	220,000.00	0.00	252,786.56	115%	0.00	115%	(32,786.56)
E	21	005	105	000	308	000	422	000	StopLoss	539,600.00	0.00	510,689.95	95%	0.00	95%	28,910.05
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	41,200.00	0.00	41,200.00	100%	0.00	100%	0.00
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	4,968.00	0.00	4,773.00	96%	0.00	96%	195.00
E	21	005	105	000	317	000	422	000	Network Fees	2,000.00	0.00	500.00	25%	0.00	25%	1,500.00
				000	**Districtwide**					**398,841.00**	**1,481,182.54**	**293,986.05**	**74%**	**0.00**	**74%**	**104,854.95**
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA	(3,912.00)	0.00	(3,912.30)	100%	0.00	100%	0.30
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(571,200.00)	0.00	(561,850.10)	98%	0.00	98%	(9,349.90)
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	571,200.00	0.00	561,850.10	98%	0.00	98%	9,349.90
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA	3,912.00	0.00	3,912.30	100%	0.00	100%	(0.30)
				326	**District Additional R/E**					**0.00**	**0.00**	**(0.00)**	**0%**	**0.00**	**0%**	**(0.00)**
									Report Totals:	**398,841.00**	**1,481,182.54**	**293,986.05**	**74%**	**0.00**	**74%**	**104,854.95**

2026-2027 Fundraisers for Approval
November 2026

Fundraisers are approved on a monthly basis by the School Board

Fund	Student Group	School	Fundraiser Description	Timeframe	Responsible Teacher/ Advisor	Funds Used for
11 - Deferred Accts	Unified Champion School Program	High School	Special Olympics Mobile Polar Plunge	1/15-27 - 3/12/27	Serina Stokke/Sara Stenger	Unified programming at High School
10 - Student Activities	Peer Helpers	High School	Candy Cane "Candy Grams"	12/14/26 - 12/18/26	Kim Hoff	Peer Helper supplies

Completed Fundraisers

Fundraisers are approved on a monthly basis by the School Board

Fund	Student Group	School	Fundraiser Description	Timeframe	Responsible Teacher/ Advisor	Funds Used for	Date Board Approved	Amount Raised
10 - Student Activities	Girls Tennis	High School	Kinder Coffee	8/17/26-9/30/26	Marissa Welch	Girls Tennis	7/15/26	$203.00
11 - Deferred Accts	8th Grade	Middle School	Butter Braids	9/9/26-9/23/26	Jeremy Reuter	Eagle Bluff Environmental Learning Trip	7/15/26	$10,026.00

CONTRACT APPROVAL
NOVEMBER 18, 2026

School/Department
Facilities and Safety

Vendor
Likes Landscaping

Purpose
Snow removal contract

Term
2026 - 2029

Cost
The attached contract displays rates for locations and changes by the amount of snow. We currently have $11,000 budgeted for the 2026 - 2027 snow season.
Plowing Contracts.pdf

RECOMMENDATION
Administration is recommending approving the contract(s).

Board Meeting Date: **11.18.26**

RETIREMENT/RESIGNATION/TERMINATION

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE
Ginther, Laura	Resignation	Cook Assistant; 3 Hours / Day Hastings Middle School	Food Service	November 10, 2026
Schmitz, Michelle	Retirement	Paraprofessional; 6.25 Hours / Day Hastings Middle School	ED MN - ESP	January 4, 2027

NEW HIRES

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	EMPLOYEE GROUP	EFFECTIVE DATE
Atkins, Elle	Nurse Substitute; Hours Vary District Wide	$32.47 / Hour	N/A	November 3, 2026
Burkhalter, Sarah	HR Supervisor District Wide	$99,879 Annually	Supervisor	November 9, 2026
Ginther, Laura	Food Service Cook Asst; 3 Hours / Day Hastings Middle School	$19.59 / Hour	Food Service	November 4, 2026
Johnson, Michelle	Food Service Sub; Hours Vary District Wide	$19.00 / Hour	N/A	November 11, 2026
Kielas, Sara	EC Assistant Substitute; Hours Vary District Wide	$18.00 / Hour	N/A	November 16, 2026
Langley, Julie	Paraprofessional Substitute; Hours Vary District Wide	$19.40 / Hour	N/A	November 2, 2026
Mancl, Tiffany	EC Assistant Substitute; Hours Vary District Wide	$18.00 / Hour	N/A	November 9, 2026

ASSIGNMENT CHANGES

NAME	FROM	TO	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Savola, Misty	Cook Assistant; 3 Hours / Day $19.59 / Hour Hastings Middle School	Cook; 6.25 Hours / Day $20.37 / Hour (Corrected) Hastings Middle School	Food Service	September 15, 2026

eINDEPENDENT
SCHOOL DISTRICT #200

Master Agreement



202~~5~~6-202~~6~~7

202~~6~~7-202~~7~~8

Teamsters Local 320
Representing Community Education
Paraprofessional Employees

TABLE OF CONTENTS

NOTE: THE TOC WILL BE UPDATED WITH FINAL REVISIONS

ARTICLE 1 - PURPOSE 1
ARTICLE 2 - RECOGNITION OF EXCLUSIVE REPRESENTATIVE 1
Section 1 - Recognition 1
Section 2 - Appropriate Unit 1
Section 3 - Inclusion or Exclusion 1
ARTICLE 3 - DEFINITIONS 2
Section 1 - Union 2
Section 2 - Union Members 2
Section 3 - Employee 2
Section 4 - District 2
Section 5 - Superintendent 2
Section 6 - Work Year 2
Section 7 - Terms and Conditions of Employment 2
Section 8 - Other Terms 2
Section 9 - Seniority 2
Section 10 - Domestic Partner 3
ARTICLE 4 - EMPLOYER SECURITY 3
ARTICLE 5 - EMPLOYER AUTHORITY 3
Section 1 - Management Rights 3
Section 2 - District Obligation 3
Section 3 - Discretion of District 3
ARTICLE 6 - UNION SECURITY 3
Section 1 - Payroll Deduction 3
Section 2 - Union Dues 4
Section 3 - Union Steward 4
Section 4 - Bulletin Boards 4
Section 5 - Seniority List 4
Section 6 - Union Responsibility 4
ARTICLE 7 - RATES OF PAY 4
Section 1 - Positions and Wage Rates 4
Section 2 - Step Increase Status 4
Section 3 - Grade Level/Assignment Transition 5
Section 4 - Moving to a Lower Grade 5
Section 5 - Subbing or Requesting to Work at a Higher Grade 5
Section 6 - Subbing or Requesting to Work in a Lower Grade 5
Section 7 - Employment Hours Record 5

Section 8 - In-Service Training 5
ARTICLE 8 - EMPLOYMENT STATUS 5
Section 1 - Probationary Period 5
Section 2 - Probationary Period - Change of Classification ..... 6~~5~~
Section 3 - Completion of Probationary Period 6
ARTICLE 9 - HOURS OF SERVICE 6
Section 1 - Basic Work Schedule 6
Section 2 - Lunch Breaks and Rest Periods 7
Section 3 - Preparation Time 7
ARTICLE 10 - SUSPENSION, DEMOTION, OR DISCHARGE 7
Section 1 - Just Cause 7
Section 2 - Form 7
Section 3 - Personnel File 7
Section 4 - Review of Personnel File 7
Section 5 - Grievances 7
ARTICLE 11 - JOB POSTINGS 8
Section 1 - Posting 8
ARTICLE 12 - LAYOFF AND RECALL 8
Section 1 - Reduction 8
Section 2 - Notice 8
Section 3 - Length of Recall 8
Section 4 - Recall 8
Section 5 - Reinstatement 8
ARTICLE 13 - OVERTIME 8
Section 1 - Overtime 8
Section 2 - Distribution of Overtime 9
Section 3 - Limitations 9
Section 4 - Calculation 9
ARTICLE 14 - RELEASE TIME 9
Section 1 - Early Release from Scheduled Hours 9
ARTICLE 15 - GRIEVANCE PROCEDURE 9
Section 1 - Definition of a Grievance 9
Section 2 - Union Representative 9
Section 3 - Processing of a Grievance 9
Section 4 - Procedure 10
Section 5 - Arbitrator's Authority 10
Section 6 - Waiver 11
ARTICLE 16 - GROUP INSURANCES 11
Section 1 - Selection of Carrier 11
Section 2 - Coverage Under Multiple Bargaining Units 11

Section 3 - Combined Coverage 11
Section 4 - Spouse Contribution for Medical-Hospitalization Insurance 11
Section 5 - Spouse Coverage for Dental Insurance 12
Section 6 - Eligibility 12
Section 7 - Medical-Hospitalization Insurance 12
Section 8 - Income Protection Long Term Disability Insurance 14
Section 9 - Dental Insurance 14
Section 10 - Life Insurance 14
Section 11 - Claims Against the District 14
Section 12 - Workers' Compensation 15
ARTICLE 17 - LEAVE PROVISIONS 15
Section 1 Sick/ESST Leave 15
Section 2 - Bereavement 16
Section 3 - Parental Leave ..... 18~~16~~
Section 4 - Jury Duty and Other Legal Commitments ..... 18~~17~~
Section 5 - Unpaid Leaves of Absence ..... 19~~17~~
Section 6 - Emergency Closings ..... 19~~17~~
ARTICLE 18 - DISCRETIONARY LEAVE AND HOLIDAYS ..... 19~~17~~
Section 1 - Discretionary Leave ..... 19~~17~~
Section 2 - Holidays ..... 20~~18~~
ARTICLE 19 - SEVERANCE ..... 21~~19~~
Section 1 - Eligibility Payment ..... 21~~19~~
Section 2 - Group Insurance ..... 22~~20~~
Section 3 - Matching Contribution Plan 403B ..... 23~~21~~
Section 4 ..... 23~~21~~
ARTICLE 20 - MISCELLANEOUS ..... 23~~21~~
Section 1 - Short Course Training ..... 23~~21~~
Section 2 - Pay Periods ..... 23~~21~~
Section 3 - Resignation ..... 24~~22~~
Section 4 - Use of Personal Vehicles ..... 24~~22~~
ARTICLE 21 - SAVINGS CLAUSE ..... 24~~22~~
ARTICLE 22 - DURATION ..... 24~~22~~
Section 1 - Term and Reopening Negotiations ..... 24~~22~~
Section 2 - Effect ..... 24~~22~~
Section 3 - Finality ..... 24~~22~~
APPENDIX A ..... 27~~24~~
APPENDIX B - Severance Rate & Health Caps ..... 28~~25~~
MEMORANDUM OF UNDERSTANDING – Sick Leave Bank ..... 29~~26~~
MEMORANDUM OF UNDERSTANDING - Membership Vote to Move to Union's Insurance Plan ..... 31~~28~~

ARTICLE 1 - PURPOSE

Subd. 1 - This Agreement is entered into between Independent School District No. 200, Hastings, Minnesota (herein referred to as the "District"), and the Teamsters Local No. 320 (hereinafter referred to as the "Union"), pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended (hereinafter referred to as the "P.E.L.R.A."), to provide the terms and conditions of employment for Community Education employees.

Subd. 2 - It is the intent and purpose of this Agreement to:

a. Assure sound and mutually beneficial working and economic relationships between the parties hereto;

b. Establish procedures for the resolution of disputes concerning this Agreement's interpretation and/or application; and

c. Place in written form the parties' agreement upon terms and conditions of employment for the duration of this Agreement.

ARTICLE 2 - RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1 - Recognition

In accordance with P.E.L.R.A., the District recognizes the Union as the exclusive representative for the Community Education Employee group.

Section 2 - Appropriate Unit

All employees in the above categories are members of the appropriate unit except the following:

a. Employees whose service in the above positions do not exceed the lesser of 10½ hours per week or 35% of the work week in the employee bargaining unit;
b. Employees who hold positions of a temporary or seasonal character for a period not in excess of 67 working days in any calendar year;
c. Emergency employees;
d. Supervisory employees; and
e. Essential employees.

Section 3 - Inclusion or Exclusion

In the event the District and the Union are unable to reach an agreement as to the inclusion or exclusion of a new or modified job position, the issue shall be submitted to the Bureau of Mediation Services for determination.

Section 4 - Notification of Bargaining Unit

Within the first 30 days after hire, a new hire will be afforded 30 minutes during the workday in which to meet with a representative from the Union, either the business agent or the Union

steward, for an initial meeting to explain the role of the Union to the new member. The Human Resources department will provide notice of newly hired bargaining unit employees in accordance with Minnesota Statute.

ARTICLE 3 - DEFINITIONS

Section 1 - Union

The Minnesota Teamsters Public and Law Enforcement Employees' Union, Local No. 320.

Section 2 - Union Members

A member of the Minnesota Teamsters Public and Law Enforcement Employees' Union, Local No. 320.

Section 3 - Employee

A member of the exclusively recognized bargaining unit.

Section 4 - District

Independent School District No. 200, Hastings, Minnesota.

Section 5 - Superintendent

Superintendent of Independent School District No. 200.

Section 6 - Work Year

The work year of the employees shall be determined based on the enrollments in the program(s), qualifications of the individuals and seniority rights. The District shall determine the work schedule and the number of regular employees based on program enrollments and funds available to operate said program(s).

Section 7 - Terms and Conditions of Employment

Terms and conditions of employment shall mean the hours of employment, the compensation therefore, including fringe benefits, except retirement contributions or benefits, and the District's personnel policies affecting the working conditions of the employees.

Section 8 - Other Terms

Terms not defined in this Agreement shall have those meanings as defined by the P.E.L.R.A.

Section 9 - Seniority

Subd. 1 - Seniority shall be the length of service with the District. Seniority shall start effective with the initial date of regular employment, as approved by the School Board.

Subd. 2 - For purposes of layoff, application and recall, seniority shall be considered the length of service within the bargaining unit. In the event that an employee's hours no longer fulfill the

requirement for placement on the Seniority List, the employee would not accumulate seniority during that period of time. When the number of hours again fulfills the requirements 10.5 hours, the employee would resume accruing seniority. (Example: If the employee's hours do not meet the 10.5 hour requirement, the years of service remain where it is until the employee once again fulfills the 10.5 hour requirement at which point seniority starts to build again.)

Section 10 - Domestic Partner

Domestic partner shall be defined as an individual for whom the employee has completed a domestic partner registration form with a city/government agency. A copy of the registration must be provided to the District in advance of a request for leave within this Agreement to apply.

ARTICLE 4 - EMPLOYER SECURITY

The Union agrees that during the life of this Agreement, it will not cause, encourage, participate in or support any strike, slow-down or other interruption of or interference with the normal functions of the District.

ARTICLE 5 - EMPLOYER AUTHORITY

Section 1 - Management Rights

The Union recognizes that the District is not required to meet and negotiate on matters of inherent managerial policy which include, but are not limited to, such areas of discretion or policy as the functions and programs of the District, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel, and that all management rights and management functions not expressly delegated in this Agreement are reserved to the District.

Section 2 - District Obligation

The Union recognizes the right and obligation of the District to efficiently manage and conduct the operation of the District within the legal limitations and with its primary obligation to provide educational opportunities for the students of the District.

Section 3 - Discretion of District

Any term and/or condition of employment not specifically established or modified by this Agreement shall remain solely within the discretion of the District to modify, establish or eliminate.

ARTICLE 6 - UNION SECURITY

Section 1 - Payroll Deduction

The District shall deduct from the wages of employees who authorize such a deduction, in writing, an amount necessary to cover monthly Union dues. The District shall remit the collected dues to the Union monthly.

Section 2 - Union Dues

The District shall deduct from the wages of employees who authorize such deduction in writing, an amount as established by the Union. Such money shall be remitted as directed by the Union.

Section 3 - Union Steward

The Union shall designate employees from the bargaining unit to act as steward and/or alternate and shall inform the District in writing of such choice and of any changes in the position of steward and/or alternate.

Section 4 - Bulletin Boards

The District shall make space available on employee bulletin boards for the posting of Union notices and/or announcements.

Section 5 - Seniority List

Subd 1 - The District will maintain two separate seniority lists, one for all School Aged Care staff, and a second for all other members of the bargaining unit. The District shall update and electronically distribute the seniority lists to each member of the bargaining unit on or before March 1 each year.

Subd. 2 - The seniority lists shall contain all employees in the bargaining unit who have completed the probationary period in Article 8, Section 1. Upon completion of the above probationary period, employees shall be added to the appropriate list effective retroactive to their initial employment date.

Subd. 3 - Each member will have 30 days to notify the District of any error in the list.

Subd. 4 - If any changes are made to the lists initially posted, a final revised list will be posted reflecting any changes by no later than April 15 each year.

Section 6 - Union Responsibility

The Union agrees to indemnify and hold the District harmless against any and all claims, suits, orders or judgments brought or issued against the District as a result of any action taken or not taken by the District under the provisions of this Article.

ARTICLE 7 - RATES OF PAY

Section 1 - Positions and Wage Rates

The positions and wages reflected in Appendix A incorporated herein and a part of this Agreement shall be in effect for the duration of said Agreement.

Section 2 - Step Increase Status

Employees shall be compensated pursuant to Appendix A. If the initial employment is after March 1 the employees shall not advance to the next step on the following July 1. Upon the

expiration of the Agreement, a step is not automatic and is subject to renegotiations by the parties.

Section 3 - Grade Level/Assignment Transition

When an employee accepts a position at a higher grade level, they will be shadowed in to an hourly rate that is closest to their existing rate and then moved to a step that reflects at least a four percent increase above their current rate. This same system will be true for any employee moving from another bargaining unit accepting a position at a higher classification in this bargaining unit.

Section 4 - Moving to a Lower Grade

When an employee moves to a position with a lower grade level they will be placed at the same step on the new salary schedule in the appropriate classification.

Section 5 - Subbing or Requesting to Work at a Higher Grade

Employees regularly employed subbing at a higher grade will be paid at Step 1 of that grade or current rate plus $2.75 per hour.

Section 6 - Subbing or Requesting to Work in a Lower Grade

Employees regularly employed subbing at a lower grade will be paid at the same step of the lower grade.

Section 7 - Employment Hours Record

Employees shall punch in and out each day, using the District's time tracking system. Each week employees shall verify employment hours record which shall contain the following: regular hours worked, premium pay (overtime) hours worked, holidays, and leave days, if any.

Section 8 - In-Service Training

The District shall compensate all mandatory training and pay associated workshop fee(s).

Section 9 - Overpayment

The District may deduct any overpayment from an employee's paycheck upon written notice to the employee, with reasonable repayment arrangements available for any balance not recovered through payroll deduction, to the extent permitted by law.

ARTICLE 8 - EMPLOYMENT STATUS

Section 1 - Probationary Period

An employee under the provisions of this Agreement shall serve a probationary period of nine months of continuous service in the District during which time the District shall have the unqualified right to suspend without pay, discharge or otherwise discipline such employee, and during this probationary period, the employee shall have no recourse to the grievance procedure insofar as suspension, discharge or other discipline is concerned. However, a probationary

employee shall have the right to bring a grievance of any other provisions of the contract alleged to have been violated.

Section 2 - Probationary Period - Change of Classification

In addition to the initial probationary period, an employee promoted to a new classification shall serve a new probationary period of 90 calendar days in any such new classification. During this 90 day probationary period, if it is determined by the District that the employee's performance in the new classification does not meet the standards of the District, the District shall have the right to reassign the employee to his/her former classification and the employee shall have no recourse to the grievance insofar as the transfer to the former classification is concerned.

Section 3 - Completion of Probationary Period

An employee who has completed the probationary period may be suspended without pay, discharged or disciplined only for just cause. An employee who has completed the probationary period and is suspended without pay, discharged or otherwise disciplined shall have access to the grievance procedure.

ARTICLE 9 - HOURS OF SERVICE

Section 1 - Basic Work Schedule

Subd. 1 - The basic work schedule for all employees shall be determined by the District and all employees will be assigned scheduled hours. Employees shall receive a minimum of ten working days' notice before a change of schedule and any non-school days and before the start of the school year, except in the case of an emergency.

Subd. 2 - Basic Work Year - All SAC Leads will be 12 month, year round employees. SAC employees are required to work, at a minimum, their school year scheduled weekly hours, during the summer months.

Subd. 3 - Basic Work Day - The basic work schedule for all Early Childhood Family Program Assistants shall be determined by the District on a semester basis. All employees will be assigned scheduled hours based on the enrollment needs and finances of the program.

Subd. 4 - Basic Work Schedule - The basic work schedule for all School Age Child Care staff, School Readiness staff and Early Childhood Screening staff shall be determined by the District at the beginning of the school year for the duration of the school year when school is in session. Schedules can be adjusted during the year to meet the enrollment needs and finances of the program.

Subd. 5 - Hours of Service - When it is necessary to add hours to a program, these hours shall be given to the most senior qualified employee in the program classification, providing these hours do not constitute overtime. If no senior qualified employee in the program classification applies for the added hours, senior qualified employees in other classifications may apply for and be assigned to the added hours.

Subd. 6 - Summer Employment - Summer positions will be posted and staff will bid or reject positions based on seniority in the program classification in which an employee is regularly employed. If no senior qualified employee in the program classification applies for an open

summer position, senior qualified employees in other classifications may apply and be assigned to the posted positions.

Subd. 7 - Part time and temporary employees shall be the first to experience reduction in hours as determined by management needs.

Subd. 8 - Hours of Assignment and Guarantee - When assigning hours, the most senior employee is assigned hours first. Then the next most senior employee and on through the bargaining unit employees. Probationary employees will be the last bargaining unit employees to be assigned hours. Individuals working under the 10.5 hours will not receive any hours until bargaining unit employees have received their hours.

Section 2 - Lunch Breaks and Rest Periods

Employees who work a minimum of six consecutive hours per day will be provided an unpaid duty-free lunch break of 30 minutes. An additional duty free 15 minute break will be provided each day for every consecutive four hour work period. Employees who work at least four, but less than six consecutive hours per day will receive one paid 15 minute rest break.

Section 3 - Preparation Time

School Age Child Care Lead - School Age Care Leads working eight hours per day shall be provided 90 minutes of preparation time per day. Preparation time will be pro-rated for those Leads working less than eight hours per day. Preparation time shall not be available on days where School Age Leads are attending a field trip.

ARTICLE 10 - SUSPENSION, DEMOTION, OR DISCHARGE

Section 1 - Just Cause

The District will suspend, demote or discharge any employee for just cause only.

Section 2 - Form

Suspensions, demotions and discharge will be in written form.

Section 3 - Personnel File

Written reprimands, notices of suspension and notices of discharge which are to become part of an employee's personnel file shall be read and acknowledged by signature of the employee. Employees and the Union shall receive a copy of such reprimands and/or notices. In the event of a written reprimand, the employee shall have the right to file a written response and such response, upon presentation to the District, shall be attached to the original reprimand and be a part of the employee's personnel file.

Section 4 - Review of Personnel File

Employees may examine their own individual personnel files at reasonable times under the direct supervision of the District.

Section 5 - Grievances

Grievances relating to this Article shall be initiated by the Union in Step 1 of the grievance procedure under Article 15.

ARTICLE 11 - JOB POSTINGS

Section 1 - Posting

Subd. 1 - All job openings will be posted for a minimum of five days. Postings will consist of notification to members via District email and will be available to view on the District website. Positions will be posted internally and externally at the same time, however, interviews will be conducted with selected internal applicants, prior to the consideration of external candidates.

Subd. 2 - The District shall have the ability to temporarily assign employees to posted openings pending final selection of any posted jobs.

ARTICLE 12 - LAYOFF AND RECALL

Section 1 - Reduction

In the event the District reduces the work force, such reduction shall be made in order of seniority within classification. The last employee hired shall be the first to be laid off within program classification. See seniority listing.

Section 2 - Notice

Employees to be laid off shall receive two weeks advance notice in writing.

Section 3 - Length of Recall

Employees on layoff shall retain the right to recall for a period of 12 months from the date of the employee's last date of employment.

Section 4 - Recall

Employees shall be recalled from layoff in order of seniority in his/her classification. The District shall, by certified letter to the employee's last known address, notify the employee to be recalled of such intent of availability of work. The employees shall have ten calendar days to notify the District, in writing, of their intent to return (from date of certified delivery). If the employee fails to return to work within such time period, such employee shall forfeit future recall rights.

Section 5 - Reinstatement

Employees recalled from layoff shall be reinstated at the same salary step and at the same benefit level held at the time of layoff.

ARTICLE 13 - OVERTIME

Section 1 - Overtime

Regular employees working in excess of 40 hours per week shall be compensated at one and one-half (1.5) times the employee's regular base pay rate for all hours worked in excess of 40 hours per week.

Section 2 - Distribution of Overtime

Overtime will be distributed as equally as practicable among bargaining unit employees by classification.

Section 3 - Limitations

For the purpose of computing overtime compensation, overtime hours worked shall not be pyramided, compounded or paid twice for the same hours worked.

Section 4 - Calculation

Overtime worked shall all be calculated to the nearest 15 minutes.

ARTICLE 14 - RELEASE TIME

Section 1 - Early Release from Scheduled Hours

Employees who report to work but are sent home due to lack of student attendance or building emergency closing will be paid for a minimum of 60 minutes.

ARTICLE 15 - GRIEVANCE PROCEDURE

Section 1 - Definition of a Grievance

A grievance is defined as a dispute or disagreement as to the interpretation or application of the specific terms and conditions of this Agreement.

Section 2 - Union Representative

The District will recognize representatives designated by the Union as the grievance representative of the bargaining unit having the duties and responsibilities established by this Article. The Union shall notify the District, in writing, of the names of such Union representatives and of their successors when so designated as provided in Article 6, Section 3, of this Agreement.

Section 3 - Processing of a Grievance

It is recognized and accepted by the Union and the District that the processing of grievances as hereinafter provided is limited by the job duties and responsibilities of the employees and shall therefore be accomplished during normal working hours only when consistent with such employee duties and responsibilities. The aggrieved employee and a Union representative shall be allowed a reasonable amount of time without loss of pay when a grievance is investigated and presented to the District during normal working hours provided that the employee and the Union representative have notified and received the approval of the designated supervisor who has determined that such absence is reasonable and would not be detrimental to the work of the

District.

Section 4 - Procedure

Grievances, as defined in Section 1 hereof, shall be resolved in conformance with the following procedures:

Step 1
An employee claiming a violation concerning the interpretation or application of the Agreement shall, within 21 calendar days after such alleged violation has occurred, present such grievance to the employee's supervisor as designated by the District. The District designated representative will discuss and give an answer to such Step 1 grievance within ten calendar days after receipt. A grievance not resolved in Step 1 and appealed in Step 2 shall be placed in writing setting forth the nature of the grievance, the facts on which it is based, the provision or provisions of the Agreement allegedly violated, the remedy requested, and shall be appealed to Step 2 within ten calendar days after the District designated representative's final answer in Step 1. Any grievance not appealed in writing to Step 2 by the Union within ten calendar days shall be considered waived.

Step 2
If appealed, the written grievance shall be presented by the Union and discussed with the District designated Step 2 representative. The District designated representative shall give the Union the District's Step 2 answer in writing within ten calendar days after receipt of such Step 2 grievance. A grievance not resolved in Step 2 may be appealed to Step 3 within ten calendar days following the District designated representative's final Step 2 answer. Any grievance not appealed in writing to Step 3 by the Union within ten calendar days shall be considered waived.

Step 3
If appealed, the written grievance shall be presented by the Union and discussed with the District designed Step 3 representative. The District designated representative shall give the Union the District's answer in writing within ten calendar days after receipt of such Step 3 grievance. A grievance not resolved in Step 3 may be appealed to Step 4 within ten calendar days following the District designated representative's final answer in Step 3. Any grievance not appealed in writing to Step 4 by the Union within ten calendar days shall be considered waived.

Step 4
A grievance unresolved in Step 3 and appealed to Step 4 by the Union shall be submitted to arbitration subject to the provisions of the P.E.L.R.A., as amended. The selection of an arbitrator shall be made in accordance with the "Rules Governing the Arbitration of Grievances" as established by the Public Employment Relations Board.

Section 5 - Arbitrator's Authority

Subd. 1 - Arbitrator's Responsibility - The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the terms and conditions of the Agreement. The arbitrator shall consider and decide only the specific issue(s) submitted in writing by the District and the Union and shall have no authority to make a decision on any other issue not so submitted.

Subd. 2 - Arbitrator's Decision - The arbitrator shall be without power to make decisions contrary to, or inconsistent with, or modifying or varying in any way the application of laws, rules, or regulations having the force and effect of law. The arbitrator's decision shall be submitted in

writing within 30 days following the close of the hearing unless the parties agree to an extension. The decision shall be binding on both the District and the Union and shall be based solely on the arbitrator's interpretation or application of express terms of this Agreement and to the facts of the grievances presented.

Subd. 3 - Arbitrator Fees and Expenses Distribution - The fees and expenses for the arbitrator's services and proceedings shall be borne equally by the District and the Union provided that each party shall be responsible for compensating its own representatives and witnesses. If either party desires a verbatim record of the proceedings, it may cause such a record to be made, providing it pays for the records. If both parties desire a verbatim record of the proceedings, the cost shall be shared equally.

