Hastings Area Public Schools - ISD 200
School Board Meeting Agenda

Tuesday, November 22, 2022
Regular Meeting
Middle School Media Center

I. **Call Meeting to Order**
   a. Attendance
II. **Pledge of Allegiance**
III. **Motion to approve the agenda/table file**
   a. Approval of the minutes from the October 26th, 2022 Regular Board Meeting, and the November 9th, 2022 Special Board Meeting
IV. **Recognition of visitors**
V. **Announcements and Recognitions**
VI. **Listening Session Summary**
VII. **Reports and Discussions**
   a. Superintendent
   b. 2021-2022 Audit Report
   c. Building Construction Fund Project Update
   d. Fundraising Report
   e. ISD 917 Update
   f. Finance Committee Report
   g. Policy Committee Report
   h. Policies
      i. First Reading
         1. 417 Chemical Use and Abuse
         2. 623 Mandatory Summer School Learning
         3. 722 Public Data Requests
      ii. Second Reading (MSBA Substantive changes)
         1. 209 Code of Ethics
         2. 210 Conflict of Interest
         3. 416 Drug and alcohol Testing
         4. 418 Drug-Free Workplace/School
         5. 515 Protection of Pupil Records
         6. 709 Student Transportation Safety
         7. 721 Uniform Grant
      iii. Third Reading
VIII. **Action Items**
   a. Consent Agenda
      i. Change Orders
         1. Change Order No. 1 - Mohs Contracting, Inc.
         2. Change Order No. 2 - Pine Bend Paving
         3. Change Order No. 5 - Jt Egner Construction
      ii. Bills Payable
      iii. Personnel Report
      iv. Quote Recommendations
         1. Middle School Partial Roof Replacement
         2. Middle School Partial Roof Replacement

         3. Kennedy Gym Drinking Fountain Recommendation Letter

4. District-Wide Security Improvements
5. Door Hardware Replacement Project

v. Show Choir Trip Approval

b. Items for Individual Action

i. 2021 - 2022 Audit Report
ii. Combined Polling Places Resolution
iii. Supervisor Contract
iv. Unaffiliated Staff Contract
v. Tech Support Contract
vi. Administrator Contact
vii. HESA Contract
viii. Superintendent Contract
ix. Board Evaluation Report
x. 429 Conflict of Interest
xi. 903 Visitors to School District Buildings and Sites
xii. Requests for Future Topics

IX. **Future Meetings**

X. **Adjournment**

Board of Education
Independent School District 200
Hastings, Minnesota

A Regular Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota was held on Wednesday, October 26, 2022, at the Hastings Middle School Media Center.

The meeting was called to order by School Board Chairperson Brian Davis at 6:00 PM.

Those in attendance were: Lisa Hedin, Carrie Tate, Becky Beissel, Jessica Dressely, Stephanie Malm, and Brian Davis. Superintendent McDowell was also present at the meeting.

After the Pledge of Allegiance, a motion to approve the agenda was made by Jessica Dressely and seconded by Stephanie Malm.

A motion to amend the agenda to remove the MOU for Teachers and the Bills Payable from the consent agenda to individual action items was made by Carrie Tate and seconded by Jessica Dressely. The vote was: 3 ayes, and 3 nays with Brian Davis, Lisa Hedin, and Stephanie Malm voting against. Motion failed.

A motion to amend the agenda to add an item for the Board to discuss unarchiving the meeting from October 2nd and 3rd, 2020, in response to a data request from a community member was made by Carrie Tate and seconded by Jessica Dressely. The vote was: 2 ayes, and 4 nays with Becky Beissel, Lisa Hedin, Stephanie Malm, and Brian Davis voting against. The motion failed.

A motion to discuss the board releasing the correspondence between district employees and the law firm regarding the creation of policy 215 and disciplining of board members was made by Carrie Tate and seconded by Jessica Dressely. The vote was: 3 ayes and 2 nays with Lisa Hedin and Stephanie Malm voting against. Becky Beissel abstained from the vote. With 3 ayes and an abstention, the motion carried and will be discussed at a future special meeting which was scheduled for November 9, 2022, at 5:30 PM.

A motion to amend the agenda by adding a topic to discuss changing the district's current law firm from Rupp, Anderson, Squires, Waldspurger, and Mace to the law firm Kennedy and Graven was made by Carrie Tate and seconded by Jessica Dressely. After discussion, the motion was withdrawn by Carrie Tate.

With no further discussion, a motion to approve the agenda as written was made by Jessica Dressely and seconded by Stephanie Malm. The vote was: 4 ayes and 2 nays with Jessica Dressely and Carrie Tate voting against. The motion carried.

A motion to approve the minutes from the September 28, 2022, Regular Board Meeting and the October 12th, Special Board Meeting was made by Jessica Dressely and seconded by Lisa Hedin. The vote was: 6 ayes, 0 nays, motion carried unanimously.

Chairperson Davis took a moment to recognize those attending the meeting in person as well as virtually. Superintendent McDowell then took a moment to recognize the Hastings High School Marching Band and their recent win at the State Championships.

The Superintendent then presented the board with Rachel Larson, the Director of Teaching and Learning, who presented the Board with the MTSS report.

The time was turned over to Jennifer Seubert, the Director of Finance and Operations, who presented the board with the demographic student count report as well as the building construction fund project update.

Stephanie Malm then took some time to present the board with an update from the Policy Committee Meeting.

With no further reports, the Board moved on to the first item of business. A motion to approve the consent agenda was made by Stephanie Malm and seconded by Lisa Hedin. The vote was: 4 ayes, 2 nays with Jessica Dressely and Carrie Tate voting against. The motion carried.

The following Donation Acceptance Resolution was introduced by Becky Beissel:

I, Becky Beissel, introduce the following resolution and move for its adoption:

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

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

WHEREAS, the referenced donations in the District 200 Donations Report from July 2022 to September 2022 have been generously donated.

Lisa Hedin duly seconded the motion for the adoption of the foregoing resolution.

Voting in favor of the resolution:
Becky Beissel, Jessica Dressely, Lisa Hedin, Carrie Tate, Stephanie Malm, and Brian Davis.

Voting against:
None

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

A motion to approve the custodian group contract as written was made by Lisa Hedin and seconded by Stephanie Malm. The vote was: 6 ayes, 0 nays, motion carried unanimously.

A motion was made by Carrie Tate to have a future board discussion to replace the current law firm with the law firm Kennedy and Graven. The motion was seconded by Jessica Dressely. The vote was: 3 ayes, and 3 nays with Stephanie Malm, Lisa Hedin, and Brian Davis voting against. Motion failed.

With no further business to discuss, a motion to adjourn the meeting was made by Becky Beissel and seconded by Jessica Dressely. The vote was: 6 ayes, 0 nays, motion carried unanimously. The meeting was adjourned at 7:20 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

A Special Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota was held on Wednesday, November 9, 2022, at the Hastings Middle School Media Center.

The meeting was called to order by School Board Chairperson Brian Davis at 5:38 PM.

Those in attendance were: Lisa Hedin, Carrie Tate, Becky Beissel, Stephanie Malm, and Brian Davis. Jessica Dressely was absent. Superintendent McDowell was also present at the meeting.

After the Pledge of Allegiance, a motion to approve the agenda was made by Lisa Hedin and seconded by Carrie Tate. The vote was: 5 ayes, 0 nays, motion carried unanimously. Jessica Dressely was marked as present at 5:40 PM.

The item was for the Board to have a discussion about making the correspondence between the district and the legal firm Rupp, Anderson, Squires, Waldspurger, and Mace from November 2021 to the present made available to Board Members. The meeting was recessed for a short period in order for Chairperson Davis to contact legal at 5:55. The meeting was called back to order at 6:08 PM.

After the discussion, a motion to have the legal correspondence pulled between Rupp, Anderson, Squires, Waldspurger, and Mace and the district from November 2021 to the present made available at the School District Office with the understanding that no information will be shared was made by Carrie Tate and seconded by Jessica Dressely. The vote was: 6 ayes, 0 nays, motion carried unanimously.

A motion to approve the MOU for Teachers Subbing for Colleagues was made by Becky Beissel and seconded by Stephanie Malm. The vote was: 5 ayes, 0 nays, Brian Davis abstained, motion carried.

With no further business to discuss, a motion to adjourn the meeting was made by Stephanie Malm and seconded by Jessica Dressely. The vote was 6 ayes, 0 nays, motion carried unanimously. The meeting was adjourned at 6:16 PM.