Section 6 - Waiver

If a grievance is not presented within the time limits set above, it shall be considered "waived." If a grievance is not appealed to the next step within the specified time limit or any agreed extension thereof, it shall be considered settled on the basis of the District's last answer. If the District does not answer a grievance or an appeal thereof within the specific time limits, the Union may elect to treat the grievance as denied at the step immediately appealed the grievance to the next step. The time limit in each step may be extended by mutual written agreement to the District and the Union in each step.

ARTICLE 16 - GROUP INSURANCES

Affordable Care Act. In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the District, the parties agree to reopen negotiations that result in a new Agreement between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the District.

Section 1 - Selection of Carrier

The selection of the insurance carrier and policy shall be made by the District.

Section 2 - Coverage Under Multiple Bargaining Units

If an employee works in more than one bargaining unit they can combine their hours to qualify for insurance.

Section 3 - Combined Coverage

Each employee may only be covered under one policy under each of the District's insurance plans, i.e. health and dental.

Section 4 - Spouse Contribution for Medical-Hospitalization Insurance

When both employee and spouse are members of the bargaining unit, or members of another bargaining unit eligible to combine coverage, and covered under the District's medical insurance plan, they will be covered by single insurance plans unless there are additional dependents. Coverage for employee and spouse, when there are additional dependents will be provided through one family plan. The District will allow combining of contributions (policy holder-family contribution plus spouse-single contribution) only if family insurance coverage is needed due to

the dependents (children).

Section 5 - Spouse Coverage for Dental Insurance

When combining coverage for dental insurance, both employees shall be covered under one family dental plan.

Section 6 - Eligibility

The District shall make insurance contributions toward the premium for each employee who is regularly scheduled to work at least 850 hours per year, and is enrolled in the District's insurance plan(s). The contributions for medical-hospitalization shall be as defined in Section 7.

Section 7 - Medical-Hospitalization Insurance

Subd. 1 - The District shall provide a monthly contribution toward the premium for single or family insurance for employees who qualify for and are enrolled in the District's group medical-hospitalization plan. The amount provided by the District shall be as defined in Subd. 2 and 3, however, the amount shall not exceed the actual cost of the insurance premium:

Subd. 2 - Single Coverage

The contributions for 2025~~4~~-2026~~5~~ shall be:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,199~~1,016~~
1417 to 1605	$1,057~~864~~
1228 to 1416	$933~~762~~
945 to 1227	$809~~661~~
850 to 944	$622~~508~~

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,034~~887~~
1417 to 1605	$957~~764~~
1228 to 1416	$833~~662~~
945 to 1227	$709~~561~~
850 to 944	$522~~408~~

The contributions for 2027~~5~~-2028~~6~~ shall be as follows; if the rates for single insurance for the 2027~~5~~-2028~~6~~ plan year exceed this rate, the maximum contribution will be adjusted to cover the full single premium and the percentages will be adjusted accordingly:

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,295~~1,132~~
1417 to 1605	$1,101~~962~~
1228 to 1416	$971~~849~~
945 to 1227	$842~~736~~

850 to 944	$648566

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,117976
1417 to 1605	$1,001862
1228 to 1416	$871749
945 to 1227	$742636
850 to 944	$548466

Subd. 3 - Family Coverage

The contributions for 20264-20275 shall be:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,6882,161
1417 to 1605	$2,2851,837
1228 to 1416	$2,0161,621
945 to 1227	$1,7471,405
850 to 944	$1,3441,081

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,4881,961
1417 to 1605	$2,0851,637
1228 to 1416	$1,8161,421
945 to 1227	$1,5471,205
850 to 944	$1,144881

The contributions for 20275-20286 shall be:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,8472,585
1417 to 1605	$2,4202,197
1228 to 1416	$2,1351,939
945 to 1227	$1,8501,680
850 to 944	$1,4231,293

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,6472,385
1417 to 1605	$2,2201,997
1228 to 1416	$1,9351,739

945 to 1227	$1,6501,480
850 to 944	$1,2231,093

Subd. 4 - The cost of any premium that exceeds the District's monthly contribution shall be borne by the employee and paid by pre-tax payroll deduction.

Subd. 5 - For employees participating in the single high deductible/VEBA insurance plan, the monthly District contribution to a VEBA shall be as follows:

Effective July 1, 20264: $100 per month

Subd. 6 - For employees participating in the family high deductible/VEBA insurance plan, the monthly District contribution to a VEBA shall be as follows:

Effective July 1, 20264: $200 per month

Subd. 7 - The monthly VEBA contribution will be divided equally over the number of payrolls elected by the employee each year.

Section 8 - Income Protection Long Term Disability Insurance

The District shall contribute 100% of the cost of the monthly premium for the long-term disability plan in effect as of the date of this Agreement for all employees who qualify.

Section 9 - Dental Insurance

Subd. 1 - The District shall provide a monthly contribution toward the premium for dental insurance, including dependent coverage, for all employees who qualify for, and are enrolled in, the District's dental insurance plan. The amount provided shall be as follows, however, the amount shall not exceed the actual cost of the insurance:

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$81
1417 to 1605	$69
1228 to 1416	$61
945 to 1227	$53
850 to 944	$41

Subd. 2 - The cost of the premium not contributed by the District shall be borne by the employee and paid by payroll deduction.

Section 10 - Life Insurance

The District shall provide a group term life insurance policy in the amount of $50,000 for all eligible employees.

Section 11 - Claims Against the District

Any description of insurance benefits contained in this Article are intended to be informational only and the eligibility of any employee for benefits shall be governed by the terms of the insurance policy purchased by the District pursuant to this Article. It is further understood that

the District's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the District as a result of a denial of insurance benefits by an insurance carrier.

Section 12 - Workers' Compensation

Subd. 1 - Workers' Compensation Provision - Upon the request of an employee who is absent from work as a result of a compensable injury under the provisions of the Workers' Compensation Act, the District will pay the difference between the compensation received pursuant to the Workers' Compensation Act by the employee and the employee's regular rate of pay to the extent of the employee's earned available sick/ESST leave.

Subd. 2 - Deductions from Sick/ESST Leave to Supplement Worker Compensation - A deduction shall be made from the employee's available sick/ESST leave according to the pro-rata portion of days of sick/ESST leave time which is used to supplement Workers' Compensation.

Subd. 3 - Disability Sick Leave Payment - Such payment shall be paid by the District to the employee only during the period of disability.

Subd. 4 - Additional Compensation Shall Not Exceed Normal Compensation - In no event shall the additional compensation paid to the employee by virtue of sick/ESST leave pay result in the payment of a total daily, weekly or monthly compensation that exceeds the normal compensation of the employee.

Subd. 5 - Employee Ineligibility - The parties agree that a regular employee of the District, as defined in this Agreement shall not be entitled to sick/ESST leave pay benefits under this Section if he/she is injured while in the employ of another employer nor shall there be an accrual of such during the period of convalescence from that injury.

ARTICLE 17 - LEAVE PROVISIONS

Section 1 - Sick/ESST Leave

Subd. 1 - Sick/ESST Leave Accrual - Sick/ESST leave will be ~~granted~~ accrued at a rate of nine days per year, pro-~~-~~rated to the estimated number of hours worked per day.

Subd 2 – Sick/ESST leave accrual shall occur on July 1 each year. The total sick/ESST leave earned during a fiscal year shall be available to the employee beginning on the first day of work each fiscal year.

Subd. ~~3~~2 - Sick/ESST leave with pay is to be utilized for qualifying absences of an employee or that of a qualifying individual under ESST. ~~shall be allowed by the District whenever an employee's absence is found to have been due to illness which prevented his/her attendance and performance of duties on that day or days.~~

Subd. 3 - The District may require an employee to furnish a medical certificate ~~from qualified physician~~ as evidence of illness or injury, in accordance with Minnesota Statute and ESST laws, ~~indicating such absence was due to illness or injury,~~ in order to qualify for sick/ESST leave pay. In the event that a medical certificate will be required, the employee will be so advised.

~~Subd. 4 - Sick/ESST leave does not apply to situations related to daycare issues, or lack of~~

~~childcare.~~

~~Subd. 5 - For purposes of this contract the following CE Para employees will be grandfathered in at their pro-rated hours/day based on the formula of 1,520 hours per year.~~

Subd. ~~4~~6 - When an employee has accumulated 150 pro-rated days of sick/ESST leave, the employee will be paid up to five pro-rated days beyond the 150 days at a rate of $~~16.50~~20.00 per hour. These days will be paid in a supplemental payroll at the end of July.

Subd. ~~5~~7 - Sick/ESST Leave Deduction – Sick/ESST leave allowed will be deducted from the~~ir~~ annual sick/ESST leave hours earned by the employee.

Subd. ~~6~~8 - Sick/ESST Leave Pay ~~-~~ – Sick/ESST leave pay shall be approved only upon submission of a signed request upon the authorized sick leave pay request form available at the office.

Subd. ~~7~~9 - Adequate Notice - Employees are to provide at least one hour advance ~~required to give adequate~~ notice to their supervisor when sick/ESST leave is to be taken to allow time to obtain replacements.

Subd. 8 - Upon termination, the employee's last pay check will be adjusted for any sick/ESST leave used in excess of what has been accrued.

~~Subd. 10 - Notification of Accumulated Sick/ESST Days - By October 15 of each school year, employees shall be notified as to the number of sick/ESST leave days/hours accumulated. This information will be provided on their payroll checks and also is available on the website.~~

Subd. 1~~9~~1 - Summer Sick/ESST Leave Provision - Summer sick/ESST leave will be allowed whenever the employee's absence is due to a qualifying sick/ESST reason.~~illness, surgery or a medical condition which prevented his/her performance of assigned duties.~~

~~Subd. 12 - Sick Leave Bank - A sick leave bank shall be available in accordance with the terms of the Sick Leave Bank MOU at the end of this Agreement.~~

Subd. 10 - Sick Leave Bank

Subd. 10a - Purpose - The purpose of the Sick Leave Bank is to provide additional sick leave to those employees who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.

Subd. 10b - Membership

a. Employees shall contribute a maximum of one day of sick/ESST leave during the donation period to be eligible for the Sick Leave Bank.
    i. Employees who do not contribute one sick/ESST day to the Sick Leave Bank during the donation period shall not be eligible to use leave from the bank.
b. Employees shall be offered the opportunity to join the Sick Leave Bank during donation periods. Employees will be notified 15 days in advance of scheduled donation periods.
c. Employees hired after the enrollment period shall be eligible to join the Sick Leave Bank within 15 days of their employment start date.
d. Employees returning from a leave of absence shall be eligible to join the Sick Leave Bank within 15 days of their return from leave.

e. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
f. If at any time the balance in the Sick Leave Bank goes below 20 days, the District will organize a donation period.

Subd. 10c - Qualification

a. To qualify for the Sick Leave Bank, the employee must have exhausted their personal sick leave accrual, and other paid leave available to them (i.e. discretionary leave), and
b. To qualify as a catastrophic accident or illness, for the purpose of this Sick Leave Bank, the employee must:
    i. Need leave to meet the waiting period for Long Term Disability; or
    ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or
    iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or
    iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and
c. Written verification by the attending physician is required.

Subd. 10d - Maximum Eligibility - Employees shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences.

Subd. 10e - Exclusions

a. With the exception of FMLA or medical leave, employees on leave are not eligible to access the Sick Leave Bank.
b. An employee who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.
c. An employee who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

Subd. 10f - Part-time Employees - Employees who are part of the plan and work less than full time shall be eligible for benefits only for the pro-rata portion of the work day for which they are employed.

Subd. 10g - Administration

a. A member must apply for benefits under the Sick Leave Bank by submitting a written request to the Human Resources Department. Such request must be submitted and approved prior to the use of the leave.
b. The Sick Leave Bank will be administered by the Human Resources Department
    i. If, in reviewing eligibility, it is determined that a request does not qualify, Human Resources will review the request with the Union President, prior to denial. If there is not mutual agreement, the matter will be referred to the Superintendent for a final determination.
    ii. Eligibility decisions related to the qualification for use of days from the Sick Leave Bank are not subject to the grievance procedures.
    iii. No bargaining unit member may be granted from the pool of sick leave days more than is needed to become eligible for long-term disability.

Section 2 - Paid Family Medical Leave (PFML)

The District will contribute 50% of the premium required under the Minnesota Paid Family Medical Leave program. The remaining 50% shall be borne by the employee and paid through payroll deduction.

Section 32 - Bereavement

Subd. 1 - Up to five days per occurrence of paid leave may be granted for death in the employee's immediate family.

Subd. 2 - For purposes of this Section, immediate family shall be defined as the employee's spouse, child, parent/guardian, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle, grandparent, spouse's grandparent, grandchildren, stepparent, domestic life partner or domestic life partner's parent.

Subd. 3 - Such leave shall be available to employees regularly scheduled to work during the summer months.

Section 43 - Parental Leave

Subd. 1 - In the event of pregnancy, the Community Education employee shall notify the Superintendent of Schools not later than the fourth month of pregnancy of the expected date of delivery. The employee must also submit a physician's statement indicating the estimated date of delivery. A leave of absence of not more than 12 months may be granted upon written request.

Subd. 2 - Written Request - Employees requesting a parental leave must request such leave in writing which shall be accompanied by a physician's statement indicating the employee is unable to perform his/her assigned duties and responsibilities without injury or illness.

Subd. 3 - Effective Date of Leave, Duration and Return - The effective date of the leave, its duration and the approximate date of return to employment shall be determined by the Superintendent based upon the employee's medical statement and the needs of the District's program.

Subd. 4 - Leave Without Pay or Fringe Benefits - Parental leave is a leave without pay or fringe benefits. An employee may continue fringe benefits, if eligible, assuming the full cost of said benefits.

Subd. 5 - Adoption Leave - Adoption leave shall be granted upon the request of an employee pursuant to the applicable provisions of the parental leave as defined in this Section.

Section 54 - Jury Duty and Other Legal Commitments

Employees called for jury duty, deposition, subpoena or to give testimony before a court, legal jurisdiction or administrative proceedings shall be granted a leave of absence unless the employee is party to a court action against the District, is a complainant in an action against the District, or is a participant in an action on behalf of the exclusive representative and/or is a protagonist in a criminal, civil and/or personal legal accusation.

Section 65 - Unpaid Leaves of Absence

Unpaid leaves of absence are at the discretion of the District. If the District grants an employee an unpaid leave of absence, the employee will not accrue seniority during the time he/she is on an unpaid leave of absence.

Section 76 - Emergency Closings and E-Learning Days

Subd. 1 - 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, but were directed not to report, will be paid. If staff are directed to report, see the District's Provisions for the Closing of Schools, on the District webpage under Staff Forms.

Subd. 2 - SAC Staff Report - SAC staff who are asked to report to work on a day when other staff are directed not to report due to weather or other emergency, will be paid double time for the time they are required to work.

Subd. 3 - If it is determined due to enrollment not all staff are needed on a cold/snow day, employees will be asked in seniority order if they wish to work on these days. If there is a need to force an employee due to employees declining to work, that will happen based on inverse seniority.

Subd. 4 - E-Learning Days - when an E-Learning day is called (or scheduled) by the Superintendent, it will be considered a regularly scheduled work day and employees shall be paid their regularly scheduled pay. Employees will be assigned work by their supervisor on such days. Employees opting not to work on an E-Learning day may choose to use discretionary leave, or take the day without pay. In such cases, employees will not be required to use paid leave prior to taking leave without pay.

ARTICLE 18 - DISCRETIONARY LEAVE AND HOLIDAYS

Section 1 - Discretionary Leave

Subd. 1 - Employees working less than 1472 hours per year ~~hired on or after July 1, 2008, or who did not receive vacation prior to that date,~~ shall accrue ~~receive~~ four days of discretionary leave.

~~Subd. 2 - Employees hired prior to July 1, 2008, working less than 1472 hours per year, shall be granted six days of discretionary leave.~~

Subd. ~~23~~ - Employees working 1472 hours per year or more, but less than 12 months, ~~-~~shall accrue~~, be granted~~ seven days of discretionary leave.

Subd. 34 ~~-~~ Employees working ~~Twelve~~ 12 months per year shall accrue 12 days of discretionary. leave ~~shall be granted to all employees working 12 months~~ per year.

Subd. ~~45~~ - Discretionary leave accrual shall occur on July 1 each year and/or be available to the employee beginning on the first day of work each fiscal year.

Subd. ~~56~~ - Employees beginning employment after the start of the year shall earn a pro-rata amount of discretionary leave.

Subd. 67 - Payment for discretionary leave shall be based on the employee's regularly scheduled base hours per day.

Subd. 78 - An employee may carry over a maximum of one year's accrual, or five days, whichever is less.

Subd. 89 - Discretionary leave must be approved at least five working days in advance with the administrator in charge.

Subd. 910 - Upon termination, the employee's last pay check will be adjusted for any discretionary leave used in excess of what has been earned.

Subd. 1011 - The following individuals isare grandfathered and shall accrueat seven discretionary leave days per year based on their her regularly scheduled average base hours per day:

Norma Hodorff
Cynthia Forrey

Subd. 112 - In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is on discretionary leave, the employee's leave will be changed to the appropriate leave type with the approval of the Director of Human Resources.

Subd. 123 - An employee shall be eligible to receive payment for up to five unused earned discretionary leave days upon separation from the District, at their regular hourly rate of pay.

Section 2 - Holidays

Subd. 1 - Holidays Specified - The following provisions for paid holidays shall apply to all persons who are regularly employed and who qualify for membership in the bargaining unit (Article 2 - Recognition of Exclusive Representative). Holiday pay shall be at the employee's regularly scheduled base hours per day.

Subd. 2 - Staff hired after on or after July 1, 2008 and Employees regularly scheduled to work less than 1472 hours per year shall receive the following holidays:

1. New Year's Day
2. President's Day
3. Good Friday
4. Memorial Day
5. Thanksgiving Day
6. Christmas Day

Subd. 3 - Employees hired prior to July 1, 2008, and regularly scheduled less than 1472 hours per year shall be eligible for the following paid holidays, in addition to those listed in Subd. 2:

Labor Day
Christmas Eve

Subd. 34 - Employees regularly scheduled at least 1472 hours per year, but less than 12 months,

shall be eligible for the following paid holidays~~, in addition to those listed in Subd. 2~~:

1. New Year's Day
2. President's Day
3. Good Friday
4. Memorial Day
5. Labor Day
6. Thanksgiving Day
7. Christmas Eve
8. Christmas Day
9. New Years' Eve
10. Juneteenth (if it falls within an employee's regularly scheduled work year)

Subd. 4 - Employees working 12 months shall be entitled to the 14 District established holidays each year.

Subd. 5 - Grandfather Clause ~~-~~ Cindy Forrey shall be grandfathered and eligible for ~~T~~the following paid ~~individuals are grandfathered at 10~~ holidays~~/year as provided below~~:

~~Norma Hodorff~~
~~Cynthia Forrey~~

1. New Year's Day
2. President's Day
3. Good Friday
4. Memorial Day
5. Labor Day
6. Thanksgiving Day
7. Day after Thanksgiving
8. Christmas Eve Day
9. Christmas Day
10. New Year's Eve Day

Subd. 6 - If an employee is required to work on a designated holiday, the employee will be provided a floating holiday in lieu.

Subd. ~~7~~6 - Authority to Reschedule Holidays - If school is in session during a designated holiday (e.g., President's Day, Good Friday, etc.), the District reserves the right to reschedule any of the above holidays.

Subd. ~~8~~7 - Pro-rate Holiday - Employees working less than the full year shall receive holidays on a pro-rata basis.

ARTICLE 19 - SEVERANCE

Section 1 - Eligibility Payment

Subd. 1 - District 200 Community Education Paraprofessional Employees hired prior to July 1, 2008, who are regularly employed who qualify for membership in this bargaining unit and who have completed at least 12 years of service with the District, and who are at least 55 years of age, shall be eligible to receive the amount obtained by multiplying 75 percent of the employee's

unused number of sick/ESST leave hours, but in any event, not to exceed 60 pro-rated days' to hours.

Subd. 2 - In addition, District 200 Community Education Paraprofessional Employees who have been regularly employed shall be eligible for one pro-rated day multiplied by the number of years of service not to exceed 25 pro-rated days based on their FTE entitlement converted to hours.

Subd. 3 - The number of hours to be paid will be based upon the average number of hours worked per day during the last year of employment and the preceding four years.

Subd. 4 - Daily Rate - Severance is capped at the maximum hourly rate for each grade according to the salary schedule for the 2008-09 school year. Following are the grade and hourly rates for 2008-2009:

Grade 8: $21.38
Grade 6: $17.41
Grade 4: $14.44

Hours per day and rate of pay will be based on a five year average. Example:

- SAC Asst., 3 years at Grade 4, current rate or cap
- SAC Lead, 2 years at Grade 8, current rate or cap

The average rate of pay would be used to calculate severance. (Appendix B)

Subd. 5 - If the employee's current hourly rate is less than the capped amount, then that hourly rate will be used for severance purposes. If the employee's current hourly rate is more than the capped amount, the 2008-09 rate will be used for severance purposes. (Appendix B)

Subd. 6 - Payment - Severance pay shall be paid by the District in equal annual installments over a time period not to exceed two years from the effective date of retirement. The first severance payment shall be paid on the first pay period in January, following the year in which the resignation/retirement takes place. Payment of severance shall not be granted to an employee who is discharged for cause by the District.

Section 2 - Group Insurance

Subd. 1 - This Section applies to all employees hired prior to July 1, 2008 who currently qualify for retiree health. An employee who retires pursuant to this Article will be eligible to continue participation in the District's group medical-hospitalization insurance plan, if permitted by the term of the policy with the insurance carrier. The District will contribute $225 a month towards single and $350 a month towards family insurance, until the employee reaches the age of 65 years old or the expiration of eight years, whichever occurs first. (Appendix B – Severance Rate and Health Cap)

Subd. 2 - It is the responsibility of the employee to make arrangements with the business officer to pay to the District the monthly premiums in advance and on such date as determined by the District. The employee's right to continue participation in such group insurance will discontinue upon the employee reaching Medicare eligibility.

Subd. 3 - To be eligible for participation in the District medical-hospitalization program under this Section, the employee must be enrolled in the program and have continuous participation from the last date of regular employment. Any interruption in membership in the program causes the

employee to be ineligible for any participation.

Section 3 - Matching Contribution Plan 403B

Subd. 1 - ~~Beginning July 1, 2008, e~~Employees ~~who are hired after June 30, 2008, who are~~ regularly employed with the District shall be eligible to participate in a 403B matching contribution plan pursuant to MS 356.24.

Subd. 2 - ~~Beginning July 1, 2008, e~~Employees who were hired prior to July 1, 2008 who are regularly employed with the District shall be eligible and may choose to participate in a 403B matching contribution plan pursuant to MS 356.24. If choosing to participate the employee would be forfeiting all rights to severance and retiree health under Section 1 of this Article.

Subd. 3 - Contributions - The District will match eligible employee contributions at the beginning of the year of service stated below. ~~Budgeted annual amounts will determine the maximum that can be set up each year.~~

Beginning of School Year in ISD 200	Maximum Match
4 - 8	2.5%
9 - 13	3.0%
14+	3.5%

Subd. 4 - The Maximum Match amount shall be based on an employee's base rate of pay.

Subd. 5~~4~~ - Determination of years is based on hire date before or after January 1. ~~The maximum annual match is capped at $2,500. The maximum lifetime match is capped at $35,000.~~

Subd. 5 - An ISD #200 salary reduction authorization agreement stating "Matching Contribution" must be received by the District office on August 1 preceding the school year during which the employee wishes to participate.

Section 4

In the event of the death of an employee who is eligible for severance pay under the provisions of this Article, the spouse of the employee shall be eligible for the severance pay. The estate will collect if there is no spouse. The requirement of a written resignation does not apply.

ARTICLE 20 - MISCELLANEOUS

Section 1 - Short Course Training

The District will reimburse employees the tuition costs of authorized and approved short course training. Training programs and courses must be approved by the Community Education Director or his/her appropriate supervising program coordinator, prior to taking the course. The Community Education Director or his/her appropriate supervising program coordinator will provide prior approval forms.

Section 2 - Pay Periods

All Community Education employees as defined in this contract will be paid on the 5th and the

20th of each month.

Section 3 - Resignation

The resignation shall be turned in at least two weeks in advance of leaving. Employees shall write a letter of resignation to the Superintendent (copy to the administrator in charge) stating reason for leaving. The Superintendent then presents the resignation to the School Board at their next regular meeting for acceptance. If a resignation occurs before taking all earned vacation for the current year, the employee is eligible to receive vacation pay, pro-rated to his/her pre-determined work schedule and vacation pay entitlement.

Section 4 - Use of Personal Vehicles

Community Education Paraprofessionals who are required to use their personal vehicles for authorized school business will be reimbursed at the prevailing IRS mileage rate. The District will notify all employees of the prevailing rate.

ARTICLE 21 - SAVINGS CLAUSE

This Agreement is subject to the laws of the United States and the State of Minnesota. In the event any provision of this Agreement shall be held to be contrary to law by a court of competent jurisdiction from whose final judgment or decree no appeal has been taken within the time limits provided, such provisions shall be voided. All other provisions of the Agreement shall continue in full force and effect. The voided provision shall be renegotiated at the written request of either party.

ARTICLE 22 - DURATION

Section 1 - Term and Reopening Negotiations

This Agreement shall remain in full force and effect for a period commencing July 1, 2026~~4~~, through June 30, 2028~~6~~. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of this Agreement. Except as otherwise provided in this Agreement, changes in rates of pay or other increased benefits provided herein for the 2026~~4~~ - 2028~~6~~ school years shall be effective July 1, 2026~~4~~. In the event a new Agreement is not in effect on July 1, 2028~~6~~, all compensation and working conditions remain in effect as provided in P.E.L.R.A.

Section 2 - Effect

This Agreement constitutes the full and complete Agreement between the District and the exclusive representative. The provisions herein relating to terms and conditions of employment supersede any and all prior Agreements, resolutions, practices, District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3 - Finality

Any matters relating to the current contract term, whether or not referred to in this Agreement, shall not be open for renegotiation during the term of this Agreement, except by mutual agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

HASTINGS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT #200

DATE: _____

BY: _____
Chairperson

_____
Superintendent

TEAMSTERS LOCAL #320 REPRESENTING
COMMUNITY ED EMPLOYEES

DATE: _____

BY: _____
Business Agent

_____
Union Steward

_____
Union Steward

_____
Union Steward

APPENDIX A

School Age Care Program Lead

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$21.14~~	~~$21.50~~	~~$21.86~~	~~$22.22~~	~~$22.58~~	~~$22.94~~	~~$23.31~~
2025-2026	~~$21.77~~	~~$22.15~~	~~$22.52~~	~~$22.89~~	~~$23.26~~	~~$23.63~~	~~$24.01~~
2026-2027	$23.37	$23.84	$24.31	$24.78	$25.25	$25.72	$26.19
2027-2028	$23.84	$24.32	$24.80	$25.28	$25.76	$26.23	$26.71

Early Childhood Program Assistant

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$19.05~~	~~$19.51~~	~~$19.97~~	~~$20.43~~	$20.89	$21.35	$21.80
~~2025-2026~~	~~$19.62~~	~~$20.10~~	~~$20.57~~	~~$21.04~~	$21.52	$21.99	$22.45
2026-2027	$20.93	$21.49	$22.05	$22.61	$23.17	$23.73	$24.29
2027-2028	$21.35	$21.92	$22.49	$23.06	$23.63	$24.20	$24.78

School Age Care Assistant

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$18.25~~	~~$18.66~~	~~$19.07~~	~~$19.48~~	~~$19.89~~	~~$20.30~~	~~$20.68~~
~~2025-2026~~	~~$18.80~~	~~$19.22~~	~~$19.64~~	~~$20.06~~	~~$20.49~~	~~$20.91~~	~~$21.30~~
2026-2027	$20.23	$20.74	$21.25	$21.76	$22.27	$22.78	$23.29
2027-2028	$20.63	$21.15	$21.68	$22.20	$22.72	$23.24	$23.76

Footnote: The following individuals shall be grandfathered ~~at a 3% annual increase;~~with pay rates ~~shall be~~ as follows:

	2026~~4~~-2027~~5~~	2027~~5~~-2028~~6~~
Cynthia Forrey	$27.17~~$25.62~~	$27.99~~$26.38~~
~~Norma Hodorff~~	~~$21.16~~	~~$21.79~~
Karen Lofgren	$26.45~~$24.94~~	$27.24~~$25.68~~
~~Teresa Schappa~~	~~$22.08~~	~~$22.75~~

APPENDIX B - Severance Rate & Health Caps

Union	F	Classification	Last	First	Grade	Severance Yes/No	Max Hourly Rate Current Step 13	Retiree Health Yes/No	Max Monthly Single	Max Monthly Family
CEPARA	4	Early Childhood Prog Asst	Forrey	Cindy	6	Yes	$17.41	Yes	$225	$350
~~CEPARA~~	4	~~SAC Program Asst.~~	~~Hodorff~~	~~Norma~~	4	~~Yes~~	~~$14.44~~	~~Yes~~	~~$225~~	~~$350~~
Total										

MEMORANDUM OF UNDERSTANDING – Sick Leave Bank

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") the Teamsters Local No. 320, (hereinafter referred to as the "Union").

WHEREAS, the District and the Union mutually agree that there is benefit in maintaining a Sick Leave Bank for employees of the District; and

WHEREAS, during the period of this MOU, Article 17, Section 1, Subd. 13 Sick Leave Bank, of the Master Agreement shall be suspended and the terms of the Sick Leave Bank provided in this MOU will apply.

NOW THEREFORE, it is mutually agreed by and between the undersigned parties that the terms of the Sick Leave Bank shall go into effect upon the ratification of the 2024-2026 Master Agreement and continue until the ratification of the 2026-2028 Master Agreement, with the following terms:

1. Purpose
    a. The purpose of the Sick Leave Bank is to provide additional sick leave to those employees who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.
2. Membership
    a. Employees shall contribute a maximum of one day of sick leave during the donation period to be eligible for the Sick Leave Bank.
        i. Employees who do not contribute one sick day to the Sick Leave Bank during the donation period shall not be eligible to use leave from the bank.
    b. Employees shall be offered the opportunity to join the Sick Leave Bank during donation periods. Employees will be notified 15 days in advance of scheduled donation periods.
    c. Employees hired after the enrollment period shall be eligible to join the Sick Leave Bank within 15 days of their employment start date.
    d. Employees returning from a leave of absence shall be eligible to join the Sick Leave Bank within 15 days of their return from leave.
    e. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
    f. If at any time the balance in the Sick Leave Bank goes below 20 days, the District will organize a donation period.

3. Qualification
    a. To qualify for the Sick Leave Bank, the employee must have exhausted their personal sick leave accrual, and other paid leave available to them (i.e. essential leave, vacation, etc.), and
    b. To qualify as a catastrophic accident or illness, for the purpose of this Sick Leave Bank, the employee must:
        i. Need leave to meet the waiting period for Long Term Disability; or

ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or

iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or

iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and

c. Written verification by the attending physician is required.

4. Maximum Eligibility

a. Employees shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences.

5. Exclusions

a. With the exception of FMLA or medical leave, employees on leave are not eligible to access the Sick Leave Bank.

b. An employee who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.

c. An employee who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

6. Part-time Employees

a. Employees who are part of the plan and work less than full time shall be eligible for benefits only for the pro-rata portion of the work day for which they are employed.

7. Administration

a. A member must apply for benefits under the Sick Leave Bank by submitting a written request to the Human Resources Department. Such request must be submitted and approved prior to the use of the leave.

b. The Sick Leave Bank will be administered by the Human Resources Department

i. If, in reviewing eligibility, it is determined that a request does not qualify, Human Resources will review the request with the Union President, prior to denial. If there is not mutual agreement, the matter will be referred to the Superintendent for a final determination.

ii. Eligibility decisions related to the qualification for use of days from the Sick Leave Bank are not subject to the grievance procedures.

DISTRICT UNION

DATE: _____ DATE: _____

BY: _____ BY: _____

FOR THE DISTRICT UNION REPRESENTATIVE

MEMORANDUM OF UNDERSTANDING - Membership Vote to Move to Union's Insurance Plan

This Memorandum of Understanding ("MOU") is entered into between Independent School District No. 200, Hastings, MN ("District") and Teamsters Local 320 ("Union"), collectively referred to as the "Parties".

WHEREAS, the District and the Union are parties to a Collective Bargaining Agreement ("CBA") governing the terms and conditions of employment for Community Education Paraprofessionals employed with the District for the period July 1, 2024 through June 30, 2026; and

WHEREAS, Article 16 of the CBA governs Group Health Insurance, including the District's premium contribution to the District-selected group health insurance plans under Article 16, Section 7; and

WHEREAS, the Union has communicated a desire to determine if the Community Education Paraprofessionals covered by the CBA want to participate in the Union's health plan through the Teamsters' Health and Welfare Fund ("Union Plan"); and

WHEREAS, the Union plans to take a vote of the Community Education Paraprofessionals' bargaining unit on whether the unit wants to participate in the Union Plan, rather than the District-provided group health insurance plan.

NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:

1. In the event the Union provides the District written notice on or before January 1, 2025 that the Community Education Paraprofessionals' bargaining unit has voted to move from the District's group health insurance plan to the Union Plan, the Parties will engage in negotiation regarding the amount of District contribution to the Union Plan and other necessary revisions to Article 16, Section 7 of the CBA within 30 days of the District receiving the notice.

2. The Parties will negotiate in good faith following the notification in Paragraph No. 1. If an agreement is not reached by the Parties by April 1, 2025, regarding the District's contribution to the Union Plan and any other language proposals to Article 16 of the CBA, the District's current District-selected group health insurance plan and all provisions of Article 16 shall remain in force and effect.

3. This MOU shall expire on April 1, 2025 or the date the Parties reach agreement on modifications to Article 16, whichever occurs first. It does not establish a past practice or precedent, nor does it apply to any provision of the CBA, other than possible reopening and engaging in negotiation regarding the language in Article 16, including the amount of District contribution under Section 7 to the Union Plan. If the Parties do not reach agreement by April 1, the Parties will have no further obligations under this MOU.

DISTRICT	UNION
DATE: _____	DATE: _____
BY: _____	BY: _____
FOR THE DISTRICT	UNION REPRESENTATIVE

INDEPENDENT
SCHOOL DISTRICT #200

Terms and Conditions of Employment



2026~~4~~-2027~~5~~
2027~~5~~-2028~~6~~

Education Minnesota - Computer Instructional Technicians

TABLE OF CONTENTS

NOTE: FINAL UPDATES TO TOC WILL BE COMPLETED WITH FINAL COPY

ARTICLE I - PURPOSE 1

ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE 1

Section 1 - Recognition 1

Section 2 - Appropriate Unit 1

ARTICLE III - DEFINITIONS 1

Section 1 - Terms and Conditions of Employment 1

Section 2 - Employees 1

Section 3 - Domestic Partner 2

Section 4 - Working Day 2

Section 5 - Other Terms 2

ARTICLE IV - DISTRICT RIGHTS 2

Section 1 - Inherent Managerial Rights 2

Section 2 - Management Responsibilities 2

Section 3 - Effect of Laws and Regulations 2

ARTICLE V - EXCLUSIVE REPRESENTATIVE AND EMPLOYEE RIGHTS 2

Section 1 - Right To View 2

Section 2 - Right to Join 3

Section 3 - Request for Dues Check Off 3

Section 4 - New Hire Union Meeting 3

Section 5 - Personnel Files 4

Section 6 - School Equipment and Facilities 4

ARTICLE VI - RATES OF PAY 4

Section 1 - Wage Rates 4

Section 2 - Step Increase Status 4

Section 3 - Grade Level/Assignment Transition 4

Section 4 - Employment Hours Record 5

Section 5 - Salary Compensation 5

Section 6 - Hours: Basic Work Day 5

Section 7 - Probationary Period 5

Section 8 - Overtime 5

Section 9 - Job Postings 6

Section 10 - Time Period 6

Section 11 - Effective Policy 6

ARTICLE VII - HOLIDAYS 6

Section 1 - Holidays 6

ARTICLE VIII - GROUP INSURANCE 7

Section 1 - Selection of Carrier 7

Section 2 - Coverage Under Multiple Bargaining Units 7

Section 3 - Combined Coverage 8

Section 4 - Spouse Contribution for Medical-Hospitalization Insurance 8

Section 5 - Spouse Contribution for Dental Insurance 8

Section 6 - Eligibility 8

Section 7 - Medical-Hospitalization Coverage 8

Section 8 - Dental Insurance 10

Section 9 - Long Term Disability Insurance....10
Section 10 - Life Insurance....11
Section 11 - Disclaimer....11
Section 12 - Workers' Compensation....11
Section 13 - Tax Sheltered Annuities....11

ARTICLE IX - LEAVE PROVISIONS....11
Section 1 - Discretionary Leave....11
Section 2 – Paid Family Medical Leave (PFML)....12
The District will contribute 50% of the premium required under the Minnesota Paid Family Medical Leave program. The remaining 50% shall be borne by the employee and paid through payroll deduction....12
Section 3 - Sick Leave....13
Section 4 - Bereavement Leave....15
Section 5 - Parental Leave....15
Section 6 - Unpaid Leave of Absence....15
Section 7 - Jury Duty and Other Legal Commitments....16
Section 8 - Emergency Closings and E-Learning Days....16

ARTICLE X - EARLY RETIREMENT....16
Section 1....16
Section 2....16
Section 3....16
Section 4 - Daily Rate....17
Section 5....17
Section 6 - Group Insurance....17
Section 7 - Matching Contribution Plan - 403B....17
Section 8 - Contributions....18
Section 9....18

ARTICLE XI - TRAININGS AND MEETINGS....18
Section 1 - Attendance at Meetings - Assistive Technology Technician....18

ARTICLE XII - MISCELLANEOUS....19
Section 1 - Effective Date....19
Section 2 - Resignation....19
Section 3 - Job Assignment....19
Section 4 - Seniority....19
Section 6 - Agreement Copies....20
Section 7 - Mileage....20

ARTICLE XIII - BMS GRIEVANCE PROCEDURE....20

ARTICLE XIV - DURATION....23

APPENDIX A....24

APPENDIX B - SEVERANCE RATE AND HEALTH CAPS....25

APPENDIX C - GRIEVANCE REPORT FORM....26

MEMORANDUM OF UNDERSTANDING - PAID FAMILY MEDICAL LEAVE (PFML)....32

~~**ARTICLE I - PURPOSE....1**~~

~~**ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE....1**~~
~~Section 1 - Recognition....1~~

Section 2 - Appropriate Unit 1

ARTICLE III - DEFINITIONS 1

Section 1 - Terms and Conditions of Employment 1
Section 2 - Employees 1
Section 3 - Domestic Partner 2
Section 4 - Working Day 2
Section 5 - Other Terms 2

ARTICLE IV - DISTRICT RIGHTS 2

Section 1 - Inherent Managerial Rights 2
Section 2 - Management Responsibilities 2
Section 3 - Effect of Laws and Regulations 2

ARTICLE V - EXCLUSIVE REPRESENTATIAVE AND EMPLOYEE RIGHTS 2

Section 1 - Right To View 2
Section 2 - Right to Join 3
Section 3 - Request for Dues Check Off 3
Section 4 - New Hire Union Meeting 3
Section 5 - Personnel Files 4
Section 6 - School Equipment and Facilities 4

ARTICLE VI - RATES OF PAY 4

Section 1 - Wage Rates 4
Section 2 - Step Increase Status 4
Section 3 - Grade Level/Assignment Transition 4
Section 4 - Employment Hours Record 5
Section 5 - Salary Compensation 5
Section 6 - Hours: Basic Work Day 5
Section 7 - Probationary Period 5
Section 8 - Overtime 5
Section 9 - Job Postings 5
Section 10 - Time Period 6
Section 11 - Effective Policy 6

ARTICLE VII - HOLIDAYS 6

Section 1 - Holidays 6

ARTICLE VIII - GROUP INSURANCE 7

Section 1 - Selection of Carrier 7
Section 2 - Coverage Under Multiple Bargaining Units 7
Section 3 - Combined Coverage 7
Section 4 - Spouse Contribution for Medical-Hospitalization Insurance 8
Section 5 - Spouse Contribution for Dental Insurance 8
Section 6 - Eligibility 8
Section 7 - Medical-Hospitalization Coverage 8
Section 8 - Dental Insurance 10
Section 9 - Long Term Disability Insurance 10
Section 10 - Life Insurance 10
Section 11 - Disclaimer 11
Section 12 - Workers' Compensation 11
Section 13 - Tax Sheltered Annuities 11

ARTICLE IX - LEAVE PROVISIONS 11

Section 1 - Discretionary Leave 11
Section 2 - Sick Leave 12
Section 3 - Bereavement Leave 13
Section 4 - Parental Leave 13
Section 5 - Unpaid Leave of Absence 14
Section 6 - Jury Duty and Other Legal Commitments 14
Section 7 - Emergency Closings and E-Learning Days 14

ARTICLE X - EARLY RETIREMENT 14
Section 1 14
Section 2 14
Section 3 15
Section 4 - Daily Rate 15
Section 5 15
Section 6 - Group Insurance 15
Section 7 - Matching Contribution Plan - 403B 16
Section 8 - Contributions 16
Section 9 16

ARTICLE XI - TRAININGS AND MEETINGS 16
Section 1 - Attendance at Meetings - Assistive Technology Technician 16

ARTICLE XII - MISCELLANEOUS 17
Section 1 - Effective Date 17
Section 2 - Resignation 17
Section 3 - Job Assignment 17
Section 4 - Seniority 17
Section 5 - Absences 18
Section 6 - Agreement Copies 18
Section 7 - Mileage 18

ARTICLE XIII - BMS GRIEVANCE PROCEDURE 18

ARTICLE XIV - DURATION 21

APPENDIX A 22

APPENDIX B - SEVERANCE RATE AND HEALTH CAPS 23

APPENDIX C - GRIEVANCE REPORT FORM 24

MEMORANDUM OF UNDERSTANDING - SICK LEAVE BANK 25

MEMORANDUM OF UNDERSTANDING - COLLAPSED CLASSROOM PAY 27

MEMORANDUM OF UNDERSTANDING - PAID LEAVE 28

ARTICLE I - PURPOSE

This Agreement is entered into between the Hastings School District, Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") and Education Minnesota Hastings Educational Support Professionals/Computer Instructional Technicians (hereinafter referred to as the Exclusive Representative or Union), pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, (hereinafter referred to as P.E.L.R.A.) to provide the terms and conditions of employment for employees during the duration of this Agreement.

ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1 - Recognition

In accordance with P.E.L.R.A., the School Board recognizes Education Minnesota Hastings Educational Support Professionals as the Exclusive Representative of computer instructional technicians employed by the School Board of Independent School District No. 200, which Exclusive Representative shall have those rights and duties as prescribed by P.E.L.R.A. and as described in the provisions of this Agreement.

Section 2 - Appropriate Unit

The Exclusive Representative shall represent all of the computer instructional technicians of the District as defined in Article III, Section 2 of this Agreement.

ARTICLE III - DEFINITIONS

Section 1 - Terms and Conditions of Employment

Terms and conditions of employment means the hours of employment, the compensation therefore, including fringe benefits, except retirement contributions or benefits, and the District's personnel policies affecting the working conditions of the employees. The terms do not mean educational policies of the District. The terms are subject to the provisions of Minnesota Statute Section 179A.07 regarding the rights of public employers and the scope of negotiations.

Section 2 - Employees

Employee shall mean any person employed by the District in a capacity exclusively associated with the provisions of computer instructional technicians employed by Independent School District No. 200, Hastings, Minnesota, who are public employees within the meaning of Minnesota Statute 179A.03, Subd. 14, excluding supervisory, confidential, and all other employees.

Specifically, the employees are as follows:

Theater Coordinator
Lead Computer Technician
Computer Tech II
Assistive Technology Technician
~~Instructional Lab Technician~~

Section 3 - Domestic Partner

Domestic partner shall be defined as an individual for whom the employee has completed a domestic partner registration form with a city/government agency. A copy of the registration must be provided to the District in advance of a request for leaves within this Agreement to apply.

Section 4 - Working Day

A working day is defined as any day the employee is scheduled to work except those defined as major legal holidays by state law. An employee may be required to work on legal holidays which the School Board is authorized to conduct school, if so designated by the School Board.

Section 5 - Other Terms

Terms not defined in this Agreement shall have those meaning as defined by the P.E.L.R.A.

ARTICLE IV - DISTRICT RIGHTS

Section 1 - Inherent Managerial Rights

The Exclusive Representative recognizes that the District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the District, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel. All managerial rights and functions not expressly delegated in this Agreement are reserved to the District.

Section 2 - Management Responsibilities

The Exclusive Representative recognizes the right and obligation of the District to efficiently manage and conduct the operation of the District within its legal limitations and with its primary obligation to provide educational opportunities for the students of the District.

Section 3 - Effect of Laws and Regulations

The parties recognize that the District, all employees covered by this Agreement, and all provisions of the Agreement are subject to the laws of the state of Minnesota, federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of state and federal governmental agencies. Any provision of this Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

ARTICLE V - EXCLUSIVE REPRESENTATIAVE AND EMPLOYEE RIGHTS

Section 1 - Right To View

Pursuant to P.E.L.R.A., nothing contained in this Agreement shall be construed to limit, impair

or affect the right of any employee, or his/her representative, to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the computer instructional technician employees; nor shall it be construed to require any employee to perform labor or services against their will.

Section 2 - Right to Join

Pursuant to P.E.L.R.A, employees shall have the right to form and join labor or employee organizations, and shall have the right not to form and join such organizations. Employees in an appropriate unit shall have the right, by secret ballot, to designate an Exclusive Representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the School Board of such unit.

Section 3 - Request for Dues Check Off

Subd. 1 - Employees shall have the right to request and be allowed dues check off for the organization of their selection, provided that dues check off and the proceeds thereof shall not be allowed any organization that has lost its right to dues check off pursuant to P.E.L.R.A. Upon receipt of a properly executed authorization card of the employee involved, the District will deduct from the employee's paycheck the dues that the employee has agreed to pay to the Exclusive Representative during the period provided in said authorization.

Subd. 2 - In the event an employee chooses to discontinue membership outside of provisions in the dues check off authorization form, the dues deductions shall continue but shall be held in escrow by the District pending a final notification from the Exclusive Representative as to whether or not the deductions are to be discontinued. The Exclusive Representative shall hold the District harmless regarding any disputes that arise between the employee and the Exclusive Representative.

Subd. 3 - Indemnification: The Exclusive Representative hereby warrants and covenants that it will defend, indemnify and save the District harmless from any and all actions, suits, claims, damages, judgments and executions or other forms of liability, liquidated or unliquidated, which any person may have or claim to have, now or in the future, arising out of or by reason of the implementation of this Section 3, Request for Dues Check Off.

Subd. 4 - By October 15 of each year, the Exclusive Representative will notify the business office of the amount of dues to be deducted. Dues will be deducted in 14 equal installments beginning with the first paycheck in November and concluding with the last paycheck in May.

Section 4 - New Hire Union Meeting

Within the first 30 days after hire, a new hire will be afforded 30 minutes during the workday in which to meet with a representative from the Union for an initial meeting to explain the role of the Union to the new member.

Section 5 - Personnel Files

All evaluations and files relating to each individual employee shall be available during regular school business hours to each individual employee upon their written request and the scheduling of a time with the Human Resources Director to review the documents. The employee shall have the right to reproduce any of the contents of the files at the employee's expense and to submit for inclusion in the file written information in response to any material contained therein, provided, however, the District may destroy such files as provided by law. The District shall expunge from an employee's file any material found to be false or inaccurate through the grievance procedure.

Section 6 - School Equipment and Facilities

The Exclusive Representative may reasonably use school copy machines, calculating machines, audio-visual equipment, computers and other accessories when such equipment is not otherwise in actual use and during non-work hours, so long as the equipment is kept in the building. The cost of materials for use of such equipment shall be borne by the Exclusive Representative. The Exclusive Representative shall also have access to school facilities such as classrooms, lecture halls and theaters during non-work hours when those facilities are not in use, subject to the requirements and conditions contained in the District's facilities use policies and procedures.

ARTICLE VI - RATES OF PAY

Section 1 - Wage Rates

The positions and wages reflected in Appendix A, incorporated herein and as part of this Agreement, shall be effective for the duration of said Agreement.

Section 2 - Step Increase Status

Employees shall be compensated pursuant to Appendix A. If the initial employment is after ~~January~~ March 1, the employees shall not advance to the next step on the following July 1. Upon the expiration of this Agreement, a step is not automatic and is subject to renegotiation by the parties.

Section 3 - Grade Level/Assignment Transition

Subd. 1 - When an employee accepts a position at a higher grade level they will be shadowed into an hourly rate that is closest to their existing rate and then moved to a step that reflects at least a 4% increase above their current rate. This same system will be true for any employee moving from another bargaining unit accepting a position at a higher classification in the bargaining unit.

Subd. 2 - When an employee moves to a position with a lower grade level they will be placed at their same step on the new salary schedule, in the appropriate classification.

Section 4 - Employment Hours Record

Hourly employees shall punch in and out each day, using the District's time tracking system. Each week employees shall verify an employment hours record which shall contain the following: regular hours worked, premium pay (overtime) hours worked, vacation days, holidays and leave days, if any.

Section 5 - Salary Compensation

Subd. 1 - Salary to be paid on the 5th and 20th of each month.

Subd. 2 - The District may deduct any overpayment from an employee's paycheck upon written notice to the employee, with reasonable repayment arrangements available for any balance not recovered through payroll deduction, to the extent permitted by law.

Section 6 - Hours: Basic Work Day

Subd. 1 - The work week for regularly scheduled employees shall be five consecutive work days, at their regularly scheduled daily hours.

Subd. 2 - An employee's work schedule may be adjusted to meet the needs of a particular situation as determined by the supervisor. When an employee's work schedule will be changed on a regular basis, they shall be given at least a one-week notice.

Subd. 3 - Employees working six hours or more per shift shall be provided an unpaid duty-free lunch period of 30 minutes. An additional duty free 15-minute break will be provided each day for every consecutive four-hour work period.

Section 7 - Probationary Period

The probationary period for Technology Support staff shall be~~-~~ 120 working days~~six months~~. During the probationary period the District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline such employee. The employee shall have no recourse to the grievance procedure insofar as suspension, discharge, or other discipline is concerned. However, a probationary employee shall have the right to bring a grievance on any other provisions of the contract alleged to have been violated.~~During the probationary period, the employee may be dismissed at any time it becomes apparent to the administration that the employee is not willing or qualified to perform the duties of the position. Probationary employees should be evaluated by their immediate supervisor and recommended for permanent status.~~

Section 8 - Overtime

Subd. 1 - Hours worked in excess of 40 hours per week are paid at time and a half in the pay period of which they are earned.

Subd. 2 - Discretionary leave days and holidays count in the calculation of overtime.

Subd. 3 - All overtime must be approved in advance by the employee's supervisor. In

emergency situations that result in overtime, the employee will notify the supervisor as soon as possible.

Section 9 - Job Postings

All job openings will be posted for a minimum of five days. Postings will consist of notification via District email and will be available on the District website. Positions may be posted internally and externally at the same time, however, interviews will be conducted with selected internal applicants, prior to the consideration of external candidates.

Section 10 - Time Period

The District shall have the ability to temporarily assign employees to posted openings pending final selection of any posted jobs.

Section 11 - Effective Policy

The decision of the District on filling vacant positions is not subject to the binding arbitration clause of the grievance procedure.

ARTICLE VII - HOLIDAYS

Section 1 - Holidays

Subd. 1 - The following provisions for paid holidays shall apply to all regularly employed members of the computer instructional technician bargaining unit. Holiday pay shall be at the employee's regularly scheduled base hours per day.

Subd. 2 - Employees hired on or after July 1, 2008 and regularly scheduled to work less than 1472 hours per year shall receive the following holidays:

1. New Year's Day
2. President's Day
3. Good Friday
4. Memorial Day
5. Thanksgiving Day
6. Christmas Day

Subd. 3 - Employees regularly scheduled at least 1472 hours per year but less than 12 months shall be eligible for the following paid holidays:

1. New Year's Day
2. President's Day
3. Good Friday
4. Memorial Day
5. Labor Day
6. Thanksgiving Day
7. Christmas Eve
8. Christmas Day

9. New Year's Eve
10. Juneteenth (if it falls within the employee's regularly scheduled work year); the Friday after Thanksgiving if it does not fall within the employee's regularly scheduled work year.

Subd. 4 - Employees working 12 months shall be eligible for the following paid holidays:

1. New Year's Eve
2. New Year's Day
3. President's Day
4. Good Friday
5. Memorial Day
6. Juneteenth
7. Independence Day
8. Friday before Labor ~~Day (a floating holiday may be taken in lieu of this holiday, with supervisor approval)~~
9. Labor Day
10. Friday of Teacher Association
11. Thanksgiving Day
12. Friday after Thanksgiving
13. Christmas Eve
14. Christmas Day

Subd. 5 - If any of the designated holidays fall on weekends, the District will determine the date the holiday will be observed.

Subd. 6 - If an employee is authorized by their supervisor to work on a designated holiday, the employee will be provided a floating holiday in lieu. ~~Whenever school is in session on President's Day, employees may take the day as a floating holiday.~~

Subd. 7 - Authority to Reschedule Holidays - If school is in session during a designated holiday (e.g., President's Day, Good Friday, etc.), the District reserves the right to reschedule any of the designated holidays.

Subd. 8 - Pro-rata Holidays - Employees working less than the full year shall receive holidays on a pro-rata basis, based on the eligible holidays that fall within their work year.

ARTICLE VIII - GROUP INSURANCE

Affordable Care Act - In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the District, the parties agree to reopen negotiations that result in a new Agreement between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the District.

Section 1 - Selection of Carrier

The selection of the insurance carrier and policy shall be made by the District.

Section 2 - Coverage Under Multiple Bargaining Units

If an employee is covered by more than one bargaining unit they can combine their hours to qualify for insurance.

Section 3 - Combined Coverage

Each employee may only be covered under one policy under each of the District's insurance plans, i.e. health and dental.

Section 4 - Spouse Contribution for Medical-Hospitalization Insurance

When both employee and spouse are members of the bargaining unit, or members of another bargaining unit eligible to combine coverage, and covered under the District's medical insurance plan, they will be covered by single insurance plans unless there are additional dependents. Coverage for employee and spouse, when there are additional dependents, will be provided through one family plan. The District will allow combining of contributions (policy holder family contribution plus spouse single contribution) only if family insurance coverage is needed due to the dependents (children).

Section 5 - Spouse Contribution for Dental Insurance

When combining coverage for dental insurance, both employees shall be covered under one family dental plan.

Section 6 - Eligibility

The District shall make insurance contributions toward the premium for each employee who is regularly scheduled to work at least 850 hours per year, and is enrolled in the District's insurance plan(s). The contributions for medical-hospitalization shall be as defined in Section 7.

Section 7 - Medical-Hospitalization Coverage

Subd 1 - The District shall provide a monthly contribution toward the premium for single or family insurance for employees who qualify for and are enrolled in the District's group medical-hospitalization plan. The amount provided by the District shall be as defined in Subd. 2 and 3, however, the amount shall not exceed the actual cost of the insurance premium:

Subd. 2 - Single Coverage

The contribution for 2026~~4~~-2027~~5~~ shall be as follows:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,199~~1,016~~
1417 to 1605	$1,057~~864~~
1228 to 1416	$933~~762~~
1014 to 1227	$809~~661~~

High Deductible/VEBA Plan

1606 to 1888	$1,034~~887~~
1417 to 1605	$957~~764~~
1228 to 1416	$833~~662~~
1014 to 1227	$709~~561~~

The contribution for 2027~~5~~-2028~~6~~ shall be as follows; if the rates for single insurance for the 2027~~5~~-2028~~6~~ plan year exceed this rate, the maximum contribution will be adjusted to cover the full single premium and the percentages will be adjusted accordingly:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,295~~1,132~~
1417 to 1605	$1,101~~962~~
1228 to 1416	$971~~849~~
1014 to 1227	$842~~736~~

High Deductible/VEBA Plan

1606 to 1888	$1,117~~976~~
1417 to 1605	$1,001~~862~~
1228 to 1416	$871~~749~~
1014 to 1227	$742~~636~~

Subd. 3 - Family Coverage

The contribution for 2026~~4~~-2027~~5~~ shall be as follows:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,688~~2,161~~
1417 to 1605	$2,285~~1,837~~
1228 to 1416	$2,016~~1,621~~
1014 to 1227	$1,747~~1,405~~

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,488~~1,961~~
1417 to 1605	$2,085~~1,637~~
1228 to 1416	$1,816~~1,421~~
1014 to 1227	$1,547~~1,205~~

The contribution for 2027~~5~~-2028~~6~~ shall be as follows:

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,8472,585
1417 to 1605	$2,4202,197
1228 to 1416	$2,1351,939
1014 to 1227	$1,8501,680

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$2,6472,385
1417 to 1605	$2,2201,997
1228 to 1416	$1,9351,739
1014 to 1227	$1,6501,480

Subd. 4 - The cost of any premium that exceeds the District's monthly contribution shall be borne by the employee and paid by pre-tax payroll deduction.

Subd. 5 - For employees participating in the single high deductible/VEBA insurance plan, the monthly District contribution to a VEBA shall be as follows:

Effective July 1, 20264: $100 per month

Subd. 6 - For employees participating in the family high deductible/VEBA insurance plan, the monthly District contribution to a VEBA shall be as follows:

Effective July 1, 20264: $200 per month

Subd. 7 - The monthly VEBA contribution will be divided equally over the number of payrolls elected by the employee each year.

Section 8 - Dental Insurance

The District shall provide a monthly contribution toward the premium for dental insurance, including dependent coverage, for all employees who qualify for, and are enrolled in, the District's dental insurance plan. The amount provided shall be as follows, however, the amount shall not exceed the actual cost of the insurance:

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$81
1417 to 1605	$69
1228 to 1416	$61
1014 to 1227	$53

Section 9 - Long Term Disability Insurance

The District shall contribute 100% of the cost of the monthly premium for the income protection plan in effect as of the date of this Agreement for all Technology Support staff employed by the

District.