School Board Governance Work Plan
August 2022

Key Roles	2022/23 SY	2023/24 SY	2024/25 SY
District Policy	• 1/3 District Policy Review • Graduation Requirement Policy	• 1/3 District Policy Review + Annual Policy Review	• 1/3 District Policy Review + Annual Policy Review
Operations Oversight and Long- Range Planning	• Budget Approval • District Long Range Model / Goals • Operational Plan Monitoring Reports • District Sizing to Enrollment and Trends • ALC • Secondary (Gr 5-12) Programmatic Review • Bond Expenditures Completed	• Budget Approval • District Long Range Model / Goals • Operational Plan Monitoring Reports • District Sizing to Enrollment and Trends • Supporting culture/climate for learning success (mental health and behavior)	• Budget Approval • District Long Range Model / Goals • Operational Plan Monitoring Reports • District Sizing to Enrollment and Trends • Supporting culture/climate for learning success (mental health and behavior)
Board Operations and Development	• School Board Annual Evaluation (Design)/Include committees • Board 3 Year Governance Work Plan • Board Candidate Recruitment • Board Member Deep Learning • One board Seat • Board Election Schedule • Staff engagement design	• School Board Annual Evaluation • Board 3 Year Governance Work Plan • 4 Board Seats • New Board Member Training • Board Member Deep Learning • Staff engagement	• School Board Annual Evaluation • Board 3 Year Governance Work Plan • Board Candidate Recruitment • Board Member Deep Learning • Staff engagement
Superintendent Relations and Development	• Superintendent Evaluation • District Quarterly Benchmark Reports • Superintendent Agreement	• Superintendent Evaluation • District Quarterly Benchmark Reports	• Superintendent Evaluation • District Quarterly Benchmark Reports
Public Engagement	• Legislative Engagement Process • Community Communications • Addressing enrollment choice, decline, and engagement • Levy Renewal/all options • Schedule/Transportation/ Budget Options • Student Board representatives • Staff engagement design	• Legislative Engagement Process • Community Communications • Addressing enrollment choice, decline, and engagement • Staff engagement	• Legislative Action Committee • Community Communications • Addressing enrollment choice, decline, and engagement • Staff engagement

2021-2022 VISION CARD DATA

	District-wide Goal	By the end of the 2021-2022 school year, 75 percent of students will perceive high levels of student engagement as measured by an annual student engagement survey.	HS 64%, MS 70% ELEM 62%	
	What We Are Tracking	**How We Are Measuring**	**Baseline (2021-22)**	**Trend Line**
Success With Students	**Percent Of K-12 Students "On-Track To Graduation"**	MCA Reading Grades 3-10	52%	
		NWEA Math Grades 5-8	48%	
		PSAT Grade 11	N/A 2022	
		ACT Grades 11 and 12	22.4	
		Graduation Rate (year lag time)	95.60%	
		Passing Rates Grades 5 - 9 (students passing ALL classes)	76%	
	Achievement Gap	MCA Math, Reading, Science (Median of all groups)	Math -24.6 Rdg - 20.2 Sci - 20.5	
		Secondary Credit Recovery (Credits earned)	649	
		Student Enrollment: College In the Schools, Career & Tech, Advanced Placement	CIS - 473 CTE - 2164 AP - 572	
	Student Attendance	Chronic Absences	9%	
	Read Well By 3rd Grade	Benchmark Assessment System (Grades K-4 Spring)	70%	
	Student Engagement Walkthrough Data	Teacher asks questions to probe and deepen student understanding or uncover misconceptions	71%	
		Teacher provides opportunities and strategies for students to take ownership of their learning	78%	
		Teacher has knowledge of how students' strengths (academic background, life experiences and culture/language) could be used as an asset for student learning	37%	
		Teacher uses engagement strategies and structures that facilitate participation and meaning making by students. Some students have the opportunity to engage in discipline-specific meaning making	81%	
		Student talk is directed to the teacher. Talk reflects discipline-specific knowledge. Students provide evidence of their thinking	81%	
	Annual Raider Student Engagement Survey	I am listened to by adults and my peers at school (HMS & HHS)/Adults in my school care for me and I trust them (Elementary 2nd-4th)	66%/98%	
		I am valued, respected, and accepted for who I am (HMS & HHS)/My classmates respect me (Elementary 2nd-4th)	72%/96%	
		I feel safe physically and emotionally at school (HHS & HMS)/I feel safe at school (Elementary 2nd-4th)	65%/98%	
	MN Student Survey 2022	At school teachers care about students (5,8,9,11)	89%	
		Adults in my school listen to the students (5,8,9,11)	74%	
		I feel safe at school (5,8,9,11)	87%	
	Mental Health	ELEM students accessing recurrent support services	97	
		MS students accessing recurrent support services	100	
		MS students participating in support groups	174	
		HS students accessing recurrent support services	72	
		HS students identified and met with due to Depression Screener	73	
		HS Peer Helper contacts	2465	
	Student Participation In Activities/Athletics	Number of Students Participating in Secondary Athletics ('22)	1710	
Success with Staff	**Staff Satisfaction**	My voice and input matters and is valued (Staff Survey)	49%	
		I feel that I am supported to do well and recognized for my contributions and gifts I bring (Staff Survey)	59%	
	Highly Trained Staff	Percentage of Highly Trained Staff	81%	
Success With Families	**Annual Raider Family Engagement Survey**	I feel listened to, respected and safe when I interact with the school as a partner in my student's learning.	72%	
		I am invited to participate in my student's school and feel welcomed.	61%	
		As a parent I feel I am valued, respected, and accepted.	70%	
	Family Engagement / Untapped Families	Yearly Points of Contact/Engagement in School Activities	5 events	

State of the District - Strategic Planning Update

November 22, 2022

Hastings Public Schools

Our Mission

We Care, We Empower, We Achieve

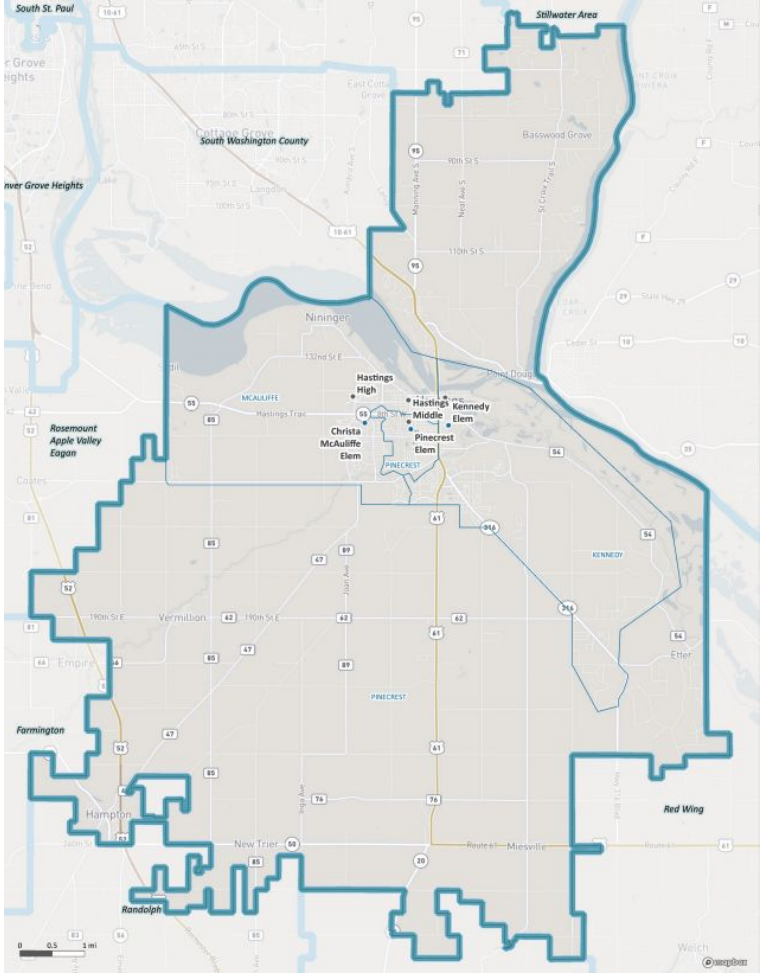
Students are the heart of all we do

Core Values

Student-Centered
Compassion and Respect
Agility
Innovation
Voice and Choice
Partnership
Empathy

Strategic Anchors

Engaged Learners
Effective Operations
Communication and Collaboration



ISD 200 -Raider Nation

- Over 170 Square Miles
- 5 Communities
- 7 Townships

Hampton

Hastings

Miesville

New Trier

Vermillion

Denmark

Douglas

Hampton

Marshan

Nininger

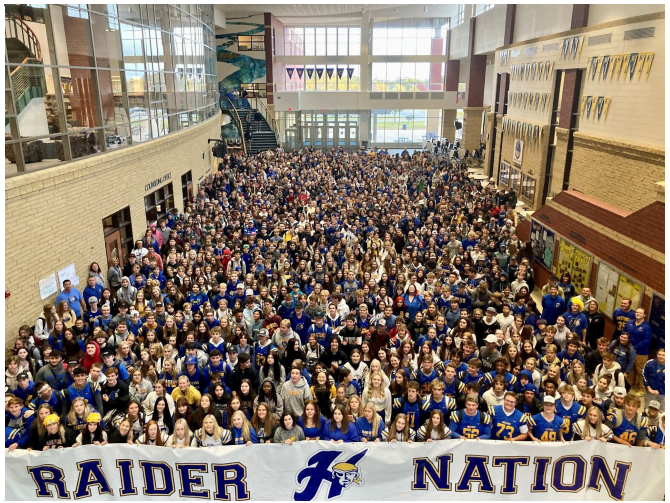
Ravenna

Vermillion

2022 - Who are we?

4,138 students

569 staff



24 languages

Top 5 non-English languages:

- Spanish
- Somali
- Amharic
- Chinese Mandarin
- Russian

6 sites

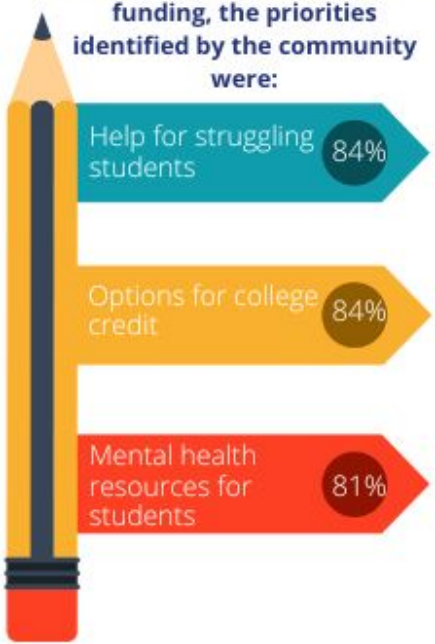
- Tilden
- McAuliffe
- Kennedy
- Pinecrest
- Hastings Middle School
- Hastings High School
- Hastings Alternative High School

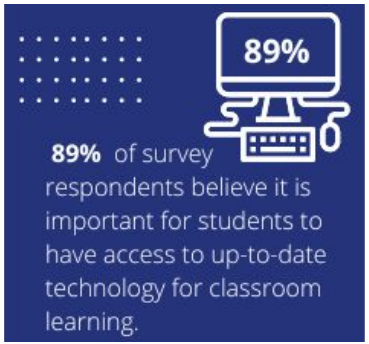
Our Students - Then and Now

	2013-2014	2022-2023
Enrollment	4554	4138
Diversity	9.8%	17.9%
Free/Reduced Lunch	24.4%	27.5%
Special Education	11.9%	16.5%
English Learners	1.2%	1.7%
Market Capture	82%	81%
Open Enrolled into ISD 200	85	99