Section 10 - Life Insurance

The District shall provide a group term insurance policy covering all eligible employees in the amount of $50,000.

Section 11 - Disclaimer

The eligibility for the payment of claims for insurance benefits described in this Article shall be governed solely by the terms of the insurance policies purchased by the District. The District's only obligation is to provide and administer benefits as negotiated. No claims, other than those arising from District error or undue influence, shall be made against the District as a result of denial of insurance benefits by an insurer.

Section 12 - Workers' Compensation

Subd. 1 - Upon the request of an employee who is absent from work as a result of a compensable injury under the provisions of the Workers' Compensation Act, the District will pay the difference between the compensation received pursuant to the Workers' Compensation Act by the employee and the employee's regular rate of pay to the extent of the employee's earned accrual of sick/ESST or discretionary leave pay.

Subd. 2 - A deduction shall be made from the employee's accumulated discretionary or sick/ESST leave accrual time according to the pro-rata portion of days of sick/ESST leave or discretionary leave which is used to supplement Worker's Compensation.

Subd. 3 - Such payments shall be paid by the District to the employee only during the period of disability.

Subd. 4 - In no event shall the additional compensation paid to the employee by virtue of sick/ESST leave or discretionary leave pay result in the payment of a total daily, weekly or monthly compensation that exceeds the normal compensation of the employee.

Subd. 5 - The parties agree that an employee of the District shall not be entitled to sick/ESST leave pay benefits under this Section if he/she is injured while in the employ of another employer nor shall there be an accrual of such during the period of convalescence from that injury.

Section 13 - Tax Sheltered Annuities

The District shall continue to make available to Instructional Computer Technician staff the payroll deduction program for tax-sheltered annuities.

ARTICLE IX - LEAVE PROVISIONS

Section 1 - Discretionary Leave

Subd. 1 - Employees working 12 months per year, shall ~~be eligible for~~ accrue discretionary leave as follows:

Years of Service	Annual Discretionary Leave Days
Hire to 4 years	13 days
Starting 5 - 9 years	18 days
Starting 10 - 14 years	23 days
Starting 15+	28 days

Subd. 2 - Employees working less than 12 months per year, shall ~~be eligible for~~accrue discretionary leave as follows:

Regularly Scheduled Hours/Year	Annual Discretionary Leave Days
1472 or more but less than 12 months	7 days
Less than 1472 - hired prior to July 1, 2008	6 days
Less than 1472 - hired on or after July 1, 2008	4 days

Subd. 3 - ~~Discretionary leave accrual shall occur on July 1 each year.~~ The total discretionary leave earned during a fiscal year shall be available to the employee on their first day of work each ~~at the beginning of the~~ year.

Subd. 4 - Employees beginning employment after July 1 shall ~~earn~~ accrue a pro-rata amount of discretionary leave.

Subd. 5 - Discretionary Leave must be scheduled in advance with the employee's supervisor and must be approved by the supervisor or his/her designee.

Subd. 6 - Pay for discretionary leave shall be at the employee's regularly scheduled base hours per day.

Subd. 7 - An employee may carry over a maximum of one year's accrual, or five days, whichever is less.

Subd 8 - Upon termination/separation from employment, the employee's last pay check will be adjusted for any discretionary leave used in excess of what has been earned.

Subd. 9 - Employees shall be eligible to receive payment for up to five unused earned discretionary leave days upon separation from the District.

Subd. 10 - In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is out using discretionary leave, the employee's leave will be changed to the appropriate leave type with the approval of Human Resources.

Section 2 – Paid Family Medical Leave (PFML)

The District will contribute 50% of the premium required under the Minnesota Paid Family Medical Leave program. The remaining 50% shall be borne by the employee and paid through payroll deduction.

Section 32 - Sick Leave

Subd. 1 - Employees will accrue ~~be granted~~ sick/ESST leave based on their regularly scheduled hours per day, according to the following provisions.

Subd. 2 - Employees working 12 months per year shall ~~earn~~ accrue 12 sick/ESST days per year.

Subd. 3 - Employees regularly scheduled at least 1472 hours per year, but less than 12 months ~~earn~~ shall accrue 10 sick/ESST days per year.

Subd. 4 - Employees scheduled to work less than 1472 hours per year shall accrue~~earn~~ nine sick/ESST leave days per year.

Subd. 5 - The total sick/ESST leave accrued during a fiscal year shall be available to the employee beginning on the first day of work each fiscal year.

Subd. ~~6~~5 - Sick/ESST leave with pay shall be allowed by the District for qualifying absences of an employee or that of a qualifying individual under ESST.~~whenever an employee's absence is found to have been due to illness which prevented his/her attendance and performance of duties on that day or days and/or for reasons consistent with the requirements of Minnesota Statute and/or ESST laws.~~

Subd. ~~7~~6 - The District may require an employee to furnish a medical certificate ~~from qualified physician~~ as evidence of illness, in accordance with Minnesota Statute and ESST laws, in order to qualify for sick/ESST leave pay. In the event that a medical certificate will be required, the employee will be so advised.

Subd. ~~8~~7 - Sick/ESST leave pay shall be approved upon submission of sick/ESST leave through the District time tracking system.

Subd. ~~9~~8 - Consistent with ESST laws, employees are required to give adequate notice to their supervisor when sick/ESST leave is to be taken.

Subd. 10 - Upon termination, the employee's last pay check will be adjusted for any sick/ESST leave used in excess of what has been earned.

Subd. 11~~0~~9 - When an employee has accumulated 150 days of sick/ESST leave the employee will be paid up to five days of unused sick/ESST leave beyond 150 days at the rate of $20.00~~16.50~~ per hour. Payment of such days will be paid in a supplemental payroll at the end of July.

~~Subd. 10 - A Sick Leave Bank shall be available in accordance with the terms of the Sick Leave bank MOU provided at the end of this Agreement.~~

Subd 12 - Sick Leave Bank

Subd. 12a - Purpose - The purpose of the Sick Leave Bank is to provide additional sick leave to those employees who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.

Subd. 12b - Membership

a. Employees shall contribute a maximum of one day of sick/ESST leave during the donation period to be eligible for the Sick Leave Bank.
    i. Employees who do not contribute one sick/ESST day to the Sick Leave Bank during the donation period shall not be eligible to use leave from the bank.
b. Employees shall be offered the opportunity to join the Sick Leave Bank during donation periods. Employees will be notified 15 days in advance of scheduled donation periods.
c. Employees hired after the enrollment period shall be eligible to join the Sick Leave Bank within 15 days of their employment start date.
d. Employees returning from a leave of absence shall be eligible to join the Sick Leave Bank within 15 days of their return from leave.
e. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
f. If at any time the balance in the Sick Leave Bank goes below 20 days, the District will organize a donation period.

Subd. 12c - Qualification

a. To qualify for the Sick Leave Bank, the employee must have exhausted their personal sick/ESST leave accrual, and other paid leave available to them (i.e. discretionary leave).
b. To qualify as a catastrophic accident or illness, for the purpose of this Sick Leave Bank, the employee must:
    i. Need leave to meet the waiting period for Long Term Disability; or
    ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or
    iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or
    iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and
    v. Written verification by the attending physician is required.

Subd. 12d - Maximum Eligibility

a. Employees shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences.

Subd. 12e - Exclusions

a. With the exception of FMLA or medical leave, employees on leave are not eligible to access the Sick Leave Bank.
b. An employee who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.
c. An employee who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

Subd. 12f - Part-time Employees - Employees who are part of the plan and work less than full time shall be eligible for benefits only for the pro-rata portion of the work day for which they are employed.

Subd. 12g - Administration

a. A member must apply for benefits under the Sick Leave Bank by submitting a written request to the Human Resources Department. Such request must be submitted and approved prior to the use of the leave.
b. The Sick Leave Bank will be administered by the Human Resources Department
    i. If, in reviewing eligibility, it is determined that a request does not qualify, Human Resources will review the request with the Union President, prior to denial. If there is not mutual agreement, the matter will be referred to the Superintendent for a final determination.
    ii. Eligibility decisions related to the qualification for use of days from the Sick Leave Bank are not subject to the grievance procedures.
    iii. No bargaining unit member may be granted from the pool of sick leave days more than is needed to become eligible for long-term disability.

Section ~~43~~ - Bereavement Leave

Subd. 1 - Up to five days per occurrence of paid leave may be granted for death in the employee's immediate family.

Subd. 2 - For purposes of this Section, immediate family shall be defined as the employee's spouse, child, parent/guardian, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle, grandparent, spouse's grandparent, grandchildren, stepparent, domestic life partner, or domestic life partner's parent.

Section ~~54~~ - Parental Leave

Subd. 1 - In the event of pregnancy, the Technology Support staff shall notify the Superintendent not later than the fourth month of pregnancy of the expected date of delivery. The employee must also submit a physician's statement indicating the estimated date of delivery. A leave of absence of not more than 12 months may be granted upon written request.

Subd. 2 - Employees requesting a parental leave must request such leave in writing, which shall be accompanied by a physician's statement, indicating the employee is able to perform his/her assigned duties and responsibilities without injury or illness.

Subd. 3 - The effective date of the leave, its duration and the approximate date of return to employment shall be determined by the Superintendent based upon the employee's medical statement and the needs of the employer's program.

Subd. 4 - Adoption leave shall be granted upon the request of an employee pursuant to the applicable provisions of the maternity leave section. Employees may use days for pre-adoption meetings and travel days to complete the adoption process.

Section ~~65~~ - Unpaid Leave of Absence

Technology Support staff who have been employed for at least three years may be granted a leave of absence, not to exceed one year. Leave to be without pay or fringe benefits. The employee shall be allowed to return to his/her position upon termination of the leave of absence. The granting of such leave shall be at the discretion of the District.

Section 76 - Jury Duty and Other Legal Commitments

Subd. 1 - Employees called for jury duty, deposition, subpoena or to give testimony before a court, legal jurisdiction or administrative proceedings shall be granted a leave of absence unless the employee is party to a court action against the District, is a complainant in an action against the District, or is a participant in an action on behalf of the exclusive representative and/or is the subject in a criminal, civil and/or personal legal accusation.

Subd. 2 - The employee shall receive full pay for this type of absence less jury duty and/or consultant pay, exclusive of expenses.

Section 87 - Emergency Closings and E-Learning Days

Subd. 1 - Emergency 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 but directed not to report, will be paid. If directed to report, see the District's Provisions for the Closing of Schools on the District's website.

Subd. 2 - E-Learning Days - When an E-learning day is called (or scheduled) by the Superintendent, it will be considered a regularly scheduled work day and employees shall be paid their regularly scheduled pay. Employees will be assigned work by their supervisor on such days. Employees opting not to work on an E-learning Day may choose to use discretionary leave, or take the day without pay. In such cases, employees will not be required to use paid leave prior to taking leave without pay.

ARTICLE X - EARLY RETIREMENT

Section 1

Technology Support staff, who were hired prior to July 1, 2008, who have completed at least 12 years of continuous service with the District and who are at least 55 years of age shall be eligible for severance pay, pursuant to the provisions of this Article upon submission of a written resignation accepted by the District.

Section 2

Eligible employees, upon early retirement, shall receive as severance pay an amount representing 50 days' pay.

Section 3

Subd. 1 - Technology Support staff covered by this Agreement, who were hired prior to July 1, 2008, shall receive, upon their retirement, the amount of the employee's unused number of accumulated sick leave days, but in any event not to exceed 100 days. This is in addition to the

severance pay provided in Section 2.

Subd. 2 - Based upon the above, the maximum number of days that could be paid for severance purposes is 150 days for Technology Support staff.

Section 4 - Daily Rate

Subd. 1 - Severance is capped at the maximum hourly rate for each grade according to the salary schedule for the 2008-2009 school year.

Grade 6	$17.41
Grade 8	$21.38
Grade 9	$23.63

Hours per day and rate of pay will be based on a five-year average.

Example: ~~Instructional Lab Tech, 3 years at Grade 6, current rate or cap~~
Tech I, 2 years at Grade 8, current rate or cap
The average rate of pay would be used to calculate severance.

Subd. 2 - If the employee's current hourly rate is less than the capped amount, then that hourly rate will be used for severance purposes. If the employee's 2008-09 hourly rate is more than the capped amount, the 2008-09 rate will be used for severance purposes.

Section 5

Severance pay shall be paid one payment in January of the calendar year following ~~by the District in equal annual installments over a time period not to exceed two years from~~ the effective date of the retirement and shall not be granted to an employee who is discharged by the District. ~~The first payment will occur in the month of January following the retirement date. The second payment will occur one year from that January.~~ Severance payments will be placed in a ~~403(b) plan~~Healthcare Saving Plan (HCSP) in the individual's name. ~~(The plan will be through ESI).~~

Section 6 - Group Insurance

Subd. 1 - An employee, hired before July 1, 2008, who retires early, pursuant to this Article, shall be eligible to continue participation in the District group medical-hospitalization insurance plan, if permitted by the terms of the policy with the insurance carrier. The District shall contribute $225 per month towards single coverage and $350 per month towards family coverage, until the age of 65 or the expiration of eight years of District contribution, whichever occurs first. The portion of the premium not contributed by the District shall be borne by the Technology Support staff member. See Appendix B.

Subd. 2 - It is the responsibility of the employee to make arrangements with the school business office to pay the District the monthly premium amounts in advance and on such date as determined by the District.

Section 7 - Matching Contribution Plan - 403B

Subd. 1 - ~~Beginning July 1, 2008, e~~Employees ~~who are hired after June 30, 2008,~~ who are regularly employed with the District shall be eligible to participate in a 403(b) matching contribution plan pursuant to M.S.356.24.

Subd. 2 - ~~Beginning July 1, 2008, e~~Employees ~~who were~~ hired prior to July 1, 2008, who are regularly employed with the District shall be eligible and may choose to participate in a 403B matching contribution plan pursuant to M.S.356.24. If choosing to participate the employee would be forfeiting all rights to severance and retiree health under this Article.

Section 8 - Contributions

Subd. 1 - The District will match eligible annual employee contributions at the beginning of the years of service as stated below. Budgeted annual amounts will determine the max that can be set up each year.

Beginning of School Year in ISD 200	Maximum Match
4-8	2.5%
9-13	3.0%
14+	3.5%

Determination of years is based on hire date before or after January 1.

Subd. 2 - ~~Maximum annual match is capped at $2,500. Maximum lifetime match is capped at $35,000.~~No retroactive contributions shall be made by the District or the employee when the 2026-2028 Master Contract is ratified.

Subd. 3 – The Maximum Match amount shall be based on the employee's base rate of pay.

Subd. ~~43~~ - An ISD #200 Salary Reduction Authorization form stating "Matching Contribution" must be received by the District office on ~~August~~ June 1, preceding the school year during which the employee wishes to participate. For employees who work a school year only schedule, forms must be received by August 1 of the preceding school year.

Section 9

In the event of the death of an employee who is eligible for severance pay under the provisions of this Article ~~VIII~~, the spouse of the employee shall be eligible for the severance pay. The estate will collect if there is no spouse. The requirement of a written resignation does not apply.

ARTICLE XI - TRAININGS AND MEETINGS

Section 1 - Attendance at Meetings - Assistive Technology Technician

At the discretion of the Building Principal or Special Education Administrator, the assistive technology technician may be required to attend IEP meetings of the student(s) with which they work. The assistive technology technician shall be paid their hourly rate for time that falls outside their scheduled work day.

Section 2 - Attendance at Seminars and Meetings Concerned with Technology

With supervisor approval, employees may attend meetings and seminars. District coverage of costs will be determined on a case-by-case basis.

ARTICLE XII - MISCELLANEOUS

Section 1 - Effective Date

The effective date of retirement shall be according to statutes.

Section 2 - Resignation

The resignation should be turned in at least two weeks in advance of leaving. Employees should write a letter of resignation to the Superintendent (copy to building administrator) stating the reason for leaving. The Superintendent then presents the resignation to the School Board at its next regular meeting for acceptance.

Section 3 - Job Assignment

Job assignment is the responsibility of the immediate supervisor.

Section 4 - Seniority

Subd. 1 - Seniority will be based on the date of employment.

Subd. 2 - Reduction of Work Force: If it becomes necessary to reduce the Technology Support work force, the following procedure will be followed to effect the staff reduction.

Subd. 2a - Seniority for the reduction of work force purposes will be based on the total years of employment under the Technology Support Staff Agreement; total years not necessarily concurrent.

Subd. 2b - The employee holding the eliminated position shall have the right to replace the least senior employee in the Technology Support Staff group, provided the employee has more seniority then the employee being replaced and is qualified to perform the duties of that position.

Subd. 2c - Employees to be laid off shall receive written notice two calendar weeks in advance of the effective date of the employee's last date of employment.

Subd. 2d - Employees who are laid off shall be put on a recall list for one calendar year. Those on the recall list shall have the same rights as current employees to be considered for new job postings.

Subd. 2e - Employees recalled from layoff shall be reinstated at the pay rate specified in the Agreement that is in force at the time of reemployment.

Section 5 - Absences

Absences or unapproved absences not covered by leave policies will result in a salary deduction at the employee's regular hourly compensation rate.

Section 6 - Agreement Copies

Copies of the Agreement shall be available online, on the District's website.

Section 7 - Mileage

The District will pay the IRS rate per mile for authorized use of personal cars in connection with District business as pre-approved by the immediate supervisor.

Section 8 - Damage to Personal Property

The District shall reimburse employees, up to a maximum of $500 per incident, for replacement or repair of personal property, damaged or destroyed as a result of student assault or aggressive behavior that occurs while the employee is engaged in the performance of his or her assigned duties. In order to be eligible for reimbursement, the employee must report the incident within 48 hours and provide receipts and a police report, if one was made. Reimbursement made under this section is gratuitous payment and is not considered acceptance of liability on the part of the District.

ARTICLE XIII - BMS GRIEVANCE PROCEDURE

Section 1 - Definitions

Subd. 1 - Grievance: A grievance shall be defined as a dispute which arises concerning the application or interpretation of the terms of this Agreement.

Subd. 2 - Days: Days shall mean calendar days excluding Saturday, Sunday, and holidays as stated in this Agreement, and legal holidays as defined by Minnesota Statute.

Section 2 - Adjustment of Grievance

Subd. 1 - A grievance shall be resolved in the following manner. Both parties recognize that the seriousness of an issue may lead to the need of skipping a step in the outlined process.

Subd. 2 - Step I: The employee will verbally address their grievance to their immediate supervisor in an attempt to resolve the grievance.

Subd. 3 - Step II: In the event that the grievance is not resolved, the Exclusive Representative may submit a written grievance using the Grievance Reporting Form (Appendix C) to the employee's immediate supervisor, within 20 days after the event giving rise to the grievance.

Subd. 4 - Step III: Within 15 days of the receipt of the grievance, the immediate supervisor and the Exclusive Representative shall meet in an attempt to resolve the grievance. The immediate supervisor shall provide a written response to the grievance within ten days of the meeting. If a resolution of the grievance results, the terms of the resolution shall be written on or attached to

the grievance and shall be signed by all parties.

Subd. 5 - Step IV: In the event that the grievance is not resolved, the Exclusive Representative may forward the grievance to the Superintendent or his/her designee. This will be done within ten days of the receipt of the immediate supervisor's response. Within 15 days of the receipt of the grievance, the Superintendent or his/her designee will schedule a time to meet with the Exclusive Representative to discuss and attempt to resolve the grievance. The Superintendent or his/her designee will, within ten days of the meeting, provide a written response to the grievance to the Exclusive Representative. If a resolution of the grievance results, the terms of the resolution shall be written on or attached to the grievance and shall be signed by all parties.

Subd. 6a - Step V: In the event the grievance is not resolved, within ten days after receiving the written response of the denial of the grievance, either party may request arbitration by serving a written notice to the other party of their intention to proceed with arbitration.

Subd. 6b - The District and the Exclusive Representative shall endeavor to select a mutually acceptable arbitrator to hear and decide the grievance. If the District and the employee representative are unable to agree on an arbitrator, they may request from the Director of the Bureau of Mediation Services, State of Minnesota, a list of seven names. The list maintained by the Bureau of Mediation Services shall be made up of qualified arbitrators who have submitted an application to the Bureau. The parties shall alternately strike names from the list of seven arbitrators until only one name remains. The remaining arbitrator shall hear and decide the grievance. If the parties are unable to agree on who shall strike the first name, the question shall be decided by the flip of a coin. Each party shall be responsible for equally compensating the arbitrator for his/her fee and necessary expenses.

Subd. 6c - The arbitrator shall not have the power to add to, to subtract from, or to modify in any way the terms of the existing contract. The decision of the arbitrator shall be final and binding on all parties to the dispute unless the decision violates any provision of the Laws of Minnesota or rules or regulations promulgated thereunder, or municipal charters or ordinances or resolutions enacted pursuant thereto, or which causes a penalty to be incurred thereunder. The decision shall be issued to the parties by the arbitrator and a copy shall be filed with the Bureau of Mediation Services, State of Minnesota.

Subd. 7 - Processing of all grievances shall be during the normal work day whenever possible, and the employee(s) shall not lose wages due to the necessary participation. For purposes of this paragraph, employees entitled to wages during their necessary participation in a grievance proceeding~~s~~ are as follows:

- The number of employees equal to the number of persons participating in the grievance proceeding on behalf of the public employer; or

- If the number of persons participating on behalf of the public employer is less than three, three employees may still participate in the proceedings without loss of wages.

Subd. 8 - The parties, by mutual written agreement, may waive any step and extend any time limits in this grievance procedure. However, failure to adhere to the time limits may result in a forfeit of the grievance.
Subd. 9 - The provisions of this grievance procedure shall be severable, and if any provision or

paragraph thereof or application of any such provision or paragraph under any circumstances is held invalid, it shall not affect any other provision or paragraph of the grievance procedure or the application of any provision or paragraph thereof under different circumstances.

Subd. 10 - Election of Remedies and Waiver: A party instituting any action, proceeding, or complaint in a federal or state court of law or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Agreement, shall immediately thereupon waive any and all rights to pursue a grievance under this Article. Upon instituting a proceeding in another forum as outlined in this Agreement, the employee(s) shall waive the right to initiate a grievance pursuant to this Article, or, if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This Section shall not apply to actions to compel arbitration as provided in the Agreement, to enforce the award of an arbitrator, or to any situation in which its application constitutes unlawful reprisal or retaliation under applicable law.

ARTICLE XIV - DURATION

THIS AGREEMENT shall remain in full force and effect for a period commencing on July 1, 2026~~4~~ through June 30, 2028~~6~~. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of this Agreement.

In the event a new Agreement is not in effect on July 1, 2028~~6~~, all compensation and working conditions remain in effect as set forth in this Agreement until a successor Agreement is affected.

IN WITNESS WHEREOF, the parties have executed this Agreement on this ____ day of _____ 2026~~5~~.

Education Minnesota Hastings Computer Instructional Technicians	Hastings Public Schools Independent School District #200
_____ Negotiator	_____ Chairperson
_____ Negotiator	_____ Clerk
_____ President, Exclusive Representative	_____ District Representative
Date: _____	Date: _____

APPENDIX A

Lead Computer Technician

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$33.10~~	~~$33.64~~	~~$34.18~~	~~$34.72~~	~~$35.26~~	~~$35.80~~	~~$36.34~~
~~2025-2026~~	~~$34.09~~	~~$34.65~~	~~$35.21~~	~~$35.76~~	~~$36.32~~	~~$36.87~~	~~$37.43~~
2026-2027	$34.86	$35.72	$36.58	$37.44	$38.30	$39.16	$39.99
2027-2028	$35.56	$36.43	$37.31	$38.19	$39.07	$39.94	$40.79

Theater Coordinator

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$29.82~~	~~$30.74~~	~~$31.66~~	~~$32.58~~	~~$33.50~~	~~$34.42~~	~~$35.33~~
~~2025-2026~~	~~$30.71~~	~~$31.66~~	~~$32.61~~	~~$33.56~~	~~$34.51~~	~~$35.45~~	~~$36.39~~
2026-2027	$31.32	$32.29	$33.26	$34.23	$35.20	$36.17	$37.12
2027-2028	$31.95	$32.94	$33.93	$34.91	$35.90	$36.89	$37.86

Computer Technician II

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$27.03~~	~~$27.42~~	~~$27.81~~	~~$28.20~~	~~$28.59~~	~~$28.98~~	~~$29.35~~
~~2025-2026~~	~~$27.84~~	~~$28.24~~	~~$28.64~~	~~$29.05~~	~~$29.45~~	~~$29.85~~	~~$30.23~~
2026-2027	$28.40	$28.88	$29.36	$29.84	$30.32	$30.80	$31.25
2027-2028	$28.97	$29.46	$29.95	$30.44	$30.93	$31.42	$31.88

~~Instructional Lab Technician~~
Assistive Technology Technician

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2024-2025~~	~~$20.96~~	~~$21.46~~	~~$21.96~~	~~$22.46~~	~~$22.96~~	~~$23.46~~	~~$23.94~~
~~2025-2026~~	~~$21.59~~	~~$22.10~~	~~$22.62~~	~~$23.13~~	~~$23.65~~	~~$24.16~~	~~$24.66~~
2026-2027	$22.02	$22.54	$23.06	$23.58	$24.10	$24.62	$25.15
2027-2028	$22.46	$22.99	$23.52	$24.05	$24.58	$25.11	$25.65

Footnote: The following individual shall be grandfathered with ~~at a 3% annual increase;~~ pay rates ~~shall be~~ as follows:

	2026~~4~~-2027~~5~~	2027~~5~~-2028~~6~~
Mary Rowan	$27.17~~25.62~~	$27.99~~26.38~~

APPENDIX B - SEVERANCE RATE AND HEALTH CAPS								
Classification	Last	First	Grade	Severance Yes/No	Max Hourly Rate Current Step 13	Retiree Health Yes/No	Max Monthly Single	Max Monthly Family
Assistive Tech Technician	Rowan	Mary	6	Yes	$17.41	Yes	$225	$350
Computer Technician	Smith	Derek	9	Yes	$23.63	Yes	$225	$350

APPENDIX C - Grievance Report Form

GRIEVANCE REPORT FORM

Independent District 200
Hastings, Minnesota

Grievance No._____

Name _____ Building _____

Date Grievance Occurred _____

Statement of Facts:

Specific Provisions of No Discrimination Policy Allegedly Violated:

Particular Relief Sought:

Dated: _____ Signature of Grievant _____

Copies to: Superintendent
Supervisor

Adopted: 2/10/77

Memorandum of Understanding - Sick Leave Bank

The following are the terms under which a sick leave bank is available to employees who covered under the Terms and Conditions for Technology Support Staff:

1. Purpose
    a. The purpose of the Sick Leave Bank is to provide additional sick leave to those employees who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.

2. Membership
    a. Employees shall contribute a maximum of one day of sick/ESST leave during the donation period to be eligible for the Sick Leave Bank.
        i. Employees who do not contribute one sick/ESST day to the Sick Leave Bank during the donation period shall not be eligible to use leave from the bank.
    b. Employees shall be offered the opportunity to join the Sick Leave Bank during donation periods. Employees will be notified 15 days in advance of scheduled donation periods.
    c. Employees hired after the enrollment period shall be eligible to join the Sick Leave Bank within 15 days of their employment start date.
    d. Employees returning from a leave of absence shall be eligible to join the Sick Leave Bank within 15 days of their return from leave.
    e. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
    f. If at any time the balance in the Sick Leave Bank goes below 20 days, the District will organize a donation period.

3. Qualification
    a. To qualify for the Sick Leave Bank, the employee must have exhausted their personal sick/ESST leave accrual, and other paid leave available to them (i.e. discretionary leave).
    b. To qualify as a catastrophic accident or illness, for the purpose of this Sick Leave Bank, the employee must:
        i. Need leave to meet the waiting period for Long Term Disability; or
        ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or
        iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or
        iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and
    c. Written verification by the attending physician is required.

4. Maximum Eligibility
    a. Employees shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences.

5. Exclusions
   a. With the exception of FMLA or medical leave, employees on leave are not eligible to access the Sick Leave Bank.
   b. An employee who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.
   c. An employee who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

6. Part-time Employees
   a. Employees who are part of the plan and work less than full time shall be eligible for benefits only for the pro-rata portion of the work day for which they are employed.

7. Administration
   a. A member must apply for benefits under the Sick Leave Bank by submitting a written request to the Human Resources Department. Such request must be submitted and approved prior to the use of the leave.
   b. The Sick Leave Bank will be administered by the Human Resources Department and granting of leave shall be in accordance with the terms stated herein.
   c. If leave is denied and the employee believes it meets the stipulated requirements, the denial may be appealed to the Superintendent.