Stakeholder Survey - 2022

If the District had additional funding, the priorities identified by the community were:

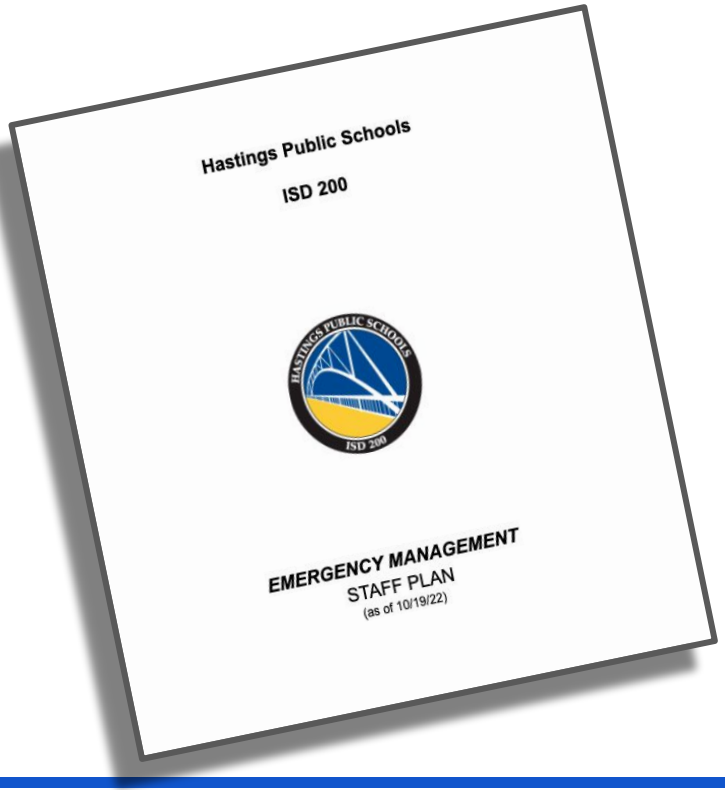




District Grade

65% of our community gave us a grade of either an A or B. This is a very good grade by comparison to the average of 44% from the national benchmark given by the PDK Poll of the Public's Attitudes Toward the Public Schools.

School Safety



- Updated Emergency Plan
- Coordination with local Emergency Management
- Drills - 5 Lockdown & 5 fire, 1 tornado
- School Resource Officer
- ESSER Positions for support
- Prevention
  - Focus on Mental Health, Student Engagement and Relationships
  - Training for staff
  - Positive School Climate
  - Connecting with related services and the community
  - Facility projects

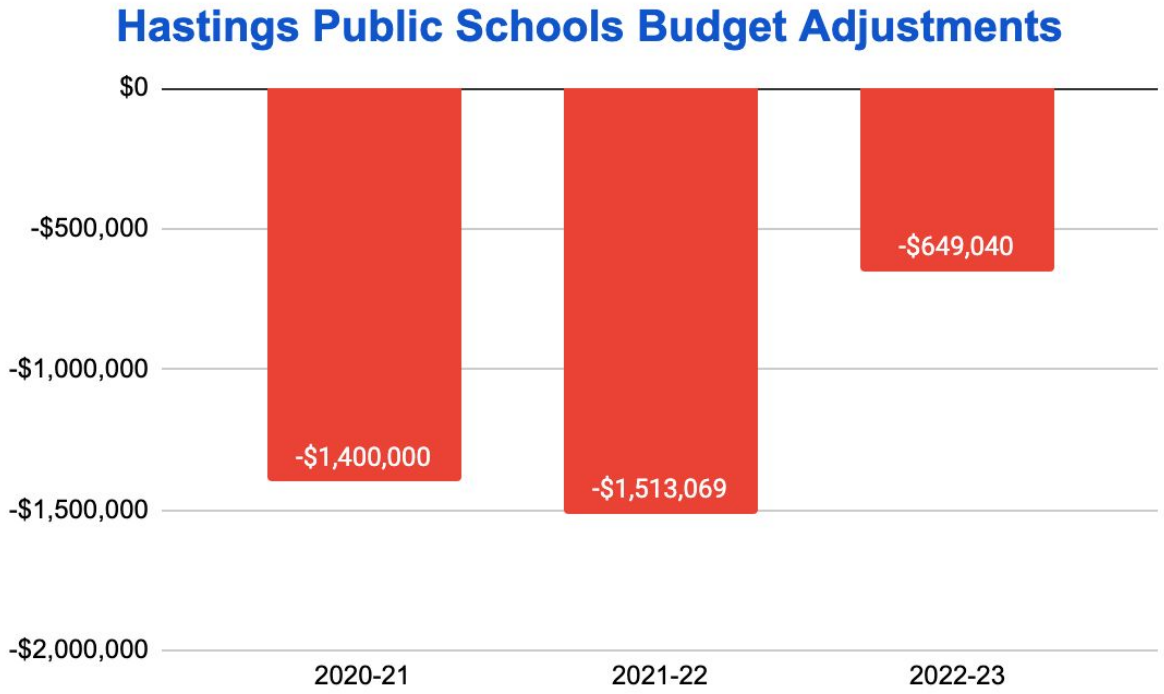
Federal COVID Relief Funding (ESSER)

The funds* received helped to safely reopen schools and add additional classroom and mental health resources.

For this school year, some examples include:

- Student Success Coaches
- Floating Substitutes
- High School Social Worker
- Elementary Therapeutic Assistance Program
- Two Multi-Tiered Systems of Supports positions district-wide
- Chemical Health Counselor
- Campus Monitors
- Middle School Communities in the Schools position
- Middle School Math Intervention teacher

**These are one-time funds with specific rules and timelines; they expire 2024*

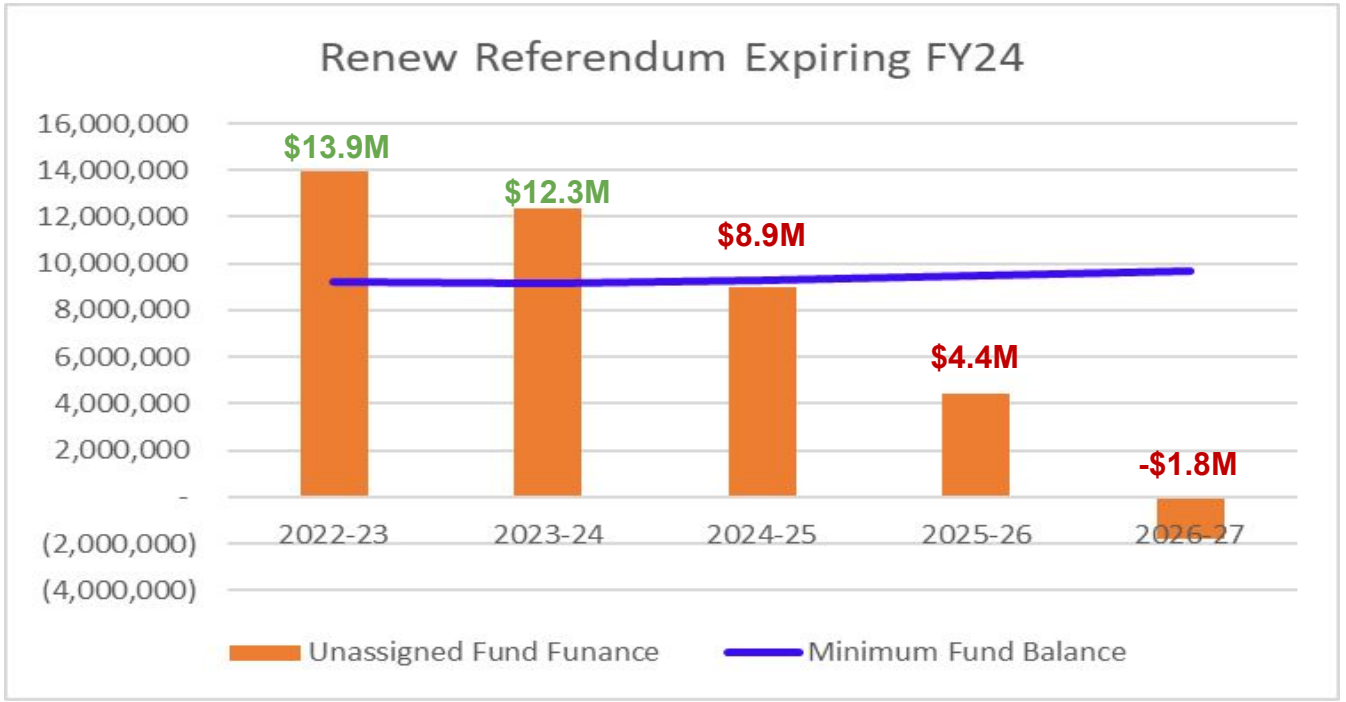


The District has sustained a strong financial position through *right-sizing* and *adjustments* of $3.5 million from its operating budget over the past three years.

Summary of Scenarios

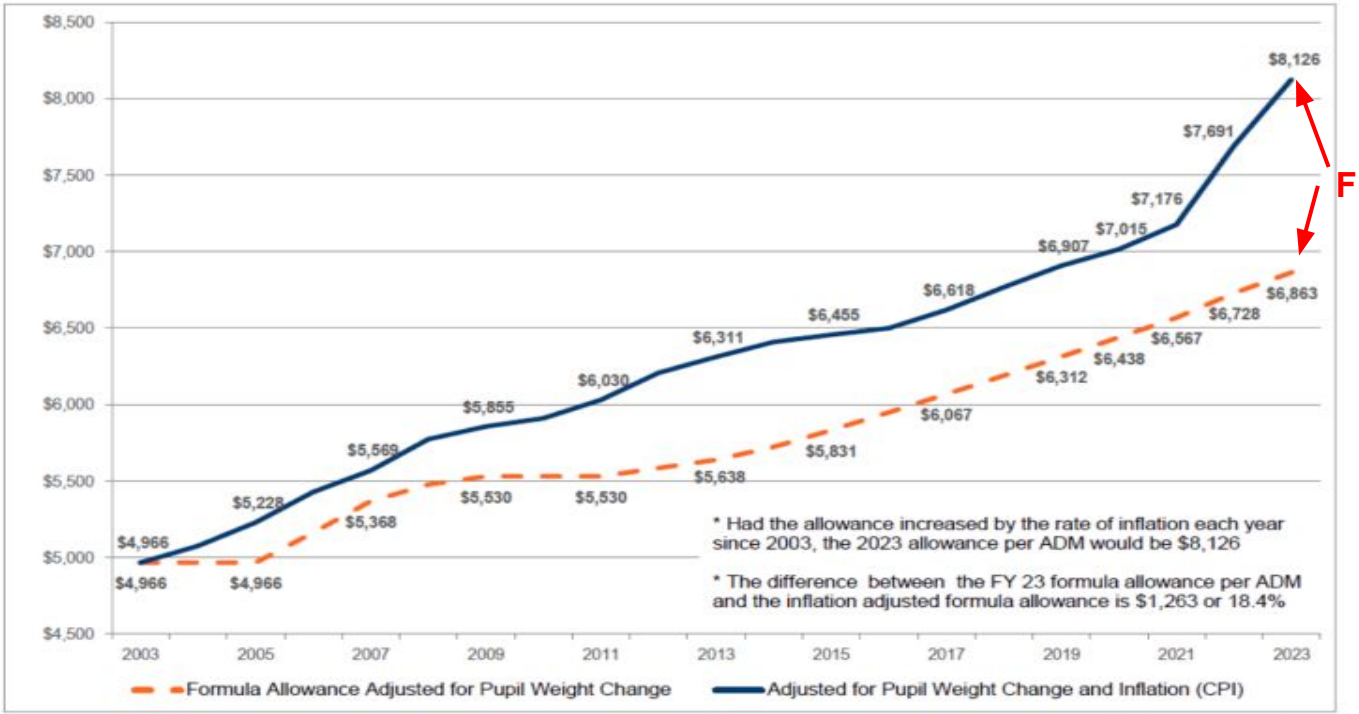
	Actual 2020-21	Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Scenario #1 - no renewal of referendum expiring FY24							
Revenue Over (Under) Expenditures	917,002	(1,072,522)	(1,209,799)	(1,493,653)	(5,795,642)	(7,004,423)	(8,738,843)
Unassigned Fund Balance	14,712,397	14,956,477	13,951,595	12,355,090	6,559,448	(444,975)	(9,183,818)
Minimum Unassigned Fund Balance	8,756,192	9,189,181	9,240,106	9,139,867	9,280,191	9,468,489	9,681,941
Fund Balance Over (Under) Target	5,956,205	5,767,296	4,711,489	3,215,223	(2,720,743)	(9,913,464)	(18,865,759)
Scenario #2 - renew referendum expiring FY24							
Revenue Over (Under) Expenditures	917,002	(1,072,522)	(1,209,799)	(1,493,653)	(3,376,606)	(4,542,925)	(6,250,983)
Unassigned Fund Balance	14,712,397	14,956,477	13,951,595	12,355,090	8,978,484	4,435,559	(1,815,424)
Minimum Unassigned Fund Balance	8,756,192	9,189,181	9,240,106	9,139,867	9,280,191	9,468,489	9,681,941
Fund Balance Over (Under) Target	5,956,205	5,767,296	4,711,489	3,215,223	(301,708)	(5,032,930)	(11,497,365)
Scenario #3 - $150 increase in referendum expiring FY24							
Revenue Over (Under) Expenditures	917,002	(1,072,522)	(1,209,799)	(1,493,653)	(1,241,287)	(2,404,322)	(4,122,279)
Unassigned Fund Balance	14,712,397	14,956,477	13,951,595	12,355,090	11,113,803	8,709,482	4,587,203
Minimum Unassigned Fund Balance	8,756,192	9,189,181	9,240,106	9,139,867	9,280,191	9,468,489	9,681,941
Fund Balance Over (Under) Target	5,956,205	5,767,296	4,711,489	3,215,223	1,833,612	(759,007)	(5,094,738)
Scenario #4 - $150 increase in referendum expiring FY24 and OPEB levy starting Pay 23 levy for FY24							
Revenue Over (Under) Expenditures	917,002	(1,072,522)	(1,209,799)	(1,071,403)	(819,037)	(1,982,072)	(3,700,029)
Unassigned Fund Balance	14,712,397	14,956,477	13,951,595	12,777,340	11,958,303	9,976,232	6,276,203
Minimum Unassigned Fund Balance	8,756,192	9,189,181	9,240,106	9,139,867	9,280,191	9,468,489	9,681,941
Fund Balance Over (Under) Target	5,956,205	5,767,296	4,711,489	3,637,473	2,678,112	507,743	(3,405,738)
Scenario #5 - $150 increase in referendum expiring FY24 and capital projects/technology levy of $1 million starting Pay 24 levy for FY25							
Revenue Over (Under) Expenditures	917,002	(1,072,522)	(1,209,799)	(1,493,653)	(241,287)	(1,404,322)	(3,122,279)
Unassigned Fund Balance	14,712,397	14,956,477	13,951,595	12,355,090	12,113,803	10,709,482	7,587,203
Minimum Unassigned Fund Balance	8,756,192	9,189,181	9,240,106	9,139,867	9,280,191	9,468,489	9,681,941
Fund Balance Over (Under) Target	5,956,205	5,767,296	4,711,489	3,215,223	2,833,612	1,240,993	(2,094,738)
Scenario #6 - $150 increase in referendum expiring FY24 and student enrollment loss at 50% of projected starting FY24							
Revenue Over (Under) Expenditures	917,002	(1,072,522)	(1,209,799)	(1,365,152)	(898,536)	(2,141,001)	(3,797,097)
Unassigned Fund Balance	14,712,397	14,956,477	13,951,595	12,483,591	11,585,055	9,444,053	5,646,956
Minimum Unassigned Fund Balance	8,756,192	9,189,181	9,240,106	9,152,201	9,304,145	9,502,613	9,729,960
Fund Balance Over (Under) Target	5,956,205	5,767,296	4,711,489	3,331,390	2,280,910	(58,560)	(4,083,004)

Financial Projection *with only Renewal*



General Education Formula Allowance, 2003-2023

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE June 2022 Inflation Estimates

EHLERS
PUBLIC FINANCE ADVISORS

HASTINGS PUBLIC SCHOOLS
ISD 200

Education Funding Gap

- Since 2003, basic state funding has not kept pace with operating costs.
- Allowing for inflation would result in $1,263 more per student this year, or more than $5.6 million annually.
- Critical special education programs cost over $3 million more than the district receives each year from the state and federal governments.

Funding Gap

- To narrow the gap, ISD 200, like most Minnesota school districts, relies upon voter-approved levies to support student learning.
- The district has **two** voter-approved levies.

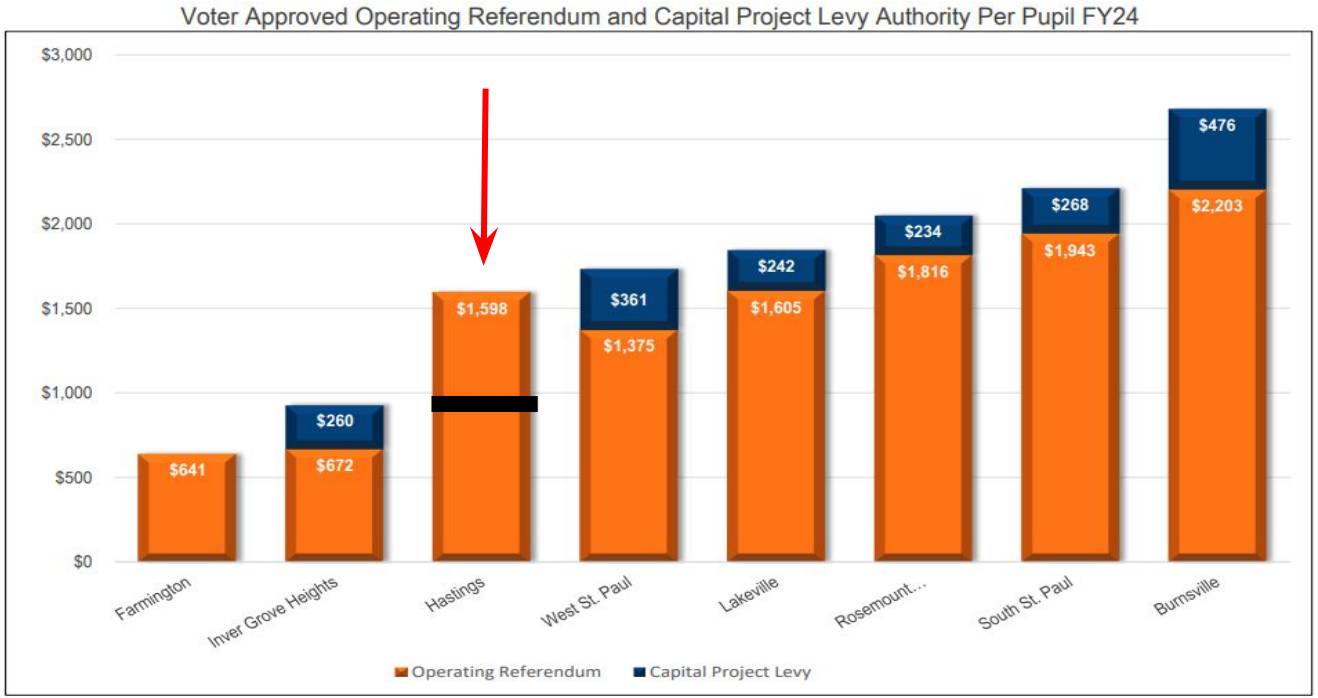
Levy #1

- Nearly **$3 million** annually
- Expires if not renewed by voters in November 2023

Levy #2

- Nearly **$4 million** annually
- Expires if not renewed by voters in November 2027

Dakota County Comparison - 2023-24



Source: MDE Pay 23 Levy Reports

$662.21 (41%) of ISD 200 levy will expire if not renewed Nov 2023

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ISD 200

Update on 2017 Bond Dollars

Total Bond revenue
$49,367,304

2017 Bond Promises

Safety & Security | Deferred Maintenance | 21st Century Learning | Community Shared Spaces | Technology

More for your Money!