Education Minnesota Hastings Computer Instructional Technicians	Hastings Public Schools Independent School District #200
_____	_____
FOR THE UNION	FOR THE DISTRICT
_____	_____
DATE	DATE

Memorandum of Understanding - Collapsed Classroom Pay

The Hastings School District and Computer Instructional Technicians agree to the following:

In the event the school district initiates the practice of a collapsed classroom at the elementary level, and additional students from the collapsed classroom are moved under the supervision of the instructional lab technician, additional compensation will be as follows:

- 2 - 4 hours $15.00 per instructional lab technician
- 4.25 hours or more $30.00 per instructional lab technician

Education Minnesota Hastings Computer Instructional Technicians	Hastings Public Schools Independent School District #200
_____	_____
FOR THE UNION	FOR THE DISTRICT
_____	_____
DATE	DATE

Memorandum of Understanding - Paid Leave

MEMORANDUM OF UNDERSTANDING BETWEEN
Independent School District 200 (hereinafter referred to as "District")
AND
Education Minnesota Hastings Educational Support Professionals
(hereinafter referred to as "Union")

WHEREAS the District and Union are parties to a collective bargaining agreement (CBA) for the period from July 1, 2024, through June 30, 2026; and,

WHEREAS the District and Union desire to address possible terms and conditions related to Paid Family Medical Leave or Paid Leave under Minnesota Statutes Section 268B.01, et seq., after the Department of Employment and Economic Development (DEED) creates the rules guiding benefits; and,

WHEREAS the rules that will guide the use and implementation of the Paid Leave benefits are currently being created by the Minnesota Department of Employment and Economic Development (DEED);

WHEREAS the District and Union prefer to negotiate on this subject when rulemaking is completed;

WHEREAS Paid Family Medical Leave or Paid Leave (PFML) as per Minnesota Statutes Section 268B.01, et seq. goes into effect on January 1, 2026;

NOW THEREFORE, be it resolved that the parties agree to the following:

Within 30 days of the Minnesota Department of Employment and Economic Development (DEED) making public a final set of rules, but no later than May 30, 2025, the parties agree to reopen negotiations to meet and negotiate regarding potential terms related to Paid Family Medical Leave or Paid Leave.

Effective Date and Duration

This MOU shall continue in effect until June 30, 2026.

NOW THEREFORE, be it further resolved that the parties agree to the following:

Impact on Precedent. Nothing in this MOU may be deemed to establish a precedent or practice or to alter any established precedent or practice arising out of or relating to the CBA between the District and the Union. Neither the District nor the Union may refer to this MOU or submit it in any proceeding or case as evidence of a precedent or practice.

Entire Agreement. This MOU constitutes the entire agreement between the parties related to reopening bargaining related to leave related to Paid Family Medical Leave or Paid Leave as per Minnesota Statute. Neither party has relied on any statements, promises, or representations that are not stated in this MOU. The terms of this MOU constitute the entire agreement between the parties and supersede any prior written or oral, or other agreement,

statement, or practice between the parties relating to the subject matter of this MOU. No changes to this MOU will be valid unless they are in writing and signed by both parties. A copy of this MOU will have the same legal effect as the original.

IN WITNESS WHEREOF, the parties have voluntarily entered into this MOU on the dates shown by their signatures. This MOU will not become effective unless and until it is approved by the District's School Board and is signed by both parties.

Education Minnesota Hastings Computer Instructional Technicians	Hastings Public Schools Independent School District #200
_____	_____
FOR THE UNION	FOR THE DISTRICT
_____	_____
DATE	DATE

MEMORANDUM OF UNDERSTANDING - Paid Family Medical Leave (PFML)

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") and Education Minnesota - Hastings Computer Instructional Technicians (hereinafter referred to as the "Union").

Whereas, MN State PFML went~~goes~~ into effect beginning January 1, 2026; and

Whereas, due to the limited time PFML has been in place, all of the factors and ~~the~~ impacts of such, related to PFML, have not yet been determined.~~clearly defined by the State of Minnesota; and~~

~~Until such time as the 2026-2028 Master Agreement is negotiated and ratified, the District and the Union mutually agree that it is important to define how the District will implement PFML to the best of our ability.~~

Be it therefore resolved that the parties mutually agree to the following:

1. Procedural
    a. PFML shall run concurrently with leave available under the Family Medical Leave Act (FMLA), the MN Parental and Pregnancy Leave Act, and other state and federal leaves if the purpose of the leave is for the same type of qualifying reason (if the individual is eligible), Sick/ESST, and other District provided leave; and
    b. Employees shall be responsible for applying for and providing required documentation through the State PFML program; and
    c. The District may require medical or other certification, in accordance with applicable laws; and
2. Notification
    a. Employees must notify the District of their intent prior to applying for PFML benefits, and must provide at least 30 days advance notice before the leave begins, when the leave is foreseeable; ~~; certification received from DEED when applying for Minnesota Paid Leave benefits must be sent to the District within 48 hours of the submission;~~ and
    b. If 30 days is not practicable because the employee did not know approximately when the leave would be needed, circumstances changed, or there is a medical emergency, the employee must provide notice as soon as practicable and no later than the same day or the following day; and
3. Insurance
    a. Employees shall continue to be responsible for payment of their portion of insurance and other premiums via payroll deduction; if the employee is not receiving pay from the District, payment must be made in accordance with established District procedures for continuation of benefits; and
4. Leave Usage
    a. Leave must be used in two hour increments; and

b. Employees shall be allowed to "top off" PFML with available sick/ESST or discretionary paid leave, to the extent that they qualify for benefits under PFML; and
c. Total pay, including any leave "top off", shall not exceed 100% of the employee's regular wages; and
d. An employee may "top off" PFML leave using Sick Leave Bank for the portions(s) of a day needed, to the extent eligible, not to exceed ten calendar/working days (not hours equivalent to ten working days);
    i. When PFML leave is occasioned by pregnancy, an employee may, to the extent eligible, "top off" PFML benefits with Sick Leave Bank days during the first six to eight weeks following childbirth, as supported by medical certification; and

5. Intermittent Leave
    a. Employees may not "top off" PFML when used on an intermittent basis; and
        i. For purposes of this MOU, intermittent shall be defined as anything less than eight consecutive days; and
    b. The maximum allowable intermittent leave will be 480 hours and must be used in two-hour increments.
6. The terms of this MOU shall not establish a precedent, nor shall this MOU be used to seek or justify similar terms in any subsequent situation.
7. This MOU shall be effective for the 2026~~5~~-2027~~6~~ school year only and shall sunset on June 30, 2027~~6~~.

HASTINGS PUBLIC SCHOOLS - ISD 200	EDUCATION MINNESOTA HASTINGS - COMPUTER INSTRUCTIONAL TECHNICIANS
DATE: _____	DATE: _____
BY: _____	BY: _____
FOR THE SCHOOL DISTRICT	ITS PRESIDENT

INDEPENDENT
SCHOOL DISTRICT #200

Master Agreement



2026~~4~~-2027~~5~~
2027~~5~~-2028~~6~~

Principals' Association

TABLE OF CONTENTS

TOC WILL BE UPDATED WITH FINAL EDITS

ARTICLE I - PURPOSE 1

Section 1 - Parties 1

ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE 1

Section 1 - Recognition 1
Section 2 - Appropriate Unit 1

ARTICLE III - DEFINITIONS 1

Section 1 - Terms and Conditions of Employment 1
Section 2 - Principals 1
Section 3 - District 1
Section 4 - Association 1
Section 5 - Working Day 2
Section 6 - Work Year 2
Section 7 - Domestic Partner 2
Section 8 - Other Terms 2

ARTICLE IV - SCHOOL BOARD RIGHTS 2

Section 1 - Inherent Managerial Rights 2
Section 2 - Management Responsibilities 2
Section 3 - Effect of Laws and Regulations 2

ARTICLE V - PRINCIPAL RIGHTS 3

Section 1 - Right to Views 3
Section 2 - Right to Join 3
Section 3 - Personnel Files 3

ARTICLE VI - COMPENSATION 3

Section 1 - Wages/Compensation 3
Section 2 - Initial Compensation 3
Section 3 - Pay 3
Section 4 - Advancement on the Salary Schedule 4

ARTICLE VII - HOLIDAYS 4

Section 1 - Holidays 4

ARTICLE VIII - LEAVES 4

Section 1 - Discretionary Leave 4
Section 2 - Sick/ESST Leave 5
Section 3 - Bereavement Leave 7
Section 4 - Jury Duty and Other Legal Commitments 7

ARTICLE IX - EMPLOYMENT PRACTICES 7

Section 1 - Emergency Closings 7
Section 2 - E-Learning Days 8
Section 3 - Work Stoppage 8

ARTICLE X - REIMBURSEMENTS, DUES, AND ALLOWANCES 8

Section 1 - Payment of Dues 8
Section 2 - Continuing Education Allowance 8
Section 3 - Mileage Reimbursement. 8

ARTICLE XI - INSURANCES AND OTHER FRINGE BENEFITS 8

Section 1 - Eligibility for Benefits 8
Section 2 - Health and Hospitalization 8
Section 3 - Dental Insurance 9
Section 4 - Life Insurance 10
Section 5 - Long Term Disability (LTD) Insurance 10
Section 6 - Disclaimer 10
Section 7 - Penalties 11

ARTICLE XII - MATCHING DEFERRED COMPENSATION 11

Section 1 - Deferred Compensation 11

ARTICLE XIII - RETIREE INSURANCE CONTRIBUTION 11

Section 1 - Participation in Insurance Plans Upon Retirement for all Principals 11
Section 2 - Health Care Savings Plan 12

ARTICLE XIV - UNREQUESTED LEAVE OF ABSENCE 12

Section 1 - Definitions 12
Section 2 - Establishment of a Seniority List 12
Section 3 - Placement on Unrequested Leave of Absence 12
Section 4 - Reinstatement 13

ARTICLE - XV GRIEVANCE PROCEDURE 13

Section 1 - Grievance Definition 13
Section 2 - Representative 14
Section 3 - Definitions and Interpretations 14
Section 4 - Time Limitations 14
Section 5 - Adjustment of Grievance 14
Section 6 - Arbitration Procedures 15

ARTICLE XVI - GRANDFATHERED RETIREMENT/SEVERANCE PAY PROVISIONS 16

Section 1 - Retirement Conditions for Matt Esterby 16
Section 2 - Severance Pay - Unused Sick Leave Days 16
Section 3 - Calculating Daily Rate of Pay 16
Section 4 - Health Care Savings Plan Contributions 16
Section 5 - Penalties 16
Section 6 - Payment of Severance Compensation 16

ARTICLE XVII - DURATION 17

Section 1- Duration 17

APPENDIX A 19

MEMORANDUM OF UNDERSTANDING - SICK LEAVE BANK 21

ARTICLE I - PURPOSE

Section 1 - Parties

THIS AGREEMENT, entered into between the Hastings Public Schools, Independent School District #200, Hastings, Minnesota (hereinafter referred to as the District) and the Hastings District #200 Principals' Association (hereinafter referred to as the Association), pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, to provide the terms and conditions of employment for principals during the duration of this Agreement.

ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1 - Recognition

In accordance with the P.E.L.R.A., the District recognizes the Hastings District #200 Principals' Association as the exclusive representative of principals employed by the District, which exclusive representative shall have those rights and duties as prescribed by the P.E.L.R.A. and as described in this Agreement.

Section 2 - Appropriate Unit

The exclusive representative shall represent all the principals and assistant principals of Independent School District #200, Hastings, Minnesota, as defined in this Agreement and in said Act.

ARTICLE III - DEFINITIONS

Section 1 - Terms and Conditions of Employment

The term "terms and conditions of employment" means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits, and the employer's personnel policies affecting the working conditions of the employees. In the case of professional employees, the terms do not mean educational policies of a school district. "Terms and conditions of employment" is subject to the provisions of P.E.L.R.A.

Section 2 - Principals

Principals shall mean personnel included in the unit stipulated in Article II.

Section 3 - District

Any reference to the "District" in this Agreement shall mean Independent School District #200, Hastings, Minnesota, or its designated officials or representatives.

Section 4 - Association

Any reference to the "Association" shall mean the Hastings District #200 Principals' Association.

Section 5 - Working Day

A working day is defined as any day the employee is scheduled to work except those designated as major legal holidays by state law. An employee may be required to work on those legal holidays on which the School Board is authorized to conduct school, if so designated by the School Board.

Section 6 - Work Year

The work year shall be defined as the 12-month period commencing July 1 each year, and ending on June 30 of the following calendar year.

Section 7 - Domestic Partner

Domestic partner shall be defined as an individual for whom the employee has completed a domestic partner registration form with a city/government agency. A copy of the registration must be provided to the District in advance of a request for leave within this Agreement to apply.

Section 8 - Other Terms

Terms not defined in the Agreement shall have those meanings as defined by the P.E.L.R.A.

ARTICLE IV - SCHOOL BOARD RIGHTS

Section 1 - Inherent Managerial Rights

The Association recognizes that the District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. All managerial rights and functions not expressly delegated in this Agreement are reserved to the District.

Section 2 - Management Responsibilities

The Association recognizes the right and obligation of the District to efficiently manage and conduct the operation of the District within its legal limitations, and with its primary obligation to provide educational opportunity for the students of the District.

Section 3 - Effect of Laws and Regulations

The parties recognize that the District, all employees covered by this Agreement, and all provisions of the Agreement are subject to the laws of the State of Minnesota, Federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of State and Federal governmental agencies. Any provision of this Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

ARTICLE V - PRINCIPAL RIGHTS

Section 1 - Right to Views

Pursuant to M.S. 179.65, Subd. 1, nothing contained in the Agreement shall be construed to limit, impair or affect the right of any principal or his/her representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the Association, nor shall it be construed to require any public employee to perform labor or services against his/her will.

Section 2 - Right to Join

Principals shall have the right to join the Association, and shall have the right not to join the Association. All principals will abide by the Master Agreement whether they are a member of the Association or not.

Section 3 - Personnel Files

Subd. 1 - Principals shall have the right to inspect their individual personnel files in accordance with M.S. 122A.40 et al.

Subd. 2 - Principals shall receive a copy of evaluation materials which are initiated by the District and placed in the principal's individual personnel file.

ARTICLE VI - COMPENSATION

Section 1 - Wages/Compensation

Subd. 1 - The wages/compensation reflected in Appendix A shall be in effect for the period commencing July 1, 2026~~4~~ and ending June 30, 2028~~6~~.

Subd. 2 - The wages/compensation provided herein may, at the sole discretion of the District, be increased during the duration of this salary program for purposes of complying with applicable state and federal laws.

Section 2 - Initial Compensation

At the time of hiring, initial placement on the salary schedule shall be determined by mutual agreement between the individual employee and the District.

Section 3 - Pay

Subd. 1 - Employees shall be paid twice per month. If a pay date falls on a Saturday, Sunday, or a holiday, employees will be paid on the last working day immediately preceding. Regular paychecks shall be delivered by direct deposit.

Subd. 2 - Payment for wages earned will be paid in equal installments over the number of months actually worked by the employee.

Subd. 3 - The District may deduct any overpayment from an employee's paycheck upon written notice to the employee, with reasonable repayment arrangements available for any balance not recovered through payroll deduction, to the extent permitted by law.

Section 4 - Advancement on the Salary Schedule

Subd. 1 - Employees hired on or before March 1 shall be paid at their starting step on the salary schedule. Effective the following July 1, employees shall be advanced to the next step. Employees hired after March 1 shall be paid at their starting step on the salary schedule until July 1 of the following calendar year. Thereafter, employees shall advance on the salary schedule as of July 1 until the top step has been reached.

Subd. 2 - Employees shall be provided step advancement on the salary schedule following School Board approval of the updated Master Agreement.

Subd. 3 - The District may, at its discretion, withhold step advancement/pay increase as a result of performance concerns. If it is determined that step advancement will be withheld, the employee shall be notified in writing by no later than May 15.

Subd. 4 - Employees receiving a promotion will be placed at step one of the new salary schedule. The District may, at its discretion, place an employee at a higher step so as to avoid the employee receiving a decreased rate of pay following a promotion.

ARTICLE VII - HOLIDAYS

Section 1 - Holidays

Principals working 52 weeks shall be eligible for 14 paid District established holidays each year. Principals working at least 41 weeks but less than 52 weeks shall be eligible for 12 paid holidays (Juneteenth and July 4 excluded).

ARTICLE VIII - LEAVES

Section 1 - Discretionary Leave

Subd. 1 - Employees working 52 weeks per year shall ~~earn~~ accrue 31 days of discretionary leave each year. Employees working at least 41 weeks but less than 52 weeks shall accrue~~be eligible for~~ three discretionary leave days.

Subd. 2 - ~~Discretionary Leave accruals will be allocated on July 1 each year.~~ The total discretionary leave accrued during a fiscal year shall be available to the employee on the employee's first work day of the year.

Subd. 3 - Discretionary Leave must be scheduled in advance with the employee's supervisor and must be approved by the supervisor or his/her designee.

Subd. 4 - Upon ~~termination~~separation, the employee's last pay check will be adjusted for discretionary leave used in excess of what has been earned.

Subd. 5 - An employee may carry over a maximum of 13 days into the next fiscal year. The first three days of carryover will be paid out at a daily rate of $300 per day, reducing the number of carryover days. Payment of such days shall be made no later than the end of July ~~30~~ each year.

Subd. 6 - Employees shall be eligible to receive payment for up to ten unused earned discretionary leave days upon separation from the District, at their regular daily rate of pay.

Subd. 7 - In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is out using discretionary leave, the employee's leave will be changed to the appropriate leave type with the approval of Human Resources.

Section 2 - Sick/ESST Leave

Subd. 1 - Employees shall ~~be credited with an annual accrual of~~accrue 15 days of sick/ESST leave per year. The allocation of accrued days shall be credited on the first work day each year.

Subd. 2 - Employees working less than the full year ~~will be credited with~~shall accrue sick/ESST leave on a pro-rated basis.

Subd. 3 - During the initial year of employment only, the total sick/ESST leave allowable will be available to the employee after working a minimum of one day.

Subd. 4 - Upon separation~~termination~~ of employment, an employee's last check will be deducted for any sick/ESST leave used in excess of that earned.

Subd. 5~~2~~ - Sick/ESST leave is to be utilized for all qualifying absences of an employee, or that of a qualifying individual under the ESST law.

Subd. 6~~3~~ - The District may require an employee to furnish a medical certificate from a qualified physician as evidence of illness or injury, in accordance with Minnesota Statute and ESST laws, in order to qualify for sick/ESST leave pay. In the event that a medical certificate will be required, the employee will be so advised.

Subd. 7~~4~~ - Unused sick/ESST leave days may accumulate without limit.

Subd. 8~~5~~ - Employees with accrued sick/ESST leave in excess of 142 days will be paid out for up to six days of unused sick/ESST leave at the end of each school year. The number of days paid shall be based on the number of leave days exceeding 142, and will be paid at a daily rate of $300~~260~~ for full time employees. Payment of such days shall be made no later than the end of July ~~30 of~~ each year.

Subd. 9~~6~~ ~~–~~ Sick Leave Bank~~A sick leave bank shall be available in accordance with the terms of the Sick Leave Bank MOU provided at the end of this Agreement.~~

~~1.~~ Subd. 9a. - Purpose -

~~a.~~ The purpose of the Sick Leave Bank is to provide additional sick leave to those employees who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.

~~2.~~ Subd. 9b - Membership

a. Employees shall contribute a maximum of one day of sick leave during the donation period to be eligible for the Sick Leave Bank.
    i. Employees who do not contribute one sick day to the Sick Leave Bank during the donation period shall not be eligible to use leave from the bank.
b. Employees shall be offered the opportunity to join the Sick Leave Bank during donation periods. Employees will be notified 15 days in advance of scheduled donation periods.
c. Employees hired after the enrollment period shall be eligible to join the Sick Leave Bank within 15 days of their employment start date.
d. Employees returning from a leave of absence shall be eligible to join the Sick Leave Bank within 15 days of their return from leave.
e. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
f. If at any time the balance in the Sick Leave Bank goes below 20 days, the District will organize a donation period.

~~3.~~ Subd. 9c - Qualification

a. To qualify for the Sick Leave Bank, the employee must have exhausted their personal sick/ESST leave accrual, and other paid leave available to them (i.e. discretionary leave), and
b. To qualify as a catastrophic accident or illness, for the purpose of this Sick Leave Bank, the employee must:
    i. Need leave to meet the waiting period for Long Term Disability; or
    ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or
    iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or
    iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and
c. Written verification by the attending physician is required.

~~4.~~ Subd. 9d - Maximum Eligibility -

~~a.~~ Employees shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences.

~~5.~~ Subd. 9e - Exclusions

a. With the exception of FMLA or medical leave, employees on leave are not eligible to access the Sick Leave Bank.
b. An employee who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.
c. An employee who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

~~6.~~ Subd. 9f - Part-time Employees -

~~a.~~ Employees who are part of the plan and work less than full time shall be eligible for benefits only for the pro-rata portion of the work day for which they are employed.

~~7.~~ Subd. 9g - Administration

a. A member must apply for benefits under the Sick Leave Bank by submitting a written request to the Human Resources Department. Such request must be submitted and approved prior to the use of the leave.
b. The Sick Leave Bank will be administered by the Human Resources Department.
    i. If, in reviewing eligibility, it is determined that a request does not qualify, Human Resources will review the request with the Association representative, prior to denial. If there is not mutual agreement, the matter will be referred to the Superintendent for a final determination.
    ii. Eligibility decisions related to the qualification for use of days from the Sick Leave Bank are not subject to the grievance procedures.

Section 3 - Paid Family Medical Leave (PFML)

The District will contribute 50% of the premium required under the Minnesota Paid Family Leave program. The remaining 50% shall be borne by the employee and paid through payroll deduction.

Section 3 - Bereavement Leave

Subd. 1 - Up to five days per occurrence of paid leave may be granted for death in the employee's immediate family.

Subd. 2 - For purposes of this Section, immediate family shall be defined as the employee's spouse, child, parent, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle, grandparent, spouse's grandparent, grandchildren, stepparent, or guardian, domestic partner or domestic partner's parent.

Section 4 - Jury Duty and Other Legal Commitments

Subd. 1 - Employees called for jury duty, deposition, subpoena or to give testimony before a court, legal jurisdiction or administrative proceedings shall be granted a leave of absence unless the employee is party to a court action against the District, is a complainant in an action against the District, or is a participant in an action on behalf of the exclusive representative and/or is the subject in a criminal, civil and/or personal legal accusation.

Subd. 2 - The employee shall receive full pay for this type of absence less jury duty and/or consultant pay, exclusive of expenses.

ARTICLE IX - EMPLOYMENT PRACTICES

Section 1 - Emergency Closings

In the event of a school closing called by the Superintendent, due to weather conditions or any other conditions, principals who were scheduled to work, but directed not to report will be paid. If

staff are directed to report, please refer to the District's provisions on Closing of Schools, located on the District webpage.

Section 2 - E-Learning Days

When an E-Learning day is called (or scheduled) by the Superintendent, it will be considered a regularly scheduled work day and employees shall be paid their regularly scheduled pay. Employees will be assigned work by the supervisor on such days. Employees opting not to work on an E-Learning day may choose to use discretionary leave, or take the day without pay. In such cases, employees will not be required to use paid leave prior to taking leave without pay.

Section 3 - Work Stoppage

In the event of a strike or work stoppage by other employees, it is mutually agreed that employees covered by this agreement shall be on duty and carry out policy, rules and assignments as may be directed by the employer. The employer reserves the right to make whatever directives deemed appropriate for the operation or protection of District programs and facilities.

ARTICLE X - REIMBURSEMENTS, DUES, AND ALLOWANCES

Section 1 - Payment of Dues

The District will contribute a sum not to exceed $1,500 per year toward payment of professional dues.

Section 2 - Continuing Education Allowance

The District will contribute a sum not to exceed $1,400 annually towards approved professional workshops, conferences, and course work.

Section 3 - Mileage Reimbursement.

The District will pay the federal mileage reimbursement rate for personal vehicles used in connection with District business.

ARTICLE XI - INSURANCES AND OTHER FRINGE BENEFITS

Section 1 - Eligibility for Benefits

Each employee may only be covered under one policy under each of the District's insurance plans, i.e. health and dental. If the employee is covered by this agreement, and his/her spouse are both covered by the District medical insurance plan, the District will contribute the full cost of single insurance for each employee. If both spouses are covered by the District medical insurance plan and have a dependent, the District will make a maximum monthly contribution equal to the family contribution for the employee carrying the family coverage policy, plus the single premium for the non-policy holding spouse, not to exceed the actual cost of the insurance premium.

Section 2 - Health and Hospitalization

Subd. 1 - The District shall provide a monthly contribution toward the premium for single or family insurance for employees who qualify for, and are enrolled in, the District's group health and hospitalization plan.

Subd. 2 - The amount provided by the District shall be as follows, however, the amount shall not exceed the actual cost of the insurance premium:

The District contribution for 2026~~4~~-2027~~5~~ shall be as follows:

Non-High Deductible (Comp Basic)

Effective July 1, 2026~~4~~: Up to $3,064~~2,496~~ per month

High Deductible/VEBA

Effective July 1, 2026~~4~~: Up to $2,864~~2,296~~ per month

The District contribution for 2027~~5~~-2028~~6~~ shall be as follows:

Non-High Deductible (Comp Basic)

Effective July 1, 2027~~4~~: Up to $3,254~~2,940~~ per month

High Deductible/VEBA

Effective July 1, 2027~~4~~: Up to $3,054~~2,740~~ per month

Subd. 3 - For full-time employees participating in the single high deductible/VEBA insurance plan, the monthly District contribution to a VEBA shall be as follows:

Effective July 1, 2026~~4~~: $100.00 per month

Subd. 4 - For full-time employees participating in the family high deductible/VEBA insurance plan, the monthly District contribution to a VEBA shall be as follows:

Effective July 1, 2026~~4~~: $200.00 per month

Subd. 5 - The annual VEBA contribution will be divided equally over the number of payrolls the employee is paid each year.

Subd. 6 - In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the District, the parties agree to reopen negotiations that result in a new Agreement between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the District.

Section 3 - Dental Insurance

Subd. 1 - The District shall provide a monthly contribution toward the premium for single or family insurance for employees who qualify for, and are enrolled in, the District's group dental plan.

Subd. 2 - The amount provided by the District shall be as follows, however, the amount shall not exceed the actual cost of the insurance premium:

Effective July 1, 20264: $137.45 per month

Section 4 - Life Insurance

The District will provide a group term life and AD & D insurance policy in the amount of $150,000 for each employee who qualifies for, and is enrolled in, the life insurance plan. Effective January 1, 2027, the District provided group term life and AD & D insurance policy will increase to $300,000.

Section 5 - Long Term Disability (LTD) Insurance

Subd. 1 - The District will pay the full cost of a Long Term Disability Insurance plan for each eligible employee enrolled in the plan.

Subd. 2 - Employees who are totally disabled shall be allowed to continue on the District's medical insurance plan in accordance with Minnesota state and federal laws related to benefit continuation. Employees hired on or before July 1, 2024, shall be eligible to continue on the District's medical insurance plan at the same cost as provided for active employees, for up to 24 months.

Subd. 3 - Employees are required to apply for Medicare at the time they become eligible. Failure to do so may result in termination of benefits back to the date the employee became eligible. Medical insurance benefits provided by the District shall end on the date the employee becomes covered by Medicare.

Section 6 - Disclaimer

The eligibility for the payment of claims for insurance benefits described in this Article shall be governed solely by the terms of the insurance policies purchased by the District. The District's only obligation is to provide and administer benefits as negotiated. No claims, other than those arising from District error or undue influence, shall be made against the District as a result of denial of insurance benefits by an insurer.

Section 7 - Penalties

In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the District, the parties agree to reopen negotiations that result in a new Agreement between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the District.

ARTICLE XII - MATCHING DEFERRED COMPENSATION

Section 1 - Deferred Compensation

Subd. 1 - Eligibility: Any Principal who is regularly employed by the District shall be eligible for, and may choose to participate in a 403b/457 matching contribution plan pursuant to M.S. 356.24.

Subd. 2 - Employees shall be entitled to a matching District contribution to a tax deferred account, subject to State and Federal law on the following basis:

Principal Service Years in District #200	**Maximum Amount of Match Per Year**
Principal work years 0-4	2.5% of annual contract salary
Principal work years 5-9	3% of annual contract salary
Principal Work years 10 and above	3.5% of annual contract salary

Subd. 3 - The District contribution will begin when the employee establishes participation in an eligible investment program as defined by statute. The District contribution cannot be accumulated on a retroactive basis.

Subd. 4 - Participation - Changes to or initial entry into the plan shall occur on the first pay date following the date a salary reduction authorization is received by the Payroll department. An employee's match on any given payroll shall not exceed the Maximum Amount of Match Per Year (as defined above) the employee is eligible for.

Subd. 5 - The maximum match amount shall be based on an employee's base rate of pay.

Subd. 6 - Retroactive contributions shall be made by the District and the employee when the Master Contract is ratified.

ARTICLE XIII - RETIREE INSURANCE CONTRIBUTION

Section 1 - Participation in Insurance Plans Upon Retirement for all Principals

Subd. 1 - A Principal who retires under the terms of PERA or TRA, and of this contract shall be eligible for medical/hospitalization benefits.

Subd. 2 - The Principal shall be eligible to continue participation in the District medical/hospitalization plan.

Subd. 3 - Primary Insurance Coverage for Retired Principals - If a retiree obtains employment with an employer other than the District and said retiree is covered by a group medical/hospitalization plan or HMO, such coverage shall be considered primary.

Section 2 - Health Care Savings Plan

Employees beginning employment on or before July 1, 2024, who have completed at least ten years of continuous service and are at least 55 years of age shall receive a lump sum dollar amount that will be placed into the employee's Minnesota Health Care Savings Plan account. The lump sum dollar amount will be determined by multiplying the cost of the Comp Basic single premium insurance cost for the last year in which the employee worked times the number of years until the individual reaches the age of 65, to a maximum of eight years.

ARTICLE XIV - UNREQUESTED LEAVE OF ABSENCE

Section 1 - Definitions

Subd. 1 - "Principal" shall mean a continuing contract principal or assistant principal appropriately licensed.

Subd. 2 - "Seniority" shall mean employment under a continuing contract as principal or assistant principal with a seniority date as determined by Section 3 hereof involving continuous service with the District. For purposes of seniority, it is understood that a principal on leave of absence pursuant to this Agreement shall continue to accrue seniority during such leave of absence.

Subd. 3 - "Association" or "Unit" shall mean the recognized exclusive representative for principals and assistant principals.

Section 2 - Establishment of a Seniority List

Subd. 1 - The District shall annually establish a seniority list to be prepared from District records. The list shall be distributed electronically to all members of the principals bargaining unit.

Subd. 2 - All principals will have a seniority date on the K-12 principal's seniority list.

Subd. 3 - Any principal who disagrees with the order of seniority on the list shall have 20 days from the transmission of the list to discuss the matter with the District. Absent an agreement, the matter may be resolved through the contractual grievance process.

Subd. 4 - In the event the principals have equal seniority, their seniority ranking shall be determined by whoever has the highest degree in his/her area of certification.

Subd. 5 - A principal who has held seniority as a full-time principal shall continue to retain the original seniority date and hold seniority if such principal becomes employed in a part-time position involving continuous service.

Section 3 - Placement on Unrequested Leave of Absence

Subd. 1 - The School Board may place on unrequested leave of absence, without pay or fringe benefits, as many principals as may be necessary because of discontinuance of position, lack of students, financial limitations, or merger of classes by consolidation. The unrequested leave shall be effective June 30 of the school year. In the event a principal or assistant principal must be placed on unrequested leave of absence due to discontinuance of position, lack of students,

financial limitations, or merger of classes by consolidation the provisions of M. S. 122A.40, as amended, shall apply.

Subd 2 - Principals and assistant principals shall be placed on unrequested leave in reverse order of their hiring on the K-12 seniority list.

Subd. 3 - Principals may not assert a seniority right into a promotional position.

Subd. 4 - For purposes of placement on unrequested leave, only service in the unit as a principal or assistant principal may be counted.

Subd. 5 - Principals placed on unrequested leave have the right to return to other positions in the District for which they are licensed and for which they are senior.

Section 4 - Reinstatement

Subd. 1 - Principals shall be recalled from an unrequested leave of absence to available positions in the District in fields for which they are licensed in the inverse order in which they were placed on unrequested leave of absence.

Subd. 2 - The District shall maintain a recall list in accordance with this Article. This list shall be updated every October 1 and a copy shall be forwarded to the Association.

Subd. 3 - No appointment of a new principal shall be made while there is available, on unrequested leave, a principal who is properly licensed to fill such vacancy. The principal's right to reinstatement shall terminate if the principal fails to file with the School Board by April 1 of any year a written statement requesting reinstatement.

Subd. 4 - Notification of available positions shall be by certified mail to the last known address of the principal as recorded in the business office, and email, as provided by the principal at the time of the leave. In the event a principal declines a principal position or fails to notify the District in writing of the principal's intentions within 30 days of the date of notification, the principal shall be removed from the recall list.

Subd. 5 - A principal placed on unrequested leave of absence may engage in teaching or any other occupation during the period of this leave. Nothing in this Article shall be construed to impair the rights of principals placed on unrequested leave of absence to receive unemployment compensation, if otherwise eligible.

Subd. 6 - The unrequested leave of absence shall not impair the continuing contract rights of a principal or result in the loss of any benefits accrued under the Master contract while the principal was employed by the School Board.

Subd. 7 - The unrequested leave of absence of a principal who is not reinstated shall continue for a period of three years from the date the principal's unrequested leave of absence began or until the principal fails to respond within 30 days of the date of notification or until the principal submits in writing a request to be removed from the recall list, whichever occurs first.

ARTICLE - XV GRIEVANCE PROCEDURE

Section 1 - Grievance Definition

A “grievance” shall mean an allegation by a principal resulting from a dispute or disagreement between the principal and the District as to the interpretation or application of this Agreement.

Section 2 - Representative

The principal or School Board may be represented during any step of the procedure by any person or agent designated by such party to act on their behalf.

Section 3 - Definitions and Interpretations

Subd. 1 - Days: Reference to “days” regarding time periods in these procedures shall refer to working days. A working day is defined as all days, excluding Saturdays, Sundays and holidays, as defined by law.

Subd. 2 - Extension: Time limits specified in this Agreement may be extended by mutual consent.

Subd. 3 - Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4 - Filing and Postmark: The filing or service of any notice or document herein shall be timely if it bears a postmark of the United States mail within the time period.

Section 4 - Time Limitations

Grievances will not be valid for consideration unless the grievance is submitted within 20 days of the date the grievance arose. Failure to file any grievance within such period shall be deemed a waiver thereof. In the event that a principal believes that there is a basis for grievance, the principal shall first discuss the alleged grievance with the Superintendent. Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance.

Section 5 - Adjustment of Grievance

The District and the principal shall attempt to adjust all grievances, which may arise during the course of employment of any principal within the District in the following manner:

Subd. 1 - Level I: If the grievance is not resolved through informal discussions, the Superintendent shall meet with the principal within five days after receipt of the written grievance. Within five days after the meeting, the Superintendent shall issue a decision in writing to the principal involved.

Subd. 2 - Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the School Board, provided such appeal is made in writing five days after receipt of the decision in Level I. If a grievance is properly appealed to the School Board, the School Board shall set a time to hear the grievance, which meeting shall take place within 20 days after the receipt of the appeal. Within 10 days after the meeting, the School Board shall

issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative of the School Board may be designated by the School Board to hear the appeal at this level, and report its findings and recommendations to the School Board. The School Board shall then render its decision.

Section 6 - Arbitration Procedures

In the event that the principal and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein.

Subd. 1 - Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the Office of the Superintendent within ten days following the decision in Level II of the grievance procedures.

Subd. 2 - Prior Procedure Required: No grievance shall be considered by the arbitrator, which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3 - Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within five days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Bureau of Mediation Services to appoint an arbitrator, pursuant to M.S. 179A.21, Sub. 2, providing such request is made within ten days after request for arbitration. The request shall ask that the appointment be made within ten days after the receipt of said request. If the parties fail to agree upon an arbitrator from the Bureau of Mediation Services within the time periods provided herein, it shall constitute a waiver of grievance.

Subd. 4 - Hearing: The grievance shall be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator.

Subd. 5 - Decision: The decision by the arbitrator shall be rendered within 30 days after the close of the hearing. Decisions by the arbitrator is cases properly before the arbitrator shall be final and binding upon the parties subject, however, to the limitations of arbitration decisions as provided in the P.E.L.R.A.

Subd. 6 - Expenses: Each party shall bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript of recording shall be made of the hearing at the request of either party. The parties shall share equally fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration.

Subd. 7 - Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor shall the

jurisdiction of the arbitrator extend to matters of inherent managerial policy, which shall include but are not limited to such areas of discretion or policy as the functions and programs of the School Board, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel. In considering any issue in dispute, the arbitrator shall give due consideration to the statutory rights and obligations of the School Board to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

ARTICLE XVI - GRANDFATHERED RETIREMENT/SEVERANCE PAY PROVISIONS

Section 1 - Retirement Conditions for Matt Esterby

Upon obtaining the age of 50 and completion of at least ten years of service in the District, Matt Esterby shall be eligible for severance pay pursuant to the provisions of this Article and upon submission of a written resignation accepted by the School Board. The District will accept notice of resignation for the purpose of retirement during the school year, provided the retiring Principal gives written notice a minimum of 90 days prior to the effective date of the resignation.

Section 2 - Severance Pay - Unused Sick Leave Days

Matt Esterby shall be eligible to receive, upon his retirement, the amount obtained by adding his unused number of sick leave days, not to exceed the annual number of days specified in the Principal's contract at the time of retirement. The maximum number of unused sick days that may be compensated is obtained by subtracting 80 days from the total number of days specified in his 2015-2016 annual contract. The maximum number of days paid will be as follows:

232 Contract days = Maximum of 152 unused sick days
207 Contract days = Maximum of 127 unused sick days

Section 3 - Calculating Daily Rate of Pay

In applying the provisions of Sections 1 and 2 of this Article, the daily rate shall be $513.13.

Section 4 - Health Care Savings Plan Contributions

In addition to other severance benefits provided in this Article, Matt Esterby shall be eligible to receive $6,000 annually to be placed into his Minnesota Health Care Savings Plan account.

Section 5 - Penalties

In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the District, the parties agree to reopen negotiations that result in a new Agreement between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the District.

Section 6 - Payment of Severance Compensation

Subd. 1 - Severance Compensation shall not be granted to Matt Esterby if he is discharged for cause by the District. Payment of severance under this Article will be contributed to a Health Care Savings Plan. On the first business day after the final date of employment in the District, the amounts of the compensation specified in Subd. 1below, will be transferred by the District to such plan on behalf of Matt Esterby.

Subd. 2 - Matt Esterby will receive accumulated sick leave days of which 100% will be transferred to a Health Care Savings Plan.

Subd. 3 - In the event of the death of an employee who is eligible for severance pay under the provisions of this Article, the spouse of the employee shall be eligible for the severance pay. In such case, payment of severance shall be made in accordance with state and federal law. The estate will collect if there is no spouse. The requirement of a written resignation does not apply.

ARTICLE XVII - DURATION

Section 1- Duration

Subd. 1 - This Agreement shall remain in full force and effect for a period commencing on July 1, 2026~~4~~, through June 30, 2028~~6~~. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of this Agreement.

Subd. 2 - In the event a new Agreement is not in effect on July 1, 2028~~6~~, all compensation and working conditions shall remain in effect as set forth in this Agreement until a successor Agreement is affected.

Subd. 3 - This contract is subject to the provisions of M.S. 122A.40, et seq., and to all applicable statutes and rules of the State of Minnesota pertaining to qualification, licensure, employment, termination, and discharge.

Subd. 4 - This document is a continuing contract and shall remain in full force and effect, except as modified by the mutual consent of the District and the Principal, when superseded by a new contract, or if terminated as provided by law or by written resignation.

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

For Hastings Principals' Association
Hastings Public Schools (ISD 200)
Hastings, MN 55033

_____
Paul Bakker, Negotiator

_____
Scott Doran, Negotiator

_____
Matt Esterby, Negotiator

_____
Ryan Wynn, Negotiator

For Independent School District No. 200
1000 - 11th Street West
Hastings, MN 55033

_____
Carrie Tate, School Board Chairperson

_____
Kristine Wehrkamp Herman, Superintendent

Date

Date

APPENDIX A

High School Principal (52 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$149,945~~	~~$153,062~~	~~$156,179~~	~~$159,297~~	~~$162,413~~
~~2025-2026~~	~~$154,443~~	~~$157,654~~	~~$160,864~~	~~$164,076~~	~~$167,285~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$161,624	$165,888	$170,151	$174,414	$178,677
2027-2028	$164,857	$169,205	$173,554	$177,903	$182,251

Middle School Principal (52 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$142,257~~	~~$145,304~~	~~$148,352~~	~~$151,399~~	~~$154,446~~
~~2025-2026~~	~~$146,525~~	~~$149,663~~	~~$152,803~~	~~$155,941~~	~~$159,079~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$153,299	$157,545	$161,791	$166,038	$170,284
2027-2028	$156,365	$160,696	$165,027	$169,358	$173,690

Elementary School Principal (52 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$137,298~~	~~$140,283~~	~~$143,268~~	~~$146,252~~	~~$149,237~~
~~2025-2026~~	~~$141,417~~	~~$144,491~~	~~$147,566~~	~~$150,640~~	~~$153,714~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$148,174	$152,366	$156,557	$160,748	$164,939
2027-2028	$151,138	$155,413	$159,688	$163,963	$168,238

High School Assistant Principal (52 Weeks)
High School Assistant Principal/Athletic Director (52 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$128,709~~	~~$131,503~~	~~$134,298~~	~~$137,092~~	~~$139,886~~
~~2025-2026~~	~~$132,570~~	~~$135,448~~	~~$138,327~~	~~$141,205~~	~~$144,083~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$139,643	$143,632	$147,622	$151,610	$155,599
2027-2028	$142,436	$146,505	$150,574	$154,642	$158,711

High School Assistant Principal (41.4 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$114,840~~	~~$117,332~~	~~$119,826~~	~~$122,319~~	~~$124,812~~
~~2025-2026~~	~~$118,285~~	~~$120,852~~	~~$123,421~~	~~$125,989~~	~~$128,556~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$120,651	$123,270	$125,889	$128,508	$131,127
2027-2028	$123,064	$125,735	$128,407	$131,078	$133,750

Middle School Assistant Principal (52 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$122,338~~	~~$125,066~~	~~$127,792~~	~~$130,519~~	~~$133,245~~
~~2025-2026~~	~~$126,008~~	~~$128,818~~	~~$131,626~~	~~$134,435~~	~~$137,242~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$134,008	$137,924	$141,841	$145,758	$149,675
2027-2028	$136,688	$140,683	$144,678	$148,673	$152,668

Middle School Assistant Principal (41.4 Weeks)

	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~	~~Step 5~~
~~2024-2025~~	~~$109,155~~	~~$111,588~~	~~$114,021~~	~~$116,454~~	~~$118,887~~
~~2025-2026~~	~~$112,430~~	~~$114,936~~	~~$117,442~~	~~$119,948~~	~~$122,454~~

	Step 1	Step 2	Step 3	Step 4	Step 5
2026-2027	$114,679	$117,235	$119,791	$122,347	$124,903
2027-2028	$116,972	$119,579	$122,187	$124,794	$127,401

Administrative Educational Credit:

Earned Doctorate* = $1,000 added to base salary *(pro-rated based on full time FTE).*
Earned Specialist Degree** = $500 added to base salary (pro-rated based on full time FTE).
*Must be from a properly accredited institution.
**Must provide evidence of Specialist Degree via Diploma or College Transcript.

MEMORANDUM OF UNDERSTANDING - SICK LEAVE BANK

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") and the Principals' Association (hereinafter referred to as the "Association").

WHEREAS, the District and the Association mutually agree that there is benefit in maintaining a Sick Leave Bank for employees of the District; and

NOW THEREFORE, it is mutually agreed by and between the undersigned parties that the terms of the Sick Leave Bank shall go into effect upon the ratification of the 2024-2026 Master Agreement and continue until the ratification of the 2026-2028 Master Agreement, with the following terms:

8. Purpose
    a. The purpose of the Sick Leave Bank is to provide additional sick leave to those employees who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.
9. Membership
    a. Employees shall contribute a maximum of one day of sick leave during the donation period to be eligible for the Sick Leave Bank.
        i. Employees who do not contribute one sick day to the Sick Leave Bank during the donation period shall not be eligible to use leave from the bank.
    b. Employees shall be offered the opportunity to join the Sick Leave Bank during donation periods. Employees will be notified 15 days in advance of scheduled donation periods.
    c. Employees hired after the enrollment period shall be eligible to join the Sick Leave Bank within 15 days of their employment start date.
    d. Employees returning from a leave of absence shall be eligible to join the Sick Leave Bank within 15 days of their return from leave.
    e. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
    f. If at any time the balance in the Sick Leave Bank goes below 20 days, the District will organize a donation period.
10. Qualification
    a. To qualify for the Sick Leave Bank, the employee must have exhausted their personal sick/ESST leave accrual, and other paid leave available to them (i.e. discretionary leave), and
    b. To qualify as a catastrophic accident or illness, for the purpose of this Sick Leave Bank, the employee must:
        i. Need leave to meet the waiting period for Long Term Disability; or
        ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or

iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or

iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and

c. Written verification by the attending physician is required.

11. Maximum Eligibility

a. Employees shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences.

12. Exclusions

a. With the exception of FMLA or medical leave, employees on leave are not eligible to access the Sick Leave Bank.

b. An employee who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.

c. An employee who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

13. Part-time Employees

a. Employees who are part of the plan and work less than full time shall be eligible for benefits only for the pro-rata portion of the work day for which they are employed.

14. Administration

a. A member must apply for benefits under the Sick Leave Bank by submitting a written request to the Human Resources Department. Such request must be submitted and approved prior to the use of the leave.

b. The Sick Leave Bank will be administered by the Human Resources Department

i. If, in reviewing eligibility, it is determined that a request does not qualify, Human Resources will review the request with the Association representative, prior to denial. If there is not mutual agreement, the matter will be referred to the Superintendent for a final determination.

ii. Eligibility decisions related to the qualification for use of days from the Sick Leave Bank are not subject to the grievance procedures.

Hastings Principals' Association — Independent School District #200

For the Principals — For the District

May 30, 2025 — May 30, 2025

Date — Date

MEMORANDUM OF UNDERSTANDING - Paid Family Medical Leave (PFML)

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") and the Hastings Principals' Association (hereinafter referred to as the "Association").

Whereas, MN State PFML ~~goes~~ went into effect beginning January 1, 2026; and

Whereas, due to the limited time PFML has been in place, all of the ~~factors and the~~ impacts of such, related to PFML, have not yet been determined. ~~clearly defined by the State of Minnesota; and~~

~~Until such time as the 2026-2028 Master Agreement is negotiated and ratified, the District and the Association mutually agree that it is important to define how the District will implement PFML to the best of our ability.~~

Be it therefore resolved that the parties mutually agree to the following:

1. Procedural
    a. PFML shall run concurrently with available leave under the Family Medical Leave Act (FMLA), the MN Parental and Pregnancy Leave Act, and other state and federal leaves if the purpose of the leave is for the same type of qualifying reason (if the individual is eligible), Sick/ESST, and other District provided leave; and
    b. Employees shall be responsible for applying for and providing required documentation through the State PFML program; and
    c. The District may require medical or other certification, in accordance with applicable laws; and
2. Notification
    a. Employees must notify the District prior to applying for PFML benefits, and must provide at least 30 days advance notice before the leave begins, when the leave is foreseeable; ~~certification received from DEED when applying for Minnesota Paid Leave benefits must be sent to the District within 48 hours of the submission;~~ and
    ~~a.~~b. If 30 days is not practicable because the employee did not know approximately when the leave would be needed, circumstances changed, or there is a medical emergency, the employee must provide notice as soon as practicable and no later than the same day or the following day; and
3. Insurance
    a. Employees shall continue to be responsible for payment of their portion of insurance and other premiums via payroll deduction; if the employee is not receiving pay from the District, payment must be made in accordance with established District procedures for continuation of benefits; and
4. Leave Usage
    a. Leave must be used in half or whole days; and
    b. Employees shall be allowed to "top off" PFML with available sick/ESST or discretionary paid leave, to the extent that they qualify for benefits under PFML; and
    c. Total pay, including any leave "top off", shall not exceed 100% of the employee's regular wages; and
    d. An employee may "top off" PFML using Sick Leave Bank for the portions(s) of a day needed, to the extent eligible, not to exceed ten calendar/working days (not hours equivalent to ten working days); and

i. When PFML is occasioned by pregnancy, an employee may, to the extent eligible, "top off" PFML benefits with Sick Leave Bank days during the first six to eight weeks following childbirth, as supported by medical certification; and

5. Intermittent Leave
   a. Employees may not "top off" PFML when used on an intermittent basis; and
   b. For purposes of this MOU, intermittent shall be defined as anything less than eight consecutive days; and
   c. The maximum allowable intermittent leave will be 480 hours and must be used in half or whole days; and
6. The terms of this MOU shall not establish a precedent, nor shall this MOU be used to seek or justify similar terms in any subsequent situation; and
7. This MOU shall be effective for the 2026~~5~~-2027~~6~~ school year only and shall sunset on June 30, 2027~~6~~.

HASTINGS PUBLIC SCHOOLS - ISD 200	Hastings Principals' Association
DATE: _____	DATE: _____
BY: _____ FOR THE SCHOOL DISTRICT	BY: _____ FOR THE PRINCIPALS' ASSOCIATION

506 STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the district.

III. DEFINITIONS

A. "Non-exclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, ~~and academic services,~~ academic screening for Title 1 services or reading interventions, and alternative education services. Non-exclusionary disciplinary policies and practices include, but are not limited to, the policies and practices under Minnesota Statutes, sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph; and 122A.627, clause (3).

B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or exclusionary district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include non-exclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.

B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.

C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with Minnesota Statutes, section 121A.46, subdivision 5.

D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:

1. For a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work

assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;

2. A pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and

3. The school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.

B. Superintendent.The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.

C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising the principal's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or another. A principal shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress, places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning

environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. A teacher, exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or another. A teacher shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another. A school employee, which does not include a school resource officer, shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

   For the purpose of Minnesota Statutes, section 121A.582 (Student Discipline; Reasonable Force), a school resource officer, as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c) is not a school employee or agent of the district.

F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.

G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.

H. Community Members. Members of the community are expected to contribute to the establishment of a positive atmosphere in which rights and duties are effectively acknowledged and fulfilled .

I. Reasonable Force Reports

   1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent bodily harm or death to the

student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).

2. The school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).

3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;

B. To attend school daily, except when excused, and to be on time to all classes and other school functions;

C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;

D. To make necessary arrangements for making up work when absent from school;

E. To assist the school staff in maintaining a safe school for all students;

F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;

G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;

H. To be aware of and comply with federal, state, and local laws;

I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;

J. To respect and maintain the school's property and the property of others;

K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;

L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;

M. To conduct themselves in an appropriate physical and verbal manner;

N. To recognize and respect the rights of others; and

O. To treat others in a respectful manner.

VIII. CODE OF STUDENT CONDUCT

A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exhaustive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; 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 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 unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;

2. The use of profanity or obscene language, or the possession of obscene materials;

3. Gambling, including, but not limited to, playing a game of chance for stakes;

4. Violation of the school district's Hazing Prohibition Policy;
5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
6. Violation of the school district's Student Attendance Policy;
7. Opposition to authority using physical force or violence;
8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances. An American Indian student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices Minnesota Statutes, sections 144.4165;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of ISD 200 Policy 501 (School Weapons Policy);
14. Violation of ISD 200 Policy 413 (Harassment and Violence);
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect

by combustion, explosion, deflagration or detonation;

18. Using an ignition device, including a butane or disposable lighter or matches, on school property or contracted property and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;

19. Violation of any local, state, or federal law as appropriate;

20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;

21. Violation of ISD 200 Policy 524 (Internet and Technology Acceptable Use and Safety Policy);

22. Use of a cell phone in violation of ISD 200 Policy 524.1 (Cell Phones and Electronic Devices);

23. Violation of school bus or transportation rules or ISD 200 Policy 709 (Student Transportation Safety Policy);

24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;

25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;

26. Violation of ISD 200 Policy 502 (Search of Students Lockers, Desks, Personal Possessions, and Student's Person);

27. Violation of the school district’s Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;

28. Possession or distribution of slanderous, libelous, or pornographic materials;

29. Violation of ISD 200 Policy 514 (Bullying Prohibition Policy);

30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to others or which connotes gang membership;

31. Criminal activity;

32. Falsification of any records, documents, notes, or signatures;

33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;

34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;

35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;

36. Violation of ISD 200 Policy 413 (Harassment and Violence);

37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to a student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;

38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;

39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;

40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;

41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;

42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;

43. Violation of ISD 200 Policy 505 (Temporary Distribution of Non-School Sponsored Materials on School Premises by Students and Employees);

44. Violation of the school district's one-to-one device rules and regulations;

45. Violation of school rules, regulations, policies, or procedures, including, but not limited

to, those policies specifically enumerated in this policy; and

46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.

B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.

C. The school district must not use recess detention unless:

1. A student causes or is likely to cause serious physical harm to other students or staff;

2. The student's parent or guardian specifically consents to the use of recess detention; or

3. For students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.

D. The school district must not withhold recess from a student based on incomplete schoolwork.

E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.

F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request.

G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the School District is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The District will attempt non-exclusionary discipline before any dismissal proceedings. Non-exclusionary options may be determined by each school and are aligned at each grade level. The actions in this section provide an non-exhaustive list of examples. Hastings Public Schools works to ensure developmentally appropriate, age appropriate, and context appropriate interventions/consequences are applied as uniformly as possible. While the specific form of discipline chosen in a particular case is solely within the discretion of the school district, the district has developed an Administrative Procedure-Continuum of Responses which establishes a range of intervention and consequence options commensurate with a violation of the Student Code of Conduct. At a minimum, violation of school district code of conduct, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;

B. Restorative options defined as working with students in a manner that focuses on repairing harm, the impact of their behavior on the culture and community and maintaining relationships;

C. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation;

D. Parent contact;

E. Parent conference;

F. Removal from class;

G. In-school suspension;

H. Suspension from extracurricular activities;

I. Detention or restriction of privileges;

J. Loss of school privileges;

K. In-school monitoring or revised class schedule;

L. Referral to in-school support services;

M. Referral to community resources or outside agency services;

N. Referral to chemical health assessment;

O. Financial restitution;

P. Referral to police, other law enforcement agencies, or other appropriate authorities;

Q. A request for a petition to be filed in district court for juvenile delinquency adjudication;

R. Out-of-school suspension under the Pupil Fair Dismissal Act;

S. Preparation of an admission or readmission plan;

T. Saturday school;

U. Expulsion under the Pupil Fair Dismissal Act;

V. Exclusion under the Pupil Fair Dismissal Act; and/or

W. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

A. The teacher of record shall have the general control and government of the classroom within the framework of the school building's discipline procedures, such as MTSS, PBIS, Restorative Practices and Conscious Discipline. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class period or activity period for a period of time not to exceed five (5) consecutive periods of the same course~~days~~ after each occurrence, pursuant to this district discipline policy. A class period or activity period is defined as a block of time devoted to one subject area or activity.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;

2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;

3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or

4. Other conduct, which is at the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another. The removal from class shall be for a period of time deemed appropriate by the principal.

B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

C. Procedures for Removal of a Student From a Class:

Each building may develop a specific set of procedures for removing a student from class. However, when a building does not have such procedures, the general procedures outlined below, will be expected for staff to follow:

1. If a student is removed from class, the teacher, principal, or other district employee will complete a report describing the student's behavior in accordance with the building level procedure;

2. Teachers removing students from class are required to direct the student to the school office or other predesignated location and verify his or her arrival as soon as practicable. Teachers will determine whether a student needs to be accompanied to the office, and, if so, make the necessary arrangements;

3. The student will remain in the custody of the building administrator or his/her designee

for the duration of the time prescribed;

4. Students removed for more than one class period will receive assignments from the teachers to enable the student to keep up with his/her class work;

5. It may be in the best interest to remove the class from the area for safety reasons;

D. Period of Time for which a Student may be Removed from a Class

(may not exceed five (5) class periods for a violation of a rule of conduct):

1. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

E. Responsibility for and Custody of a Student Removed from Class:

The administrator may, at his/her option, assign the student to supervision in another area specially designated for this purpose.

F. Procedures for Return of a Student to a Class From Which the Student Was Removed:

1. The student may return to class after a conference with the appropriate administrator, teacher, and/or the parent(s)/guardian(s). At the time of this conference, a plan of action will be established;

2. Students removed from class will be required to examine and take measures to correct it. (Language specific to each building level framework of behavior interventions- best practices like PBIS, restitution, restorative practices).

G. Procedures for Notifying a Student and the Student's Parents or Guardians of Violation of the Rules of Conduct and of Resulting Disciplinary Actions:

Each school building will create procedures that notify the student's parents/guardians as soon as practicable for violations of the code of conduct that led to the student's unscheduled removal from class, the resulting disciplinary action, and any conditions for readmission.

H. Students with a Disability; Special Provisions:

1. In cases involving students receiving special education services, appropriate special education staff will be notified of the removal to determine compliance with the student's IEP and to determine whether further assessment or change in the student's IEP is necessary;

2. In cases involving students with a suspected disability, the student assistance team or school counselor will be notified and the school's pre-referral intervention process will

be followed.

I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises:

1. The District has established a chemical /alcohol abuse pre-assessment team (Student Support Teams or Student Intervention Teams) pursuant to Minnesota Statute 121A.26;

2. The District has established teacher reporting procedures to the chemical/alcohol abuse pre-assessment team, pursuant to Minnesota Statute 121A.29.

J. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct will be in accordance to: the **Administrative Procedures Continuum of Response**;

K. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student's Behavior:

1. During the enrollment process, schools will gather as much information from parent(s)/guardian(s) as possible to determine any pre-existing academic, behavioral, or attendance concerns;

2. School administrators will ensure the building is adequately supervised and that a system is in place for reporting behavior concerns, regardless of the time and day;

3. School administration will have a plan for reviewing attendance records on a regular basis and then act on the attendance concerns in accordance with the appropriate county truancy program;

4. Schools will establish a structure for teachers to discuss student behavior concerns that is clearly communicated and followed up by administration;

5. Schools must have a team including administration, counselors, the school nurse, and other staff as available to review student academic, attendance, behavior and social/emotional concerns;

6. Staff will intervene and support students early on as behavior concerns are surfacing;

7. Schools will work with chemical health support staff to assess student behavior and determine whether or not chemical issues are present;

8. In conjunction with the Special Education process, schools will have regularly scheduled meetings to consider whether students with academic, behavioral, or social/emotional concerns might need to be assessed for special education services;

9. A formal structure will be created to share information as students transition between schools and grades to assist in continuous support and intervention; and

10. Schools will communicate with parents/guardians about academic progress and encourage parents/guardians to assist in identifying concerns.