Thanks to the interest earned on the bonds, rebate programs, and projects under budget, over $7 million in additional projects will be completed without affecting the taxpayer's levy rate. This means the district is returning more improvements to the taxpayer than originally promised!

Facilities - Recent Bond Projects

High School:

- New carpet in classrooms
- New privacy restrooms and showers
- New fire alarm system
- C-Pod renovation for new ALC
- LED lighting improvements
- New tennis and track parking lots
- Rebuilding the stonewall for the auditorium
- Flexible Learning Spaces

Elementary Buildings:

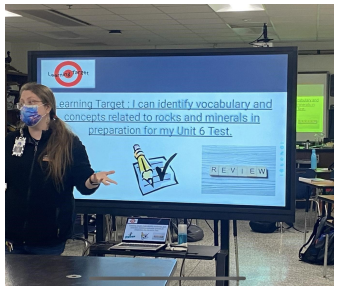
- Water Coolers at McAuliffe
- New fire and burglar alarm systems at Kennedy & Pinecrest

Technology:

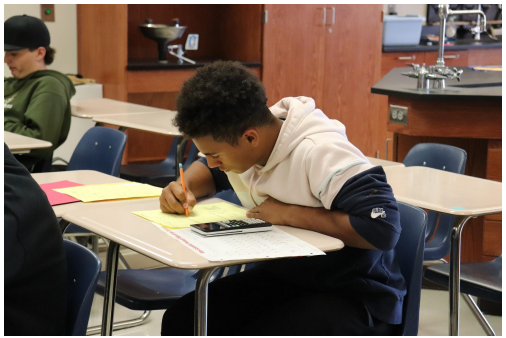
- Interactive Display Panels

Middle School:

- Track resurfacing
- New privacy restrooms
- New storage facility
- Cafeteria tables

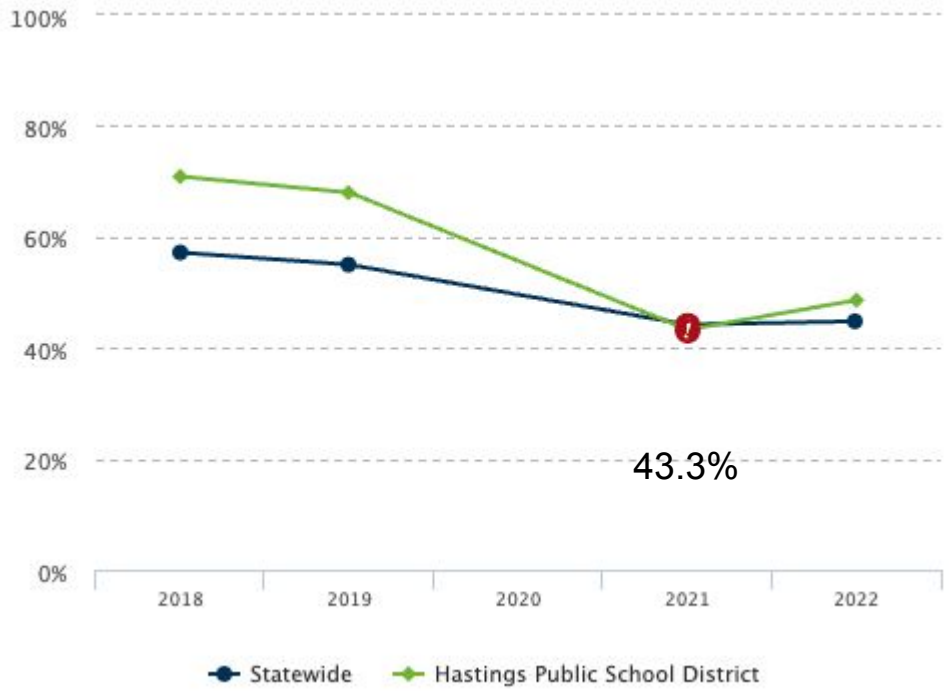


2022 - How are students doing?



MCA Math

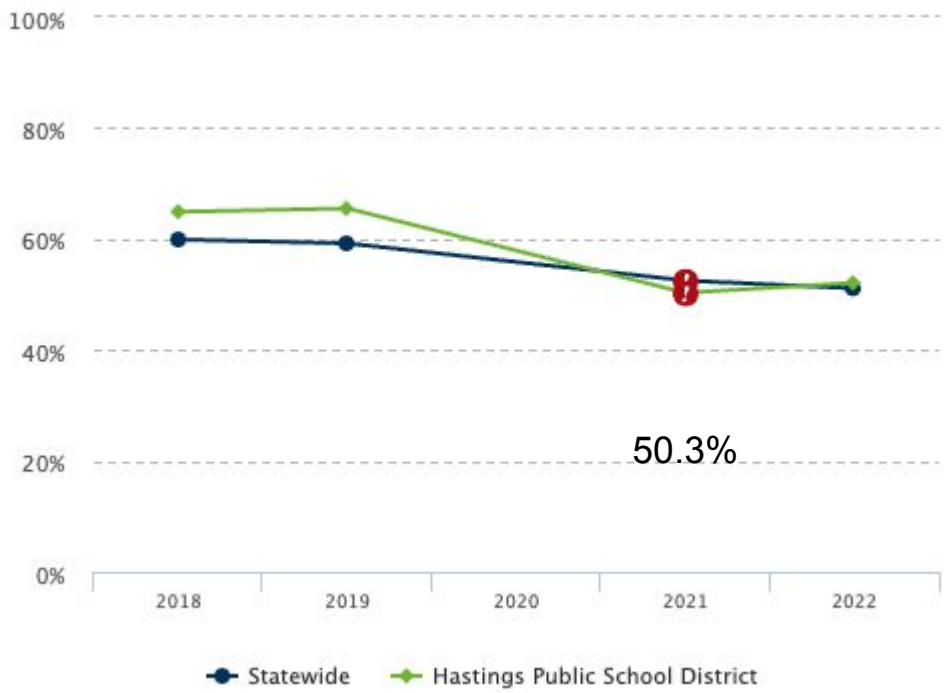
Gr. 3-8, 11



Hastings 48.6%
Statewide 44.8%

MCA Reading

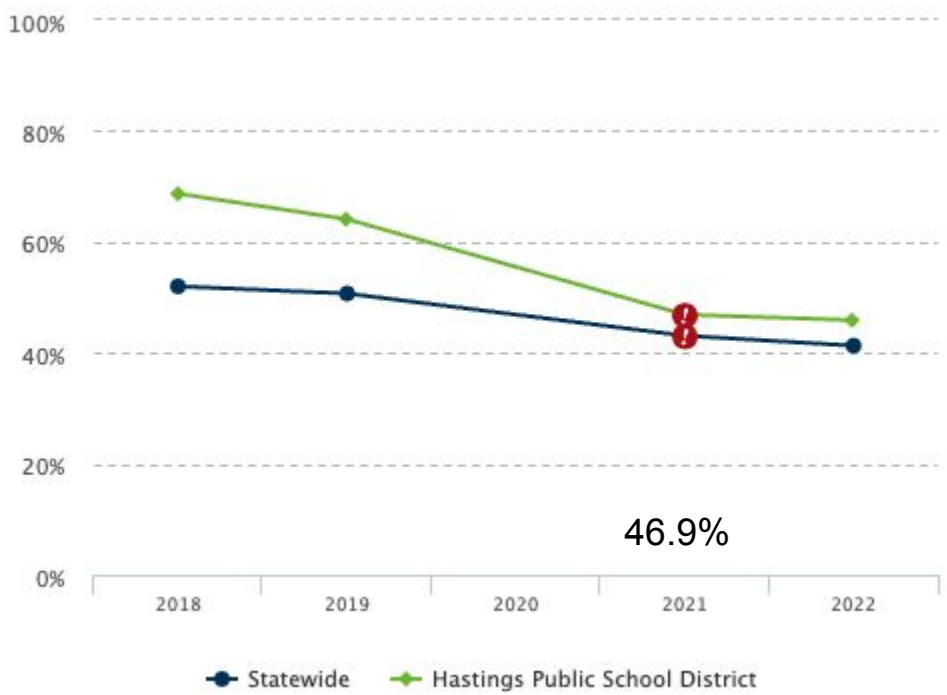
Gr. 3-8, 10



Hastings 52.1%
Statewide 51.1%

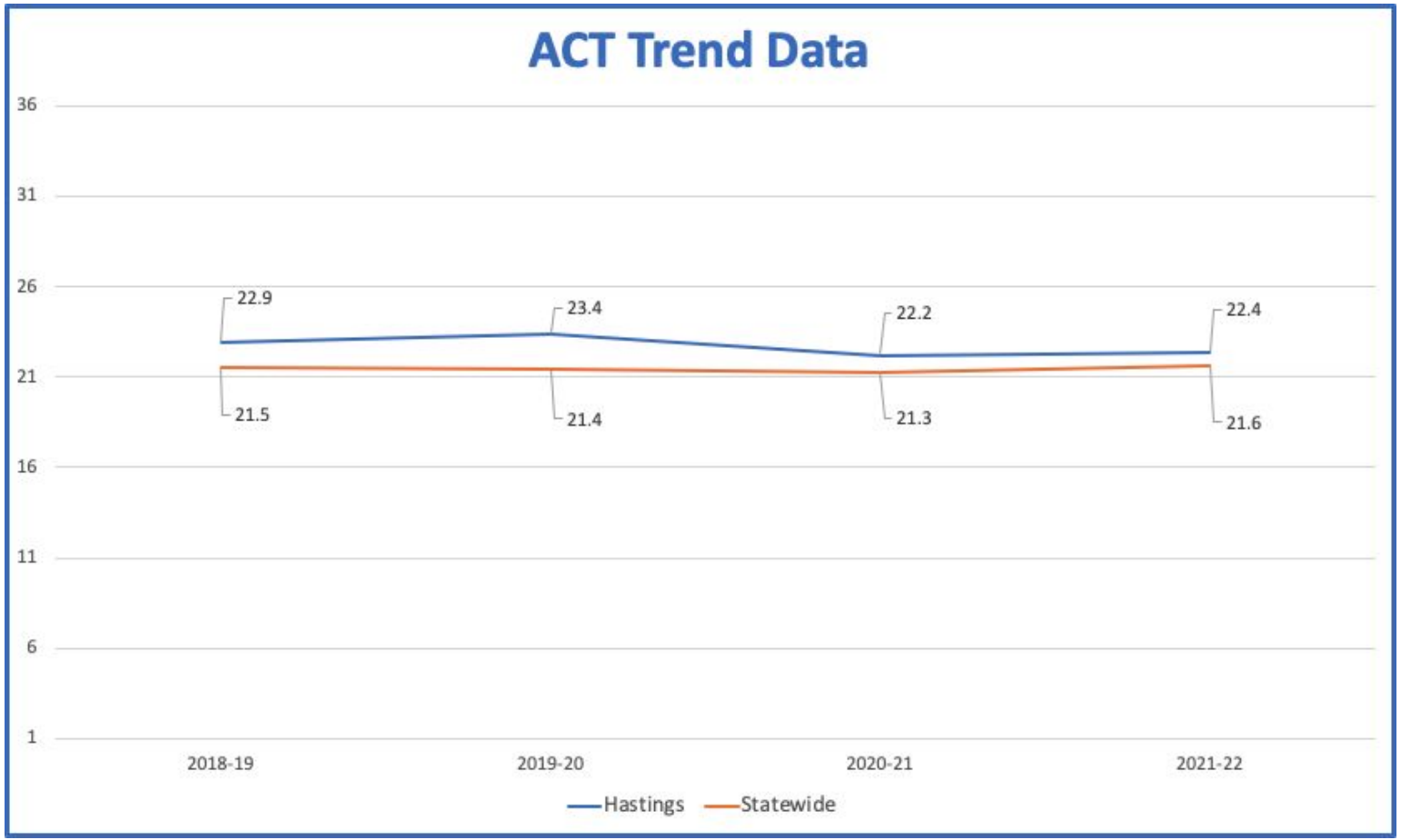
MCA Science

Gr. 5, 8, 10

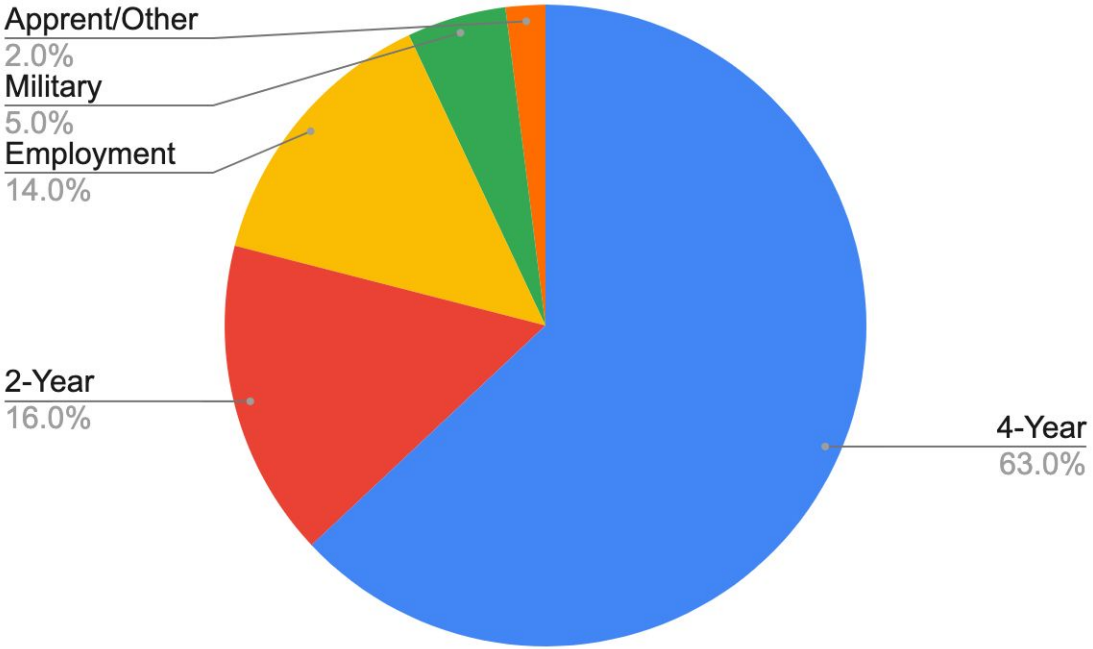


Hastings 45.9%
Statewide 41.3%

ACT Trend Data



What do our graduates do?



Dakota County Technical College

North Dakota State University

Inver Hills Community College

Minnesota State University, Mankato

University of Minnesota, Twin Cities

We Care, We Empower, We Achieve!

89% of students report teachers care about students

87% of student report feeling safe at school.

81% of our Staff are Highly Trained

81% of the time student talk reflects discipline-specific knowledge. Students provide evidence of their thinking

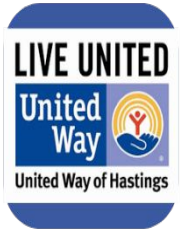
DEPARTMENT OF EDUCATION

School Finance Award

ISD 200 has received the Minnesota Department of Education School Finance Award for timely, accurate, and sound financial reporting and management ***every year*** since 2008.

HASTINGS PUBLIC SCHOOLS ISD 200

Strong Schools = Strong Community



Community Partnerships & District Recognitions

- Dakota County
- Hastings Education Foundation
- Hastings Chamber of Commerce
- Doffing Foundation
- Community Senior Scholarships
- United Way if Hastings
- City of Hastings
- Hastings Rotary
- PTA's
- Senior Center
- Hastings Police and Fire
- Hastings Bus Company
- Multiple Sports Championships and national appearances
- Multiple Music Championships
- Teacher, Coach, and Administrator Awards

2022 - Where are we Headed?

INDEPENDENT SCHOOL DISTRICT 200

STRATEGIC PLAN

ONE MISSION. SEVEN CORE VALUES. ALL LEARNERS.

MISSION

Our Core Purpose

We Care We Empower We Achieve

Students are the heart of all we do

VISION

What We Intend to Create

Hastings Public Schools is The Choice of Families for:

A Caring and Inclusive Culture for All

- Safe, accepting, and respectful schools where individual uniqueness, talents, and interests are nurtured
- One's voice is expressed, heard, and valued
- A united and resilient culture of family and community

That Empowers Students, Families, and Staff

- Opportunities and choices are accessible and diverse
- Community collaborations and connections are abundant, robust, and engaging
- Service and support to school and community is energized, recognized, and celebrated

Focused on Achievement and Engagement in All We Do

- All students and staff realize the depth and breadth of their passions and are supported academically, socially, and emotionally to achieve
- Learning and development as a whole person is energizing, empowering, engaging, and excelling for students and staff

OUR CORE VALUES

Drivers of Our Words and Actions

1. **Student-Centered -** Students at the heart of our words, actions, and decisions
2. **Compassion and Respect -** How we treat each other daily
3. **Agility -** Building capacity and skill to proactively respond to the signs of the times, the conditions, and the needs of oneself and others
4. **Innovation -** Constantly striving to improve and to creatively address challenges and opportunities
5. **Voice and Choice -** Expressing one's experiences and pursue one's passions
6. **Partnership -** Seeking to connect, to engage, to leverage the assets and interests of others to improve our students, schools, and communities
7. **Empathy -** Aspiring to understand and share the feelings of another