L. Any Procedures Determined Appropriate for Ensuring Victims of Bullying who Respond with Behavior not Allowed under the School's Behavior Policies have Access to a Remedial Response, Consistent with Minnesota Statutes, section 121A.031.

The public school must consult with child abuse prevention experts to incorporate best practices into the school policy. A public school with a policy on parental notification must include the policy in the employee handbook and disseminate information to school staff regarding child abuse prevention in a school setting.

XII. DISMISSAL

A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to use non-exclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

The use of exclusionary practices for early learners as defined in Minnesota Statutes, section 121A.425, is prohibited. The use of exclusionary practices to address attendance and truancy issues is prohibited.

B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy: Such regulation must be clear and definite to provide notice to pupils that they must conform their conduct to its requirements;

2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or

3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. Disciplinary Dismissals Prohibited

1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:

   a) A preschool or prekindergarten program, including an early childhood family education, school readiness, ~~school readiness plus,~~ voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or

   b) Kindergarten through Grade 3.

2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.

3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under non-exclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. Suspension Procedures

1. "Suspension" means an action by the school administration, under rules promulgated by the school board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.

2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program ~~is encouraged to~~ will designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.

3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the

student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.

4. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for one school day or less than one day, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.

5. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6^{th}) consecutive day of suspension or the tenth (10^{th}) cumulative day of suspension has elapsed.

6. Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education

services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes section 120B.02, although in a different setting.

7. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.

8. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:

   a) Strongly encourage a parent or guardian of the student to attend school with the student for one day;

   b) Assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and

   c) Petition the juvenile court that the student is in need of services under Minnesota Statutes, chapter 260C.

9. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference.

10. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.

11. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service

by mail shall be complete upon mailing.

12. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

E. PreK-3 Discipline

1. Beginning the 2023-24 school year, MN Statute prohibits the suspension of any K-3 student for any reason. K-3 students may be "dismissed" for less than one school day.

2. Expulsions and exclusions may be used only after non-exclusionary discipline has been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

3. Non-exclusionary discipline must include one of the following:

   a) Collaborating with the pupil's family or guardian, child mental health consultant or provider, education specialist, or other community-based support;

   b) Creating a plan, written with the parent or guardian, that details the action and support needed for the pupil to fully participate in the current educational program, including a preschool or pre kindergarten program; or

   c) Providing a referral for needed support services, including parenting education, home visits, other supportive education interventions, or, where appropriate, an evaluation to determine if the pupil is eligible for special education services or section 504 services.

F. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.

2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.

3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56.

4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a

hearing is waived in writing by the student and parent or guardian.

5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56; describe the non-exlusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district must advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.

6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.

7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.

8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.

9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.

10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.

11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.

12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student including any tests or reports upon which the proposed dismissal action may be based.

13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.

14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.

15. The student cannot be compelled to testify in the dismissal proceedings.

16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.

17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of Education (Commissioner) of the basis and reason for the decision.

18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes, section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.

19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.

20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion

or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.

21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator must prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan must include measures to improve the student's behavior, which may include completing a character education program consistent with Minnesota Statutes section 120B.232, subdivision. 1, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan must include reasonable attempts to obtain parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a pupil, and each pupil withdrawal agreement within thirty (30) days of the effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the non-exclusionary disciplinary practices, or other sanction, intervention, or resolution in response to the assault given to the pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the

Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13.

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes, section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes, section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes, chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective

action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

A. Provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;

B. Provide an opportunity for involved parties to submit additional information related to the complaint;

C. Provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;

D. Provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;

E. If the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal’s office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: *Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.58 (Corporal Punishment; Prone Restraint; And Certain Physical Holds)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 121A.60 (Definitions)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 121A.611 (Recess and Other Breaks)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch.125A (Special Education and Special Programs)
~~*Minn. Stat. § 152.22, Subd. 6 (Definitions)* ¶~~
~~*Minn. Stat. § 152.23 (Limitations)*~~
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 et seq. (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: *ISD 200 Policy 413 (Harassment and Violence)*
ISD 200 Policy 419 (Tobacco-Free Environment)
ISD 200 Policy 501 (School Weapons Policy)
ISD 200 Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
ISD 200 Policy 503 (Student Attendance)
ISD 200 Policy 505 (Temporary Distribution of Non-school Sponsored Materials on School Premises by Students and Employees)
ISD 200 Policy 507.5 (School Resource Officers)
ISD 200 Policy 514 (Bullying Prohibition Policy)
ISD 200 Policy 524 (Internet and Technology Acceptable Use and Safety Policy)
ISD 200 Policy 524.1 (Cell Phones and Electronic Devices)
ISD 200 Policy 526 (Hazing Prohibition)
ISD 200 Policy 610 (Field Trips)
ISD 200 Policy 709 (Student Transportation Safety Policy)

Policy Reviewed: *09.17.2026* ~~*08.11.2025*~~

Policy Adopted: *10.22.2025*
Policy Revised: *07.29.2024*

Hastings Public Schools
Independent School District 200

206.1FRM PUBLIC PARTICIPATION AT SCHOOL BOARD MEETINGS - PROCEDURE & REQUEST FORM

To speak during the public comment portion of a regularly scheduled board meeting, please review the procedures below, complete this form, and submit it in person to the district office at 1000 W. 11th St., Hastings, MN 55033 or by email to: lhumble@isd200.org.

This form, along with any documents you plan to provide to the board, may be submitted the day after the last regular board meeting and must be received no later than 8:00 a.m. on the day before the meeting at which you intend to speak.

PROCEDURES AND LIMITATIONS:

1. Speakers must have a direct connection to Hastings Public Schools, ISD #200. A "direct connection" includes being a parent or guardian of a current student, a district employee, a local business owner, or a taxpayer within the district;
2. The public comment portion of the meeting is limited to a maximum of five speakers;
3. Speakers will be called in the order their requests are received. Each individual is allotted up to three minutes to speak;
4. After being recognized by the board chair, each speaker will identify themselves/the group they represent, if any. If the speaker is part of a group that plans to speak on a topic, he/she will be expected to designate one individual to speak on the topic, so other speakers have an opportunity to be heard on other topics;
5. Public comment is not the place to address matters related to specific students or staff. Please reference Policy 103 (Complaints - Students, Employees, Parents, Other Persons) for the appropriate method to be heard on those matters or bring concerns to district personnel, such as the building principal or superintendent;
6. Personally identifiable information, including, but not limited to names of students or school district personnel must not be disclosed in the course of public comment;
7. Speakers are expected to refrain from the use of profanity or obscenities or conduct that poses a substantial or material disruption to the board meeting;
8. If a speaker violates the procedures and limitations set forth herein, he/she may be ruled out of order, which will result in forfeiture of the remainder of the speaker's time. Continued or repeat violations of the procedures and limitations may result in the loss of the privilege to address the board at future meetings; and
9. The school board will not engage in discussion during this time, however, if a citizen's comments include inaccurate or incorrect information, the chair may provide accurate or clarifying information following the conclusion of the public comment period. The chair may respond at a later time and/or direct administration to follow up with the speaker.

Speaker Information:

Name: _____

Date of board meeting at which you plan to speak during public comment: _____

Are you a resident of ISD 200? ☐ Yes ☐ No

If not, what is your direct connection to the school district?

_____

If you will be speaking as a representative of a group, name and/or description of the group:

_____

Topic:

Do you plan to comment on an agenda item?

☐ Yes – Identify the agenda item _____

☐ No - Topic of public comment _____

Have you contacted district personnel about the topic? If so, who and when?

_____

What would you like the school board to do in response to your comments?

_____

I acknowledge that I have read and that I understand the procedures and limitations for public comment, as outlined on this form as well as in Policy 206 (Public Participation in School Board Meetings), and I agree to abide by them.

_____

First and Last Name (please print)

_____ Date: _____

Signature

_____

Phone Number

_____

Email Address

Reviewed: 10~~-05~~.228.2026 206.1FRM-2
Adopted: 06.17.2026

208.1PR DEVELOPMENT, REVIEW, AND ADOPTION OF POLICIES, PROCEDURES, AND FORMS

I. PURPOSE AND SCOPE

This procedure establishes a consistent process for developing, reviewing, revising, adopting, maintaining, and removing ISD 200 policies, procedures, and forms.

II. POLICY COMMITTEE

The policy committee consists of three school board members with one designated as chair, the superintendent, and the district's administrative assistant. Other district administrators and building principals are invited to committee meetings as appropriate.

The policy committee serves in an advisory role to the board and brings forward policy recommendations for board consideration. Final authority for policy adoption rests with the board.

III. POLICY MANUAL STRUCTURE

The district policy manual contains nine series organized by subject area:

100 Series - School District	600 Series - Educational Programs
200 Series - School Board	700 Series - Non-Instructional Operations
300 Series - Superintendent	800 Series - Health & Safety
400 Series - Employees/Personnel	900 Series - School District/Community
500 Series - Students	

A. Understanding the Three Document Types: In 2023, the school board directed the committee to separate policies, procedures, and forms. This change allows a procedure or form to be updated and then approved in a single board meeting.

Within each series, you may find three types of documents: Policies, Procedures (PR), and Forms (FRM). Each serves a distinct purpose in establishing expectations, guiding implementation, and documenting compliance.

1. Policies establish the direction, intent, and expectations of the school board. They ensure that ISD 200 operates effectively, efficiently, and in alignment with state and federal laws to achieve its educational mission. Policies also provide the framework for accountability and consistent decision-making. Policies and policy revisions follow a three reading process for adoption.

2. Procedures (PR) explain how responsibilities are carried out. They provide the operational steps, processes, and instructions to implement policies consistently. New procedures shall be titled in accordance with their governing policy. Procedures

and procedure revisions are recommended for 1st reading and adoption in one regular board meeting.

a) 200 Series Procedures: These procedures are developed by the policy committee and approved by the board. They establish how the board conducts its business and fulfills its governance responsibilities.

b) All other series contain Administrative Procedures that may have been separated from policy or developed by district administration and explain how administrators and employees carry out their responsibilities and implement board-adopted policies.

3. Form (FRM) document requests, obtain consent, and record compliance. Forms are developed by administration to standardize documentation, and maintain appropriate records for consent and compliance. Forms are recommended and adopted in a single meeting.

IV. THREE YEAR POLICY REVIEW CYCLE

A. The school board approved policy review spreadsheet ensures that every ISD 200 policy, procedure, and form is fully reviewed by the policy committee and brought forward to the board for consideration at least once within a three-year cycle. This review system provides a structured and systematic procedure for:

1. Reviewing and evaluating existing policies;

2. Incorporating legal and regulatory updates;

3. Documenting revisions; and

4. Maintaining accurate and organized policy records.

B. The policy committee shall review 13-16 policies per quarter to ensure that all policies are reviewed within the three year cycle.

V. MANDATORY AND ANNUAL REVIEW POLICIES

A. Mandatory Policies: Certain policies are required by state or federal law, and ISD 200 has adopted all such policies. The three year policy spreadsheet identifies these policies in Bold font. In addition to these policies, some policies contain specific legal requirements. When appropriate, district legal counsel may be consulted to ensure that any changes remain consistent with applicable laws.

B. Annual Review Policies shall be reviewed by the policy committee in April or May of each year to ensure that they are adopted and in effect at the start of the new school year. In accordance with state statute the following policies must be reviewed and adopted annually:

1. 506 Student Discipline;

2. 722 Public Data Requests;

3. 806 Crisis Management; and

4. 806.1PR Cardiac Emergency Response Procedure.

C. Additionally the board has determined that the following policy and procedure shall also be reviewed annually:

1. 524 Internet and Technology Acceptable Use and Safety Policy;

2. 524.1 Cell Phones and Electronic Devices; and

3. 613 Graduation Requirements.

VI. POLICY DEVELOPMENT

A. Policy development may be initiated by school board members, the superintendent, district employees, students, parents, and/or community members. Proposed policy requests should be submitted via email to the policy committee chair, and will be placed on the policy committee's agenda for consideration. If an MSBA model policy covers the topic of a proposed policy, the committee will use the MSBA model policy as reference for the development of the proposed policy. New policies shall follow the three reading procedures for adoption. It is expected that all proposed policies:

1. Support the educational mission of the school district;

2. Are consistent with state and federal laws;

3. Are within the scope of the board's authority; and

4. Are not in conflict with any other board approved policy.

VII. POLICY COMMITTEE REVIEW

During policy committee meetings, the committee shall work collaboratively with district and building administrators and review approximately 16 policies each quarter. Updates issued by MSBA and changes in law are incorporated as appropriate.

A. The purpose of the policy review is to ensure that district policies:

Are written in clear, concise language that avoids duplication and is easily understood	Maintain consistency with other ISD 200 policies, procedures, forms, and bargaining agreements
Comply with state and federal laws and regulations	Align with the district's strategic direction
Meet the needs of students, families, and staff	Reflect research-based best practices

Minimize legal and organizational risk	Include appropriate accountability measures
Are operationally feasible and fiscally responsible	Define the intent and expectations of the board

B. A policy may remain under review for multiple months to ensure thorough research, analysis and to receive input from district and building administration.

C. All procedures and forms shall be reviewed with their respective policy.

D. The Board Member Handbook shall be reviewed and adopted annually.

E. Upon completion of the committee's review, a red-lined version of the recommended policy is presented to the full board at a work session.

VIII. WORK SESSION REVIEW

A. When possible, policy changes will be discussed by the entire board;

B. If substantive revisions are required, the policy can be revised during the work session or returned to the committee for revisions to be made. The 200 series procedures will also follow this format;

C. All administrative procedures, go directly to a regular board meeting and are approved in a single meeting.

D. When no future changes are required, a red-lined version of the policy is included as an attachment for readings on no fewer than three regular meeting agendas (three months).

IX. POLICY READINGS AND PUBLIC INPUT

The three reading procedure provides community members multiple opportunities to review the recommended policy and provide input prior to final action. The three reading procedure shall follow this format:

A. 1st reading: The policy committee chair provides a written and verbal summary detailing the committee's recommendations. The board may discuss the policy and propose further modifications (which are then sent back to the committee), and community members may provide input regarding the policy, in person during the public comments portion of the meeting, or via email or phone call with the committee members and/or superintendent.

B. 2nd Reading: The policy committee chair provides a written and verbal summary detailing additional revisions. The board may discuss the policy and propose further modifications (which are then sent back to the committee), and community members may provide input during the public comments portion of the meeting.

C. 3rd Reading/Consent Agenda: The policy is included as an attachment on the regular meeting consent agenda. The board votes to approve or reject the recommended policy

or policy modifications.

D. As a general rule of practice, please refrain from making grammatical, spelling, spacing, numbering, and general formatting suggestions during the regular board meeting, these may be emailed to the policy committee chair who will ensure the corrections are reflected before the next reading of the policy.

X. USE OF THE CONSENT AGENDA

Revisions to policies required by changes in statute, or other governmental mandates and clerical edits that do not change the substance of the policy may be made by the policy committee and adopted through the consent agenda in a single meeting. Policies on the agenda for 3rd reading or later may also be included in the consent agenda. All procedures and forms shall be included in the consent agenda and adopted in a single meeting.

Any board member may request for a policy or procedure to be removed from the consent agenda (no second or vote shall be required to effect the removal of a policy revision from the consent agenda to an individual action item) and request that it be considered using the three-meeting process (a second and a majority vote shall be required to move a policy revision to the three-reading process).

XI. POLICY ADOPTION AND PUBLICATION OF THE POLICY MANUAL

A. A majority vote by the school board shall be required to amend, rescind, or adopt a policy. A policy shall take effect as of the date that board action was taken, unless otherwise specified in the text of the resolution or the wording of the motion.

B. If adopted, an updated version of the policy will be added to the policy manual (District's website). The red-lined version of the policy will be maintained in the document history in the policy committee's google drive policy document.

XII. POLICY REMOVAL

To remove a policy, the policy committee must present a recommendation for removal and 1st reading during a regular board meeting. At the following regular board meeting, the policy will be included for removal as 2nd reading/consent agenda. Upon board approval the policy will be removed from the policy manual.

XIII. POLICY RECORD RETENTION

In compliance with the district's record retention schedule, the red-lined version of a policy is maintained digitally in the "Version History" of the policy's Google Doc within the policy committee's shared Google Drive.

Reviewed: *11.05.2026*
Adopted: *11.18.2026*

School Sanctioned Trips Approval Form - Hastings ISD 200 ●Policy #610

For any trip traveling outside of the country, the Permission and Liability Waiver-School Sponsored Trip to Foreign Country form must be completed by each participating student and submitted to the District Office

Department/Staff Coordinating	HS Show Choir
Fund 10 or Fund 11 Account Name	Fund 10 - Show Choir
Purpose of Trip	Show Choir Competition
Destination	Wautee, IA
Type(s) of Transportation	Motor Coach

Dates	**Depart:**	**Date** 2/5	**Time** 1:00 pm	**Return:**	**Date** 2/7	**Time** 12:00 pm

Cost per Student	$ Part of Show Choir Fee	**Attach copy of payment schedule if trip fees to be setup and collected on District 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	65
# Chaperones Needed	8-10
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?	Fundraisers + Scholarships are available for all participants
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** Hotel	
All itemized receipts must be obtained and submitted at the end of the trip			

Principal Approved	**Signature**	**Date** 11/12/26
Superintendent Reviewed	**Signature** [illegible] Herman	**Date** 11/13/26
Board Reviewed	**Signature**	**Date**

Waukee NW Showchoir Competition

Waukee Northwest Nightfall – Feb. 5-7

Friday, Feb 5th

12:30 p.m. – Riverside, BUB, and Crew load buses/trailer

1:00 p.m. - DEPART

5:00 p.m. – Arrive at Hotel

6:00 p.m. - Dinner

11:00 p.m. – All folks in Hotel Rooms for Room checks

Saturday, Feb 6th

7:30 a.m.. – Must be awake and get breakfast from continental breakfast

9:00 a.m. – Depart Hotel

9:15 a.m. – Arrive at Waukee NW HS - 655 N 10th St, Waukee, IA 50263 – Unpack and Unload – do hair and make-up

10:30-2:00 p.m. – Watch groups in auditorium

2:00 p.m. – All performers dressed and ready for Vocal Warm-Up in homeroom

2:30 p.m. – Move to Show RunTHROUGH

3:15 p.m. – RIVERSIDE PERFORMANCE

3:45 p.m. – Critique

5:00 p.m. – Daytime Awards Presentation ALL IN AUDITORIUM

6:30 p.m. – Finals Begin

10:30 p.m. – Depart for hotel

Sunday, Feb 7th

8:00 a.m. - depart hotel for Hastings

12:00 p.m. - arrive at HHS

~ We are excited to try an overnight for the first time with many of you. Reminder that we are guests in the hotel and must be respectful to all guests also staying in the hotel.

Please understand if there are behavior issues during the overnight, students may be at risk of not being allowed to perform the next day OR may have parents contacted to pick students up who are not following behavior protocols.

~ You will need money for Friday night dinner, and for meals at the comp. If there is a financial need please feel free to reach out to Mr. Warren.

~ The main goal of our competition days are two fold –

1. To get ourselves ready to perform and be the best version of ourselves on the stage that we can! Please make choices that support this goals (re: Sleep, energy, kindness, rule following, water consumption, hyping up each other etc.)

2. To support all the other hard working groups during the day and learn from the things they do on stage! Go and watch groups as often as you can and you will learn SO much about how we can improve AND you can support your fellow hard working student colleagues!

~ Parents – we genuinely hope you will come and support our students. During Riverside performances you are invited to come down to the front rows and **CHEER AS LOUDLY AND BOISTEROUSLY as you can.** Let our students hear and feel your support. It helps them more than you know!

~Finally, let's be the best representatives of our school and community as possible. **We are kind, supportive, compassionate people and I want other groups and communities to know that about us as well. You are certainly allowed to watch a show and not enjoy it – HOWEVER – please keep negative comments to yourselves.** You never know whose parents, grandparents, aunts, uncles, etc. etc. etc. are sitting around you. Let's work to lift up each other and our fellow families and communities! It can truly be one of the best things about the show choir community!

School Sanctioned Trips Approval Form - Hastings ISD 200 • Policy #610

For any trip traveling outside of the country, the Permission and Liability Waiver-School Sponsored Trip to Foreign Country form must be completed by each participating student and submitted to the District Office

Department/Staff Coordinating	HS Show Choir
Fund 10 or Fund 11 Account Name	Fund 10 - Show Choir
Purpose of Trip	Show Choir Competition
Destination	Cedar Rapids, IA
Type(s) of Transportation	Coach Buss

Dates	Depart:	Date	Time	Return:	Date	Time
		1115	2:30		1117	12:00

Cost per Student	$ Part of Show Choir Fee — Attach copy of payment schedule if trip fees to be setup and collected on District 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	100
# Chaperones Needed	10
	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?	Fundraisers + Scholarships are available for all participants
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
		Hotel
	All itemized receipts must be obtained and submitted at the end of the trip	

	Signature	Date
Principal Approved	[signature]	11/12/26
Superintendent Reviewed	[signature]	11/13/26
Board Reviewed		

Linn-Mar HS SUPERNOVA Showchoir Competition

Jan. 15-17

Friday, Jan 15th

2:00 p.m. – Riverside, Dynamic, BUB, and Crew load buses/trailer

2:30-2:45 p.m. - DEPART

5:30 - potential dinner stop around Waterloo (possibly go all the way to Cedar Rapids for dinner)

7:30 - Arrive at Hotel

10:00 p.m. – All folks in Hotel Rooms for Room checks

Saturday, January 16th

5:30 a.m.. – Must be awake and get breakfast from continental breakfast

6:45 a.m. – Depart Hotel

7:00 a.m. – Arrive at Linn Mar HS - – Unpack and Unload – do hair and make-up

8:15 a.m.. – Dynamic Vocal Warm-Up in Homeroom

8:45 a.m. - Dynamic Run-through/warmup

9:15 a.m. - Dynamic Edition PERFORMANCE

9:40 a.m. - Dynamic Edition Critique

12:20 p.m. – All Riverside performers dressed and ready for Vocal Warm-Up in homeroom

1:10 p.m. – Riverside Run-through

1:40 p.m. – RIVERSIDE PERFORMANCE

2:100 p.m. – Critique

6:15 p.m. – Daytime Awards Presentation ALL IN AUDITORIUM - **if we make finals, we will obviously stay at the school - if not, we will pack up and head to hotel.**

7:00 p.m. – Finals Begin

11:15 p.m. – Depart for hotel

Sunday, January 17th

8:00 a.m. - depart hotel for Hastings

12:00-12:30 p.m. - arrive at HHS

~ We are excited to try an overnight for the first time with many of you. Reminder that we are guests in the hotel and must be respectful to all guests also staying in the hotel.

Please understand if there are behavior issues during the overnight, students may be at risk of not being allowed to perform the next day OR may have parents contacted to pick students up who are not following behavior protocols.

~ You will need money for Friday night dinner, and for meals at the comp. If there is a financial need please feel free to reach out to Mr. Warren.

~ The main goal of our competition days are two fold –

1. To get ourselves ready to perform and be the best version of ourselves on the stage that we can! Please make choices that support these goals (re: Sleep, energy, kindness, rule following, water consumption, hyping up each other etc.)

2. To support all the other hard working groups during the day and learn from the things they do on stage! Go and watch groups as often as you can and you will learn SO much about how we can improve AND you can support your fellow hard working student colleagues!

~ Parents – we genuinely hope you will come and support our students. During Dynamic and Riverside performances you are invited to come down to the front rows and **CHEER AS LOUDLY AND BOISTEROUSLY as you can.** Let our students hear and feel your support. It helps them more than you know!

~Finally, let's be the best representatives of our school and community as possible. **We are kind, supportive, compassionate people and I want other groups and communities to know that about us as well. You are certainly allowed to watch a show and not enjoy it – HOWEVER – please keep negative comments to yourselves.** You never know whose parents, grandparents, aunts, uncles, etc. etc. etc. are sitting around you. Let's work to lift up each other and our fellow families and communities! It can truly be one of the best things about the show choir community!

Hastings
Public Schools

Comprehensive Achievement & Civic Readiness

November 18, 2026

Prepared by:
Andrew Hodges, Director of Teaching & Learning

Students are the heart of all we do

What Is CACR?

Minnesota Statute 120B.11

Hastings
Public Schools

In 2024 the Minnesota Legislature renamed World's Best Workforce (WBWF) as **Comprehensive Achievement and Civic Readiness** (CACR).

The new name stresses two roles for district goals: supporting academic achievement from pre-K through 12, and preparing students to be active members of their community after graduation.

The Five CACR Goals

1. All children are ready for school
2. All racial and economic achievement gaps are closed
3. All students are ready for career and college
4. All students graduate from high school
5. All students are prepared to be lifelong learners

Our New Measures

Aligned to the Strategic Plan, with “all” as the goal

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CACR goal	How we track it	2025-26 status
1. Ready for school	Early childhood screenings completed before kindergarten	Reported: 97.8%
	TS Gold: % of Tilden students meeting benchmarks	Reported: 55–68% by area
	Fall FastBridge results of students who attended Tilden	Reported: 60% Tilden vs. 62% other K
2. Gaps closed	MCA and FastBridge achievement and growth, by student group	Reported by group
3. Career and college	% of 12th graders completing a college course or industry certification	Reported: 97.9% AP/College/PSEO/CTE
4. Graduate	4-year graduation rate, combined and disaggregated	Reported: 95.1%, with groups
5. Lifelong learners	10th–12th graders who feel supported in college and career interests	Senior survey reported; new measure on hold

Goal 1: All Children Ready for School

Kindergarten readiness, 2025-26

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Kindergarten entry skills

54.6% of fall 2025 kindergartners knew 13 letters and 8 letter sounds, up from 52.3% the year before.

Screenings Completed before Kinder

97.8%

Fall kindergarten earlyReading

Fall 2023	Fall 2024	Fall 2025	Fall 2026
59%	70%	67%	62%

Percent of all kindergartners at or above the fall benchmark.

Fall 2026, Tilden attendees: 60% vs. 62% of other kindergartners.

TS Gold: Tilden early learners (all programs) meeting expectations, 2025-26

Social-emotional	Physical	Language	Cognitive	Literacy	Math
55%	65%	57%	61%	67%	68%

Sources: district kindergarten readiness data; FastBridge fall screening, Vision Card/Data Dashboard; TS Gold

Goal 2: Achievement Gaps Closed

MCA and FastBridge achievement and growth

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All students	2024-25	2025-26	Change
MCA Reading proficiency	49.2%	46.8%	−2.4 pts (new MCA-IV test)
MCA Math proficiency	43.2%	44.1%	+0.9 pts
MCA Math growth (increased or maintained level)	53.0%	58.6%	+5.6 pts
FastBridge Reading, spring (low risk)	61%	65%	+4 pts
FastBridge Math, spring (low risk)	66%	70%	+4 pts

What the trend shows

FastBridge reading, FastBridge math and MCA math all trended up this year. MCA reading dipped slightly on the new MCA-IV assessment.

Sources: MDE Report Card and FastBridge, Vision Card/Data Dashboard. Reading growth not reported for the new MCA-IV.

Goal 2: MCA by Student Group

Percent meeting or exceeding standards

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Student group	Math 2024-25	Math 2025-26	Reading 2024-25	Reading 2025-26*
All students	43.2%	44.1%	49.2%	46.8%
Native American†	10.0%	18.5%	35.4%	25.0%
Asian	43.2%	48.5%	66.7%	53.1%
Black or African American	21.2%	28.6%	29.8%	33.3%
Hispanic or Latino	24.8%	28.7%	33.8%	27.8%
Two or more races	37.7%	38.0%	39.8%	42.1%
White	47.0%	47.0%	51.9%	49.6%
English learners	11.9%	15.2%	9.1%	18.0%
Special education	22.5%	20.1%	23.4%	24.7%
Free/reduced-price meals	28.5%	31.6%	37.7%	32.8%
Experiencing homelessness	15.6%	23.5%	20.6%	30.8%

*New MCA-IV reading test; not directly comparable. †2024-25 from the Report Card (federal race data); 2025-26 is a district count using state race codes (10 of 54 math, 13 of 52 reading). Groups under 50 students can swing year to year. Source: MDE Report Card; district MCA results.