STRATEGIC ANCHORS

Drivers of Our Continuous Improvement

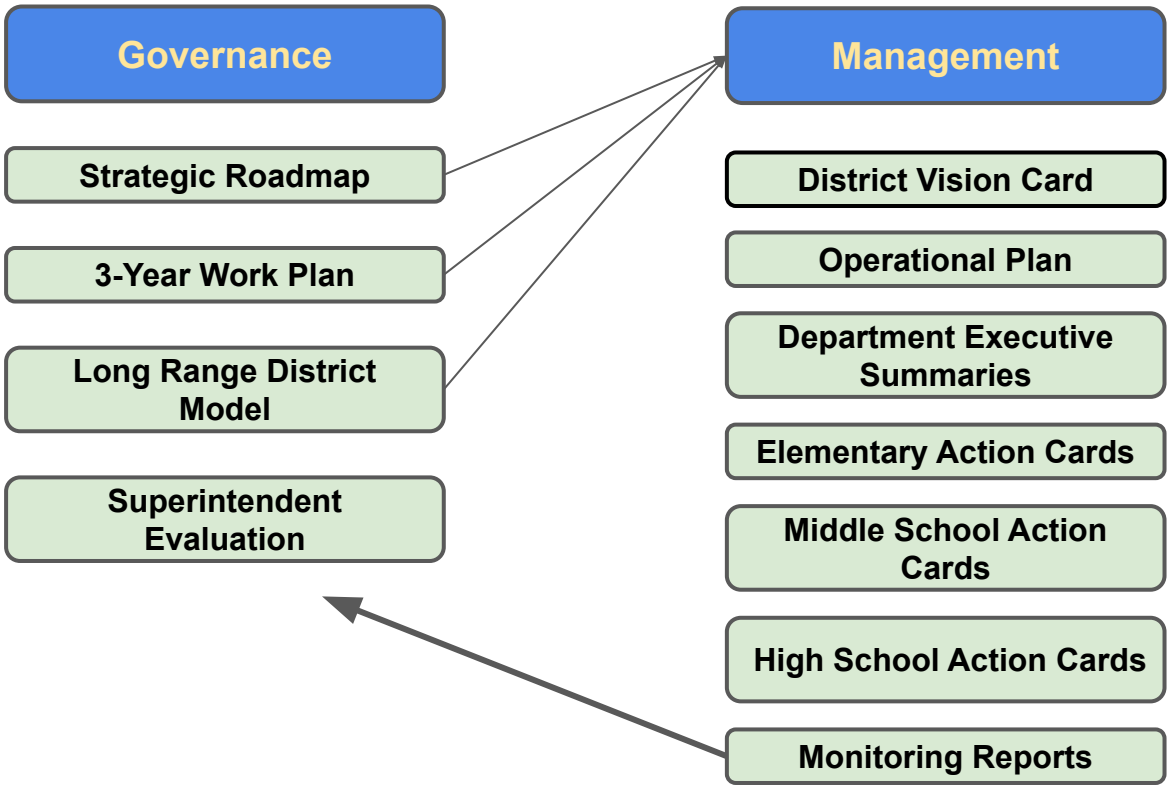
A. Engaged Learners

B. Effective Operations

C. Communication and Collaboration

www.hastings.k12.mn.us → About Us / Strategic Plan

How Everything Fits Together...



Vision Card

Success with students

- On-Track to Graduate
- Achievement Gap
- Attendance
- Engagement
- Mental Health

Success with staff

- Satisfaction
- Highly Trained

Success with families

- Heard
- Valued
- Engaged

2021-2022 VISION CARD DATA

	District-wide Goal	By the end of the 2021-2022 school year, 75 percent of students will perceive high levels of student engagement as measured by an annual student engagement survey.	HS 64%, MS 70% ELEM 62%	
	What We Are Tracking	**How We Are Measuring**	**Baseline (2021-22)**	**Trend Line**
Success With Students	**Percent Of K-12 Students "On-Track To Graduation"**	MCA Reading Grades 3-10	52%	
		NWEA Math Grades 5-8	48%	
		PSAT Grade 11	N/A 2022	
		ACT Grades 11 and 12	22.4	
		Graduation Rate (year lag time)	95.60%	
		Passing Rates Grades 5 - 9 (students passing ALL classes)	76%	
	Achievement Gap	MCA Math, Reading, Science (Median of all groups)	Math -24.6 Rdg - 20.2 Sci - 20.5	
		Secondary Credit Recovery (Credits earned)	649	
		Student Enrollment: College In the Schools, Career & Tech, Advanced Placement	CIS - 473 CTE - 2164 AP - 572	
	Student Attendance	Chronic Absences	9%	
	Read Well By 3rd Grade	Benchmark Assessment System (Grades K-4 Spring)	70%	
	Student Engagement Walkthrough Data	Teacher asks questions to probe and deepen student understanding or uncover misconceptions	71%	
		Teacher provides opportunities and strategies for students to take ownership of their learning	78%	
		Teacher has knowledge of how students' strengths (academic background, life experiences and culture/language) could be used as an asset for student learning	37%	
		Teacher uses engagement strategies and structures that facilitate participation and meaning making by students. Some students have the opportunity to engage in discipline-specific meaning making	81%	
		Student talk is directed to the teacher. Talk reflects discipline-specific knowledge. Students provide evidence of their thinking	81%	
	Annual Raider Student Engagment Survey	I am listened to by adults and my peers at school (HMS & HHS)/Adults in my school care for me and I trust them (Elementary 2nd-4th)	66%/98%	
		I am valued, respected, and accepted for who I am (HMS & HHS)/My classmates respect me (Elementary 2nd-4th)	72%/96%	
		I feel safe physically and emotionally at school (HHS & HMS)/I feel safe at school (Elementary 2nd-4th)	65%/98%	
	MN Student Survey 2022	At school teachers care about students (5,8,9,11)	89%	
		Adults in my school listen to the students (5,8,9,11)	74%	
		I feel safe at school (5,8,9,11)	87%	
	Mental Health	ELEM students accessing recurrent support services	97	
		MS students accessing recurrent support services	100	
		MS students participating in support groups	174	
		HS students accessing recurrent support services	72	
		HS students identified and met with due to Depression Screener	73	
		HS Peer Helper contacts	2465	
	Student Participation In Activities/Athletics	Number of Students Participating in HS Sports	978 sports	
Success with Staff	**Staff Satisfaction**	My voice and input matters and is valued (Staff Survey)	49%	
		I feel that I am supported to do well and recognized for my contributions and gifts I bring (Staff Survey)	59%	
	Highly Trained Staff	Percentage of Highly Trained Staff	81%	
Success With Families	**Annual Raider Family Engagement Survey**	I feel listened to, respected and safe when I interact with the school as a partner in my student's learning.	72%	
		I am invited to participate in my student's school and feel welcomed.	61%	
		As a parent I feel I am valued, respected, and accepted.	70%	
	Family Engagement / Untapped Families	Yearly Points of Contact/Engagement in School Activities	5 events	

VISION CARD HIGHLIGHTS

Feeling good about...

1. 76% passing all classes
2. 649 credits recovered
3. 9% chronic absences
4. 70% at grade level
5. 78% report ownership of learning
6. 89% report teachers care about students
7. 22.4 ACT average
8. 95.6% graduation rate

Vision Card Highlights - Continuous Improvement

1. Increase student perception of engagement (HS 64%,MS 70%,ELEM 62%)
2. Decrease gaps on MCA tests (Math -24.6, Rdg - 20.2, Sci - 20.5)
3. Increase staff perception that their voice and input matter (49%)
4. Increase staff perception of being supported to do well (59%)
5. Increase parent perception of value, respect, and acceptance (70%)
6. Increase the number of secondary students passing all classes (76%)
7. Increase the number of elementary students reading at grade level (70%)

Elementary Action Plans

1. Focus on Literacy - Read Well by 3rd Grade and Achievement Gap
    a. MTSS - Build out tiered interventions (Academic and Behavior)
    b. Focus analysis on Assessment Data (BAS, FastBridge, Running Records)
    c. Analyze instructional resources (Decoding and Guided Reading)

2. Focus on Mental Health - Social/Emotional Learning
    a. Lean in to Student Survey data (Recognition and Respect)
    b. Tiered Student Support Plans (individualized based on behavior)

3. Focus on Student Engagement
    a. Lean in to walk through observational data using 5D+ Rubric & Instructional Framework

Middle School Action Plans

1. Focus on Students academically on track to Graduation
   a. Increase the percent of students passing classes to 95%
   b. Focus PLC discussions around common student content academic goals
   c. Increase after school academic help for struggling students

2. Focus on Student Engagement
   a. Use engagement strategies and structures that facilitate participation and meaning making by students
   b. Increase expectations and provide support for engagement strategies and structures that facilitate participation and engagement
   c. Facilitate student talk that reflects discipline-specific habits of thinking and ways of communicating

3. Develop a Multi-Tiered Systems of Support (MTSS)
   a. Create a clear process and framework of student supports with Tier 1, Tier 2, and Tier 3 interventions
   b. Establish common practices - (Greeting students, Raider Way Lessons and Initiatives)

High School Action Plans

1. Focus on 9th Grade Success; On Track to Graduate and Achievement Gap
    - Provide Credit Recovery options (Day options, ALP, Summer School)
    - Continue Raider Connect Time - Upper Class Reports, Accountability System
2. Focus on Relationships - Mental Health and Student Participation in Activities/Athletics
    - Daily advisory time and activities
    - Maintain students as role models and leaders
    - Activities Fair and promotion of all student organizations and sports
    - Lean into student feedback - Increase adult connection
3. Student Engagement
    - Lean in to walk through observational data using 5D+ Rubric & Instructional Framework
    - Continue to establish common practice with AVID program implementation

Questions?

OPERATIONAL PLAN – Responsive by Design

We will strive to create an inclusive culture for all that empowers our students, families and staff in order to optimize options for student success, lean into creativity and innovation, and increase the district's ability to be nimble in response to emerging influences while aligning to our district mission.

STRATEGIC ANCHOR – Engaged Learners

We will align the World's Best Workforce, TDE, departmental executive summaries, and school improvement plans, to guide instructional practices and learning outcomes. We will also work to develop the mindsets of adults in our system to raise levels of engagement of students, as well as personalization, and responsiveness to students through:

Mental Health – Continue to align support for both students and staff. Continue to work with community agencies to strengthen prevention of, and response to, the social emotional/mental/chemical health needs of our students.
Literacy – Continue to strengthen alignment and practices in literacy curriculum and instruction.
Culturally Responsive Classroom and Curriculum– Continue to train our staff to be culturally responsive to the learning needs of our students while developing a focus on anti-racism and equity for all.
Student Engagement – Create accessible, flexible, and rigorous classroom experiences to meet the varied needs and learning styles of students throughout their journey from pre-k to career and college readiness.
Access to Effective Instruction – Develop and improve our learning and assessment practices through alignment of Teacher Development and Evaluation, coaching practices, and a focus on Professional Learning Communities.
Aligned Continuum of Services - Develop a strong multi-tiered system of tier I, II, and III supports preK-12 as well as positive behavioral support

STRATEGIC ANCHOR – Effective Operations

We will improve the effective management and alignment of human, financial, and physical resources through:

Program Alignment - Develop K-12 alignments of content areas. Coordinate and align educational experiences between early childhood services and elementary schools.
Teacher Recruitment and Retainment – Design and develop innovative ways to attract excellent candidates. Focus on recruiting a diverse staff.
Resource Alignment with Programs – Find efficiencies in and develop systemic alignment between resources and program design, curriculum, instruction, and assessment.
Technology and Design - Improve desirable utilization of technologies for learning in a sustainable manner. Support technology for learning, while promoting just-in-time accessibility for all. Define LMS and Data warehousing.
Access to Professional Development - Design timely and innovative professional development with a focus for continuous improvement.
Facilities - Ensure facilities and grounds reflect the level of care and attention we have for learning.