Goal 2: FastBridge by Student Group

2025-26, grades K–9, percent at low risk or above

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Student group	Reading fall	Reading spring	Math fall	Math spring
All students	62.9%	64.8%	69.1%	70.3%
Native American	50.0%	50.0%	44.4%	58.3%
Asian	62.1%	63.8%	64.2%	63.8%
Black or African American	54.2%	56.4%	50.9%	53.7%
Two or more races	53.3%	52.7%	54.7%	56.9%
White	66.2%	68.0%	73.1%	74.4%
Special education	37.0%	38.3%	41.5%	40.7%
English learners	14.0%	14.5%	16.3%	25.4%

Gaps: Black and multiracial students trailed white students by 12–21 points in reading and math. Students in special education trailed their peers by 31–35 points; their math rate slipped slightly from fall to spring.

earlyReading/earlyMath (K–1) combined with aReading/aMath (2–9). American Indian (12 students) and Asian (58) are small groups. Special education (438 reading, 428 math students) matched by name from the district special education roster; English learners (65 students) matched by student number from the current EL roster. Free/reduced not yet available. Source: FastBridge.

Goal 2: What the Results Show

MCA results by student group, 2025-26

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Math Gains

8 of 10

student groups with a prior year rose in math. Black students gained 7 points, Native American students grew 8.5, and Hispanic students 4.

Largest Gap

28.5 pts

between students in special education (20.1%) and their peers (48.6%) in math, the one group that declined.

Reading Baseline

MCA-IV

sets a new starting point. English learners doubled to 18.0%; Hispanic students fell.

Where we focus: students in special education and Native American students (19% math, 25% reading vs. 44% and 47% overall), and EL students.

Goal 3: Ready for Career and College

College-level and career coursework of 12th graders

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84.1%
took at least one AP, College or PSEO course

89.8%
took at least one career course

97.9%
took at least one AP, College, PSEO or career course

Related indicators	2024-25	2025-26	Change
Students in College in the Schools (CIS)	518	566	+48
Students in PSEO	56	76	+20
AP exams scored 3 or higher	69.8%	80.3%	+10.5 pts
CTE course enrollments	1,789	2,580	+791

Source: transcripts of 334 12th graders; Vision Card/Data Dashboard. Industry certifications (offered through 917 starting 2025-26) not yet included.

Goal 4: All Students Graduate

4-year graduation rate, highest in five years

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Reported 2021-22	Reported 2022-23	Reported 2023-24	Reported 2024-25	Reported 2025-26
93.6%	93.2%	92.7%	93.1%	95.1%

By student group	Reported 2024-25	Reported 2025-26	Change
Hispanic or Latino (26 students)	79.2%	92.3%	+13.1 pts
White (287 students)	95.5%	96.2%	+0.7 pts
Free/reduced-price meals (106)	84.5%	86.8%	+2.3 pts
Students experiencing homelessness (19)	76.9%	84.2%	+7.3 pts
Special education (37 students)	75.5%	78.4%	+2.9 pts

Native American,, Asian, Black, two or more races and English learner groups were too small for MDE to report.

Source: MDE Report Card, 4-year graduation rate (2025-26 report = Class of 2025, data as of April 3, 2026)

Goal 5: Lifelong Learners

Support for students' college and career interests

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2025-26 senior survey · 236 responses

92.8%
agree course options appropriately challenged them

86.0%
agree course options sparked their interest

70.3%
agree they had access to career exploration*

80.5%
plan to attend a 2- or 4-year college

Pathways Launched

New Pathways Guide and Course Guide, with registration through Xello.

Career Exploration

High schoolers and 8th graders took the Xello career interest inventory.

New Courses

115 students in Culinary and 111 in Healthcare Careers.

Our measure: next steps

With the changes to our Pathways, we are continuing to develop proactive data gathering for grades 10–12, in place of reflective 12th-grade data.

*Speakers, practitioners, internships; another 26.7% somewhat agreed. Sources: 2025-26 senior survey; Vision Card/Data Dashboard; Superintendent Goal Progress 2025-26

Discussion/Questions

Hastings
Public Schools

Language Access Plan 2026 Update

November 18, 2026

Prepared by:
Andrew Hodges, Director of Teaching & Learning

Students are the heart of all we do

How We Serve Multilingual Families

Plan overview · Language Access Plan

Hastings
Public Schools

[01]
Interpretation
Language Line for calls home; trained in-person interpreters for conferences and MTSS, Child Study and IEP meetings.

[02]
Written Translation
TransACT for required ESSA notices; vital documents translated into our most common home languages.

[03]
Identifying Needs
Families name their preferred language at registration, and it shows for staff in Infinite Campus.

[04]
Staff and Student Support
Licensed EL teachers support students and families; all staff review the plan.

Why the Plan Changed

Minnesota Statutes, section 123B.32, amended in the 2025 special session

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What the Law Now Requires

Added in 2025

- Cover people who need help due to a disability, not only those who speak another language
- Ensure meaningful family participation in the IEP process
- Give families a way to appeal if their needs are not met

Where Our Plan Stood

Before this update

- Had no appeal process for families
- Did not address communication needs related to a disability
- Covered IEP interpreters, but not family participation

The board must also review the plan every two years.

Minnesota Statutes, section 123B.32, subdivision 3

Four New Sections in the Plan

Added to meet the 2025 requirements

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[01]
Concerns and Appeals
Three steps: principal, Director of Teaching and Learning, then Superintendent. Interpreter at every step.

[02]
Special Education and IEP Meetings
Trained or certified interpreters, extra meeting time, and documents shared ahead when possible.

[03]
Disability Related Access
ASL interpreters, relay services, and screen-reader-friendly documents through the main office.

[04]
Vital Documents and Languages
Names which documents we translate and the district's most common home languages.

Other Updates and Next Steps

What else changed, and what we're asking of the board

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Also Updated

Changes beyond the new sections

- Statute language now matches the 2025 law
- TalkingPoints retired; a new two-way messaging tool is being selected
- Plan contact and new-staff onboarding added
- Outdated template language removed

For the Board

Requested action

- Adopt the updated Language Access Plan
- Next required review: Nov. 2028
- Plan published in the Student Handbook and online

Questions about the plan: Director of Teaching and Learning, 651-480-7011 or ahodges@isd200.org

Minnesota Statutes, section 123B.32

Discussion/Questions

Language Access Plan to Ensure Effective Communication with Multilingual Students and Families

Section 1: Policy Directives

This section sets forth the laws, standards, and operating principles that will govern the implementation of Hastings Public Schools' language access plan.

Policy Foundation

Federal

- Title VI of the Civil Rights Act of 1964 was enacted as part of the landmark Civil Rights Act of 1964. It prohibits discrimination on the basis of race, color, and national origin in programs and activities receiving federal financial assistance.
- Equal Educational Opportunity Act (EEOA) requires states and school districts to provide equal educational opportunity to students learning English by taking appropriate actions to overcome language barriers.
- Individuals with Disabilities Education Act (IDEA) upholds language access rights for bilingual families by requiring that students be tested in their home language and Individual Educational Plans (IEP) be written in the appropriate home language. IEP meetings must be conducted in the family's home language using a highly trained and qualified interpreter.

State

Minnesota Statutes, section 123B.32 states:

- Subd. 1. Language access plan required. Starting in the 2025-2026 school year, during a regularly scheduled public board hearing, a school board must adopt a language access plan that specifies the district's process and procedures to render effective language assistance to students and adults who communicate in a language other than English or require additional assistance due to a disability. The language access plan must be available to the public and included in the school's handbook.
- Subd. 2. Plan requirements. The language access plan must include how the district and its schools will use trained or certified spoken language interpreters for communication related to academic outcomes, progress, determinations, and placement of students in specialized programs and services, such as special education and related individualized education programs under section 125A.08; ensure meaningful participation in the individualized education program process by families where the family speaks a language other than English or has a disability themselves; how families and communities will be notified of their rights under this plan; and a process to appeal the accommodations of the access plan if needs are not met.
- Subd. 3. Regular review. The board must review the plan every two years and update the plan as appropriate.
- Minnesota Learning for English Academic Proficiency (LEAPS) Act of 2014, Chapter 272, H.F No. 2397, Article 1. The law has three principal goals for all English Learner (EL) students: 1) academic English proficiency; 2) grade-level content knowledge; and 3) multilingual skills development.

Definitions

American Sign Language (ASL) – A visually perceived language based on a naturally evolved system of articulated hand gestures and their placement relative to the body, along with non-manual markers such as facial expressions, head movements, shoulder raises, mouth morphemes, and movements of the body.

Relay – Telephone accessibility services to people who are deaf, deafblind, hard of hearing, or speech disabled.

Screen Reader – Software programs that allow blind or visually impaired users to read the text that is displayed on the computer screen with a speech synthesizer or braille display.

Interpretation – The act of listening to a communication in one language (source language) and orally converting it to another language (target language). Interpreter must retain the same meaning as the original message without omitting information, summarizing or otherwise altering the message and without adding the interpreter's own thoughts or opinions.

Interpreter – A person who provides interpreting services.

Simultaneous Interpretation Equipment – Equipment that allow a group of people to listen through headsets to information interpreted into their primary language. This method is most appropriate for large group settings and meetings where multiple languages are being interpreted simultaneously.

Language Assistance Services – Oral, expressive, written, and technological supportive services that help students and families communicate effectively with school staff. These services ensure students and families can participate fully in school services, activities, and programs.

Limited English Proficient (LEP) – Individuals whose primary language is not English and who have limited ability to communicate effectively in English, including writing, reading, speaking, and listening comprehension. Federal law uses this term to refer to the intended beneficiaries of language access services.

Emergent Multilingual Speakers – Individuals whose primary language is not English and who have limited ability to communicate effectively in English but are in the process of developing their English language proficiency. Language access industry leaders and advocates prefer the use of this term when referring to the intended beneficiaries of language access services.

English Learner (EL) – A status assigned to students whose primary language is not English, who lacks the necessary skills to understand, speak, read, and write in English but are receiving English language development instructions in a public school or charter setting.

Home Language – The language that is most commonly used in the home by members of a family, or the language that parents use when speaking with their children.

Primary Language – An individual's native tongue or the language in which an individual most effectively communicates.

Sight Translation – The oral interpretation of a written document. This occurs when an interpreter reads a document and then provides a complete oral interpretation of the information that it contains.

Remote Interpreting – Interpreting that is provided via telephone or video call.

Translator – A person who provides translation services.

Translation – The restating of written text from one language (source language) into an equivalent written text in another language (target language).

Vital Document – Materials deemed vital to ensuring access to educational services, programs, and activities, or contain information required by law to translate or provide in audio format.

Code of Ethics and Standards of Practice

The Minnesota Department of Education (MDE) provides guidance on the Codes of Ethics and Standards of Practice for Educational Interpreters of Spoken Language that can be viewed on the English Learner Disability Resources webpage. This guide is only available in English because it was intended for language access practitioners.

Section 2: The Plan

Overview

Hastings Public Schools' language access plan provides a blueprint outlines how the district meets state and federal language access requirements including how the district will increase its capacity to address language service and resource needs. This plan is also a roadmap that will help staff navigate the process of setting deadlines, priorities, and identifying responsible personnel for policy and procedures development; hire, contract, assess, and ensure quality control of language assistance services; provide notice of services; provide training of staff; and conduct ongoing monitoring and evaluation.

Language Access Plan

Description of Services

Hastings Public Schools utilizes the following for language assistance services:

Language Line

- When to Use: Phone calls home
- Important Guidance: It is not recommended to use on-demand phone or video interpretation services for Individualized Education Program (IEP) or student behavior meetings. To ensure accuracy and clarity, in-person interpreters or scheduled video calls with interpreters from our approved interpretation providers should be used.

In-Person Interpreters (when available)

- Please contact the designated front office staff in your building to secure an in-person interpreter. Teachers and other district staff should not directly contact vendors.
- When to Use
    - Parent Teacher Conferences
    - District-Wide Initiatives or Meetings
    - MTSS/Child Study/IEP Meetings

- Important Guidance: Reliance on untrained students, siblings, friends, or staff to interpret is not acceptable. Students and untrained adults should not act as intermediaries in parent/guardian communication, as it may lead to misunderstandings.

Translated Messaging

- The district is selecting a new two-way translated messaging tool. Once adopted, it will send information to families by email and text in their preferred language and let staff send and receive text messages in that language.
- Until the new tool is in place, staff should use Language Line for calls home and contact their building's front office for help with written communication in a family's language.

TransACT

- TransACT provides written forms or notices required by ESSA
- All Minnesota districts and charter schools can utilize the TransACT website with free access. Individuals within the district can activate their free account at: https://minnesota-doe.parentnotices.com

Additional Resources

- The Hastings Public Schools website is also available in English and Spanish.
- Students and families may request assistance at any time through the main office, or through their child's teacher(s).

Special Education and IEP Meetings

For special education evaluations, IEP meetings, and any communication about a student's academic outcomes, progress, determinations, or placement in specialized programs and services, the district will use trained or certified interpreters from its approved providers. On-demand phone interpretation is not used for these meetings.

To support meaningful family participation in the IEP process, case managers will schedule an interpreter when the meeting is set, allow extra meeting time for interpretation, share key documents in the family's language before the meeting when possible, and check with the family at the end of the meeting that their questions were answered.

Families with Disabilities

The district provides communication support to students and adults who need additional assistance due to a disability. This includes American Sign Language (ASL) interpreters for meetings and school events, Relay services for phone calls, and documents in formats that work with screen readers. Families can request these supports through the main office in their child's building.

Vital Documents and Languages

The district translates vital documents, such as enrollment materials, special education notices and IEP documents, discipline notices, and required ESSA notices, into the most common home languages in the district. As of the 2026–27 school year, the most common home languages other than English are Spanish, Somali, Hmong, Amharic, Mandarin. Families who speak other languages can request sight translation of any document through the main office.

English Language Development (ELD) Professionals

Licensed ELD teachers provide multilingual learners additional instruction in English language development to ensure students can access grade-level content knowledge. Comprehensive support includes:

Specialized Instruction - Teach targeted lessons to strengthen multilingual learners' English skills in listening, speaking, reading, and writing.

Progress Monitoring - Monitor and report students' language development and academic growth, ensuring their progress receives support and recognition.

Family Support - Help multilingual families navigate the school system by offering resources and guidance to reinforce learning at home.

Professional Learning - Provide teachers and school staff with strategies and resources to understand and meet the needs of multilingual learners more effectively.

Implementation

The Director of Teaching and Learning, as well as the Director of Communications, will be responsible for overseeing, developing, and modifying the language access plan, and establishing and implementing operational procedures. Families and staff with questions about this plan can contact the Director of Teaching and Learning at 651-480-7011 or ahodges@isd200.org.

Identification and Assessment of Language Assistance Needs

The district will review the languages spoken by families each year to determine needs and make adjustments as to interpreter availability.

Upon registration, parents/guardians will identify their preferred language and method of communication.

Enrollment staff are trained in procedures for accessing qualified interpreters to help parents complete enrollment paperwork if needed.

The preferred language and method of communication of parents/guardians will be visible to all staff in Infinite Campus.

Teachers are encouraged to inquire about communication preferences in their own communication with families.

Notice of Services

Hastings Public Schools will notify families via the Family Handbook, as well as at back to school events, and registration, about the availability of interpretation services. The district will reach out to families prior to conferences to schedule with interpreters, and make available translation services for any parent advisory council meetings as requested.

It is a requirement of Minnesota Statutes, section 123B.32, Language Access Plan Required, that the district's plan be included in the Family Handbook.

Concerns and Appeals

Families who feel their language access needs have not been met, or who disagree with the language assistance provided, may appeal using the following steps:

1. Contact the building principal, who will respond within 5 school days.
2. If the concern is not resolved, contact the Director of Teaching and Learning at 651-480-7011. The Director will review the concern and respond in writing within 10 school days.
3. If the family is still not satisfied, they may submit a written appeal to the Superintendent, whose decision is final at the district level.

Families may raise a concern in their preferred language, and the district will provide an interpreter at no cost at every step. Families also have the right to file a complaint with the Minnesota Department of Education or the U.S. Department of Education Office for Civil Rights.

Training for Staff

Hastings Public Schools reviews the Language Access Plan with staff prior to each school year as part of Workshop Week. Staff hired after the school year begins review the plan as part of their onboarding.

Plan Maintenance

The Hastings Language Access Plan will be reviewed annually for languages offered in-person, use of services, and family familiarity with the availability. Modifications will be made as appropriate. As required by Minnesota Statutes, section 123B.32, subdivision 3, the School Board will also review the plan every two years and update it as appropriate. This plan was adopted by the School Board on November 18, 2026. The next scheduled board review is Fall 2028..

806 CRISIS MANAGEMENT

I. PURPOSE

The purpose of this Crisis Management Policy is to act as a guide for the school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district.

The school district will engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL STATEMENT OF POLICY

This policy has been created in consultation with local community response agencies and other appropriate individuals and groups likely to be involved in assisting with a school emergency. It is designed so that each building administrator can tailor an emergency management plan to meet that building's specific situation and needs.

III. GENERAL EMERGENCY PROCEDURES

The emergency procedures include general emergency plans for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. ~~In addition,, and an online cyber attack.~~ These districtwide procedures may be modified by a building principal when creating the building specific emergency management plans. The plans should designate the individual(s) who will determine when these actions will be taken and must include assigned duties for employees.

All general emergency procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

IV. CYBER ATTACK RESPONSE

In the event of a cyber attack, the Director of Technology will lead the response in accordance with documented department procedures, tailored to the specific incident and affected systems.

V. EMERGENCY MANAGEMENT ELEMENTS

A. In the event of an emergency after dialing 911, the principal or administration will immediately contact the superintendent or designee with the status of the emergency situation and begin implementation of the emergency plan as determined by the assessment

of the situation.

B. The superintendent or designee will implement a command team if the emergency necessitates such action. The team will take action as required.

C. The school's emergency procedures will be kept on file, and be readily available in the school buildings to address emergencies, not limited to the following:

1. Fire
2. Hazardous Materials
3. Severe Weather: Tornado/Severe Thunderstorm/Flooding
4. Medical Emergency
5. Fight/Disturbance
6. Assault
7. Intruder
8. Weapons
9. Shooting
10. Hostage
11. Bomb Threat
12. Chemical or Biological Threat
13. Checklist for Telephone Threats
14. Demonstration
15. Suicide/Death
16. Media Procedures
17. Highly Contagious Serious Illness or Pandemic Flu
18. Prairie Island Nuclear Response Plan
19. Other (as determined to be necessary by the building administration)

D. In addition, the school's emergency procedures will address the following plans and documents:

1. Lockdown Procedures

2. Shelter-In-Place Procedures
3. Evacuation/Relocation/Reunification
4. Crisis Communication Plan
5. Post-Crisis Procedures
6. Staff Training
7. Facility Diagrams
8. Offsite Locations
9. Emergency Contacts

VI. TRAINING AND PREPARATION FOR EMERGENCIES

A. The district administration will ensure that proper training and response preparation for emergencies occurs on an ongoing basis. The building principal is responsible for training school employees and students on emergency response procedures at each site.

B. Required school safety drills will be coordinated at each site by the building principal, in cooperation with local emergency management agencies. (Required school safety drills include five lock-down drills, five fire drills, and one tornado drill.)

C. Each school site will have employees certified in cardiopulmonary resuscitation (CPR) who will serve as the ~~emergency care team~~Cardiac Emergency Response Team (CERT) that will respond to a medical emergency. The team training and medical emergency procedures will be coordinated by the health services coordinator.

VII. ACTIVE SHOOTER DRILL

A. Definitions

1. "Active shooter drill" or “Lockdown drill” means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.

2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life

shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.

3. "Evidence-based" means a program or practice that demonstrates any of the following:

   a) A statistically significant effect on relevant outcomes based on any of the following:

      (i) Strong evidence from one or more well-designed and well-implemented experimental studies;

      (ii) Moderate evidence from one or more well-designed and well-implemented quasi-experimental studies; or

      (iii) Promising evidence from one or more well-designed and well-implemented correlational studies with statistical controls for selection bias; or

   b) A rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.

1. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.

2. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

1. Accessible;

2. Developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;

3. Culturally aware;

4. Trauma-informed; and

5. Inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.

2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.

3. The Commissioner of the Minnesota Department of Education must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.

2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:

   a) How to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;

   b) The importance of taking threats seriously and seeking help; and

   c) The steps to report dangerous, violent, threatening, harmful, or potentially harmful activity, including providing information about the Department of Public Safety's statewide anonymous threat reporting system and any local threat reporting systems.

3. A school district must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:

   a) Student opportunities for leadership related to prevention and safety;

   b) Encouragement and support to students in establishing clubs and programs focused on safety; and

   c) Providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled summer ~~school board~~ work session~~meeting~~, a school board of a district that has conducted an active shooter drill must consider the following:

1. The effect of active shooter drills on the safety of students and staff; and

2. The effect of active shooter drills on the mental health and wellness of students and staff.

VII. SPECIAL NEEDS PROCEDURES FOR STAFF AND CHILDREN

The school's crisis management team will meet in the fall of each year to ensure that there are specific procedures for the safe sheltering/evacuation of each student and staff member with special needs as well as transporting necessary medications and medical equipment used by

students and staff during the school day. In addition, all staff at each site will be trained on specific procedures for evacuating students and staff with special needs.

VIII. ANNUAL REVIEW

The district's Cardiac Emergency Response Plan (CERP) is adopted as an addendum to, and incorporated into, this policy. The School Board shall annually review and evaluate the effectiveness of the CERP.

Legal References: *Minn. Stat. Ch. 12 (Emergency Management)*
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.038 (Students Safe at School)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses)
Minn. Rules Part 7511 (Fire Code)
20 U.S.C. § 1681 et seq. (Title IX)
20 U.S.C. § 6301 et seq. (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 et seq. (Disaster Relief and Emergency Assistance)

Cross References: *ISD 200 Policy 413 (Harassment and Violence)*
ISD 200 Policy 501 (School Weapons Policy)
ISD 200 Policy 506 (Student Discipline)
ISD 200 Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
ISD 200 Policy 903 (Visitors to School District Buildings and Sites)
806.1PR Cardiac Emergency Response Plan (CERP)
~~*Comprehensive School Safety Guide*~~¶
~~*Minnesota School Safety Center - Resources (mn.gov)*~~

Resources: *MDE:*
Model Cardiac Emergency Response Plan
MN Department of Public Safety:
School Safety Resources
MN Department of Homeland Security Emergency Management:
Minnesota School Safety Center - Resources (mn.gov)
I Love U Guys Foundation, Standard Response Protocol:
https://iloveuguys.org/The-Standard-Response-Protocol.html
Safe and Sound Schools:
https://safeandsoundschools.org/

Policy Reviewed: *09.23.2026* ~~*02.21.2025*~~
Policy Adopted: *07.23.2025*
Policy Revised: *11.05.2026*

Approval of District 200 Donations
October 2026

Date	Donor	Building	Description	Amount
10/1/26	McAuliffe Parents	McAuliffe	Classroom Party Money	$3,020.00
10/2/26	Joseph Brochman	Kennedy	Kennedy Donation - Supplies	$1,000.00
10/2/26	Kennedy Parents	Kennedy	Classroom Party Money	$70.00
10/5/26	Millner Family Chiropractic	High School	Fellowship of Christian Athletes Fields of Faith	$539.00
10/5/26	Hastings Automotive, Inc.	High School	Fellowship of Christian Athletes Fields of Faith	$539.00
10/5/26	Minnesota Winds	High School	Donation for Band Bus for Field Trip	$250.00
10/5/26	Pinecrest Parents	Pinecrest	Classroom Party Money	$90.00
10/5/26	Pinecrest Parents	Pinecrest	Classroom Party Money	$150.00
10/5/26	River City Music & Arts Edu.	McAuliffe	Hootenanny Donation to McAuliffe Art Program	$500.00
10/5/26	River City Music & Arts Edu.	McAuliffe	Hootenanny Donation to McAuliffe Music Program	$1,500.00
10/8/26	River City Music & Arts Edu.	Pinecrest	Hootenanny Donation to Pinecrest Art Program	$500.00
10/12/26	Pinecrest PTA	Pinecrest	Field Trip Donation from Read a Thon Proceeds	$6,120.00
10/13/26	River City Music & Arts Edu.	Kennedy	Hootenanny Donation to Kennedy Music Program	$1,500.00
10/21/26	Christopher & Jennifer Patton	High School	Geno Halberg Memorial Scholarship	$750.00
10/21/26	High School Staff	High School	High School Faculty Scholarship	$74.00
10/22/26	Hastings Volleyball Boosters	High School	9B Volleyball Coach	$3,533.46
10/23/26	American Red Cross	High School	Red Cross Club Scholarship	$1,000.00
10/28/26	Hastings Boys Soccer Boosters	High School	Varsity Assistant Soccer Coach	$3,000.00
			Total Monthly Donations	**$24,135.46**

In-Kind Donations - Values are approximate per information available

10/5/26	Bill Zyweic, Zyweic's Landscape	High School	35 Mini Pumpkins for Unified Raider Buddies Club	$70.00
10/14/26	Amiot Scholastic Recognition	High School	School Banners	$300.00
10/26/26	Premier Banks	All Elem Schools	School Supplies for students	$300.00

Donation Acceptance Resolution

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

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

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

WHEREAS, the referenced donations in the District 200 Donations Report from October 2026.

_____ duly seconded the motion for the adoption of the foregoing resolution.

Voting in favor of the resolution:

Voting against:

Absent:

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

By: _____ By: _____

Carrie Tate, Board Chair Melissa Millner, Board Clerk

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

BRIDGE TO SUCCESS

Dr. Kristine Wehrkamp Herman
SUPERINTENDENT

2026 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.

Color Key	Regular Board Work Session	Regular Board Meeting (Including Closed & Special)	Policy Committee	Facilities, Finance & Joint Powers Committee	Community Collaboration Committee	Student School Board Committee (SSBC)	Ad Hoc Committee

Future Meeting Dates				
Date	**Time**	**Description**	**Board or Committee**	**Location**
11.18.2026	6:00 pm	Regular Board Meeting	School Board	Hastings Middle School Media Center
11.24.2026	12:00 pm	Finance Committee Meeting	Finance Committee	District Office Conference Room A
12.02.2026	6:00 pm	Work Session	School Board	Hastings Middle School Media Center
12.03.2026	12:00 pm	Policy Meeting	Policy Committee	District Office Conference Room A
12.16.2026	6:00 pm	Regular Board Meeting	School Board	Hastings Middle School Media Center
12.16.2026	7:00pm (after reg bd mtg)	Closed Meeting Superintendent Mid-Year Evaluation	School Board	District Office Conference Room A
01.04.2027	6:00 pm	Organizational Meeting + Work Session	School Board	Hastings Middle School Media Center

Community Collaboration Committee (3)

Purpose Statement: *The Community Collaboration Committee is a link between the Hastings School District and the ISD 200 community. The committee focuses on identifying avenues to continuously improve the district's communication process for increased transparency and to better articulate the district's goals with its stakeholders. The committee seeks opportunities for shared learning, knowledge, awareness, experience, and growth to create a stronger, more united community.*

Committee Members: Elaine Mikel-Mulder (Chair) :: Matt Bruns :: Philip Biermaier :: Dr. Kristine Wehrkamp Herman

Joint Powers Committee (3)

Working collaboratively with City of Hastings elected officials and staff collaborate on opportunities with the City under Joint Powers Programs. The Committee works to maximize shared resources through partnerships with the City to achieve meaningful outcomes for students and the community.

Committee Members: Melissa Millner (Chair) :: Carrie Tate :: Philip Biermaier :: Dr. Kristine Wehrkamp Herman

Facilities & Finance Committee (3)

The mission of the ISD 200 Finance and Facilities Committee is to provide strategic guidance on budgetary, financial, and substantial facilities investment activities. These efforts prioritize sustainability, transparency, and equity, serving the School Board and the broader community. The committee is committed to fostering financial sustainability, ensuring transparency in decision-making, and supporting equity in resource allocation. It aims to enhance public confidence by effectively managing, maintaining, and improving district facilities, while educating stakeholders about facility usage, condition, and future outlook.

Committee Members: Mark Zuzek (Chair) :: Melissa Millner :: Carrie Tate :: Jen Seubert :: Dr. Kristine Wehrkamp Herman

Policy Committee (3)

Purpose Statement: *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.*

Committee Members: Jessica Dressely (Chair) :: Mark Zuzek :: Carrie Tate :: Dr. Kristine Wehrkamp Herman :: Guests as determined by policy review

Student School Board Committee (3)

Purpose Statement: *The school board believes that the views, insights, and suggestions of student representatives on the school board can be an advantage to the school board in its decision-making role.The Student School Board Committee will focus on identifying, interviewing, and recommending student representatives to serve on the school board.*

Committee Members: Matt Bruns (Chair) :: Jessica Dressely :: Melissa Millner :: Dr. Kristine Wehrkamp Herman

School Perceptions Ad Hoc Committee (3)

Committee Members: Mark Zuzek (Chair) :: Carrie Tate :: Philip Biermaier

917 REP (1) - 3 Year Term 2024-2027 Commitment: Typically 1 meeting per month
Mark Zuzek
Relicensure Committee Liaison (School Year Term)
Philip Biermaier Backup - Mark Zuzek
MSHSL REP (1)
Elaine Mikel-Mulder
AMSD Liaison (1)
Mark Zuzek Backup - Jessica Dressely
BRIGHTWORKS (1) If appointment is open
Matt Bruns
Native American Parent Advisory Committee Liaison
Matt Bruns Backup - Philip Biermaier
Meet and Confer Liaison
Mark Zuzek Backup - Carrie Tate
Wellness Committee Liaison
Melissa Millner Backup - Jessica Dressely