STRATEGIC ANCHOR – Communication and Collaboration

We will expand and strengthen connections with our community and families, as a means to support the engagement of students in an equitable experience through:

Social Media - Expand outreach opportunities to the community while positively promoting the district.
Communications Alignment - Improve communication at all levels with stakeholders, and expand to those who are typically untapped in our community.
Community Engagement - Investigate and develop strategies for outreach. Expand opportunities for the community to engage in conversations with district leaders and staff around the challenges and opportunities facing our schools. Expand translation services for families.
Networked Improvement Communities - Actively engage in collaboration as an internal leadership team and with leading local and national school districts and organizations, to continuously improve the student experience.

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

INDEPENDENT SCHOOL DISTRICT NO. 200

Audit Report for Year Ended June 30, 2022

AUDITOR'S ROLE

MMKR

OPINION ON FINANCIAL STATEMENTS

- DISTRICT AUDIT
- SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

INTERNAL CONTROLS AND COMPLIANCE

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

AUDIT RESULTS

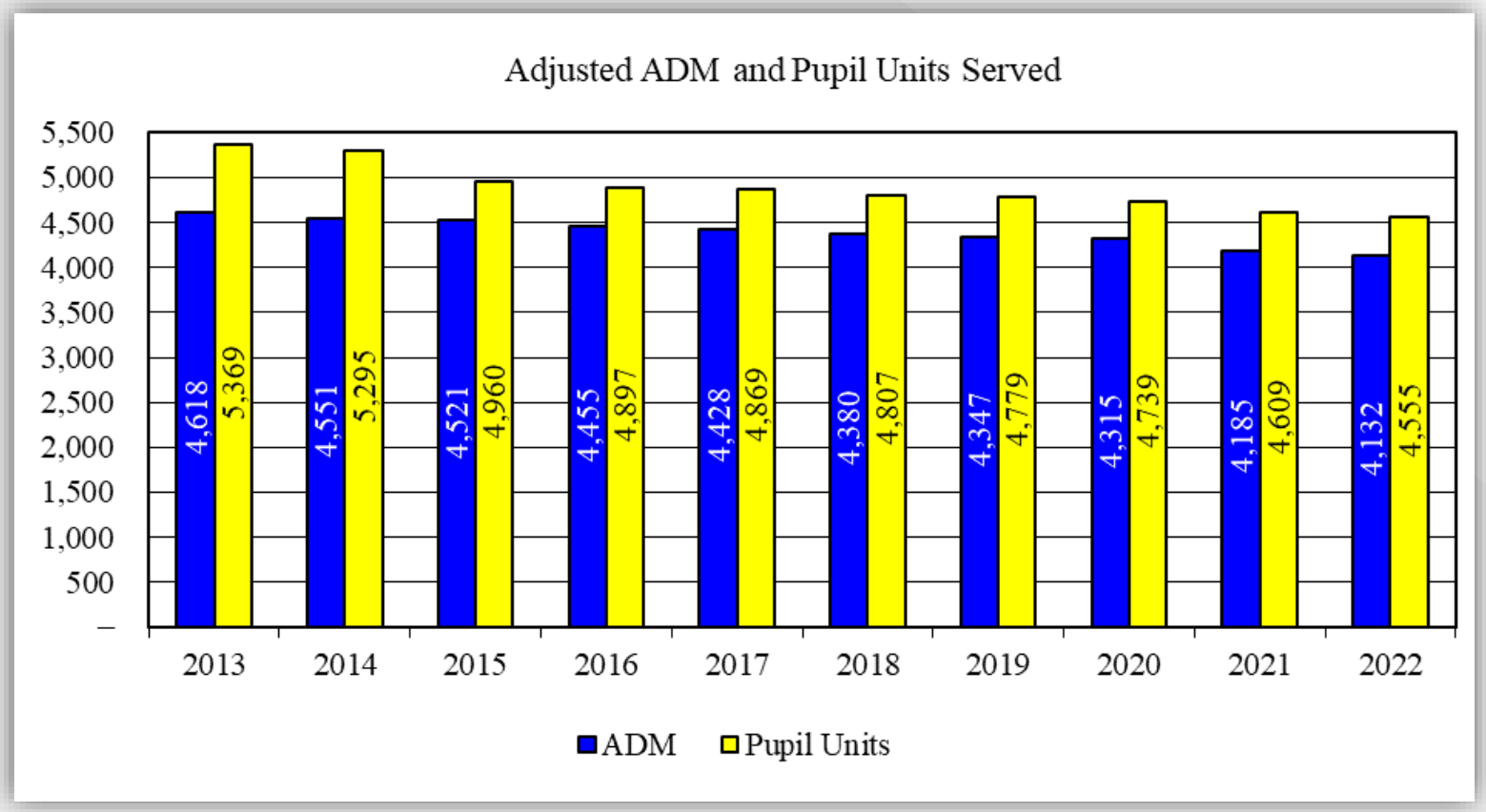
DISTRICT FINANCIAL AUDIT	• Unmodified Opinion on Basic Financial Statements
INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT	• No material weaknesses or instances of noncompliance reported in the current year.

AUDIT RESULTS (CONTINUED)

MMKR

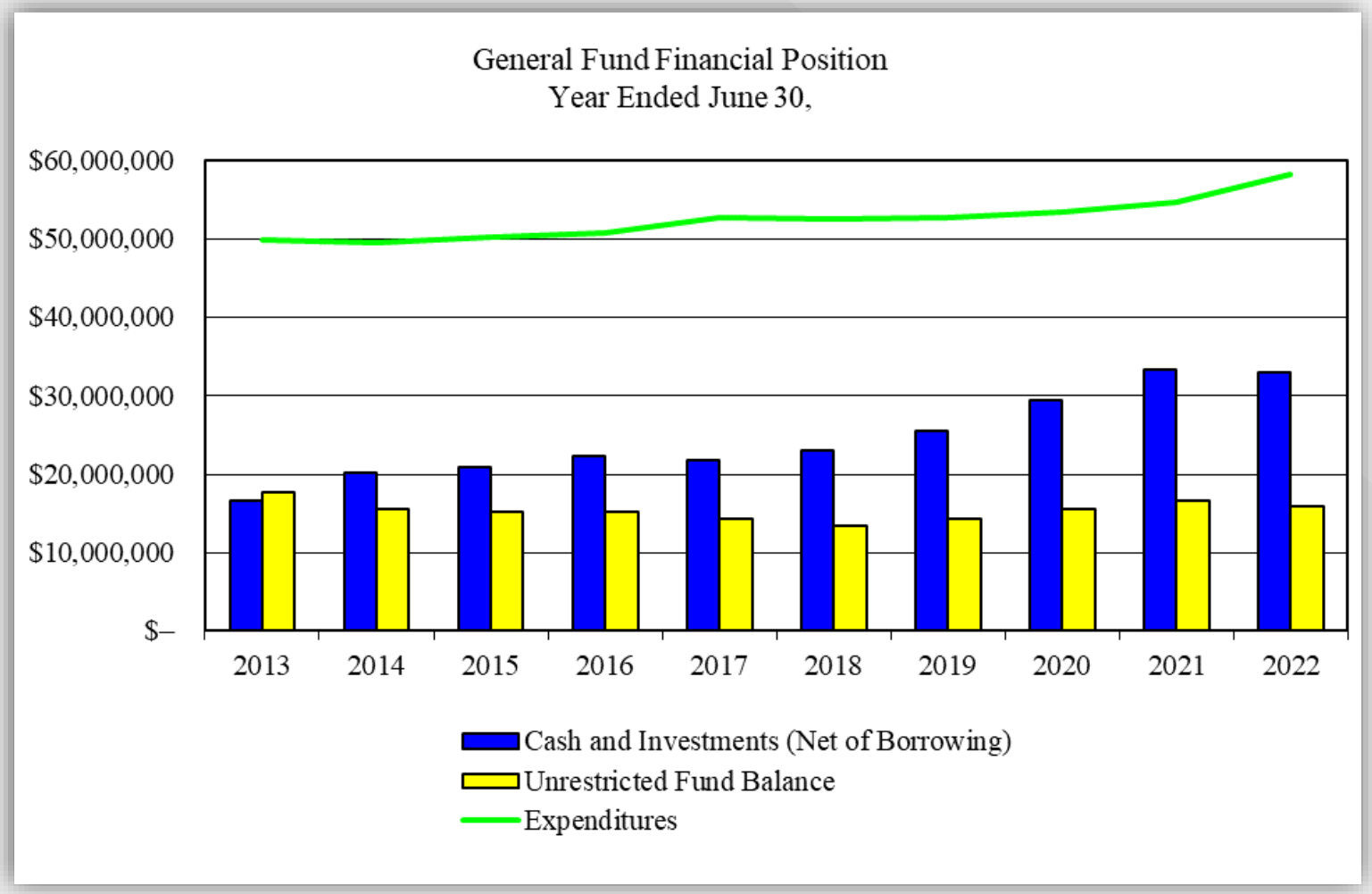
MN LEGAL COMPLIANCE	• No noncompliance with Minnesota laws and regulations
SINGLE AUDIT of FEDERAL AWARDS	• Clean opinion on SEFA • No material weaknesses or instances of noncompliance reported in the current year.

ADJUSTED ADM
PUPIL UNITS SERVED



GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS



GENERAL FUND

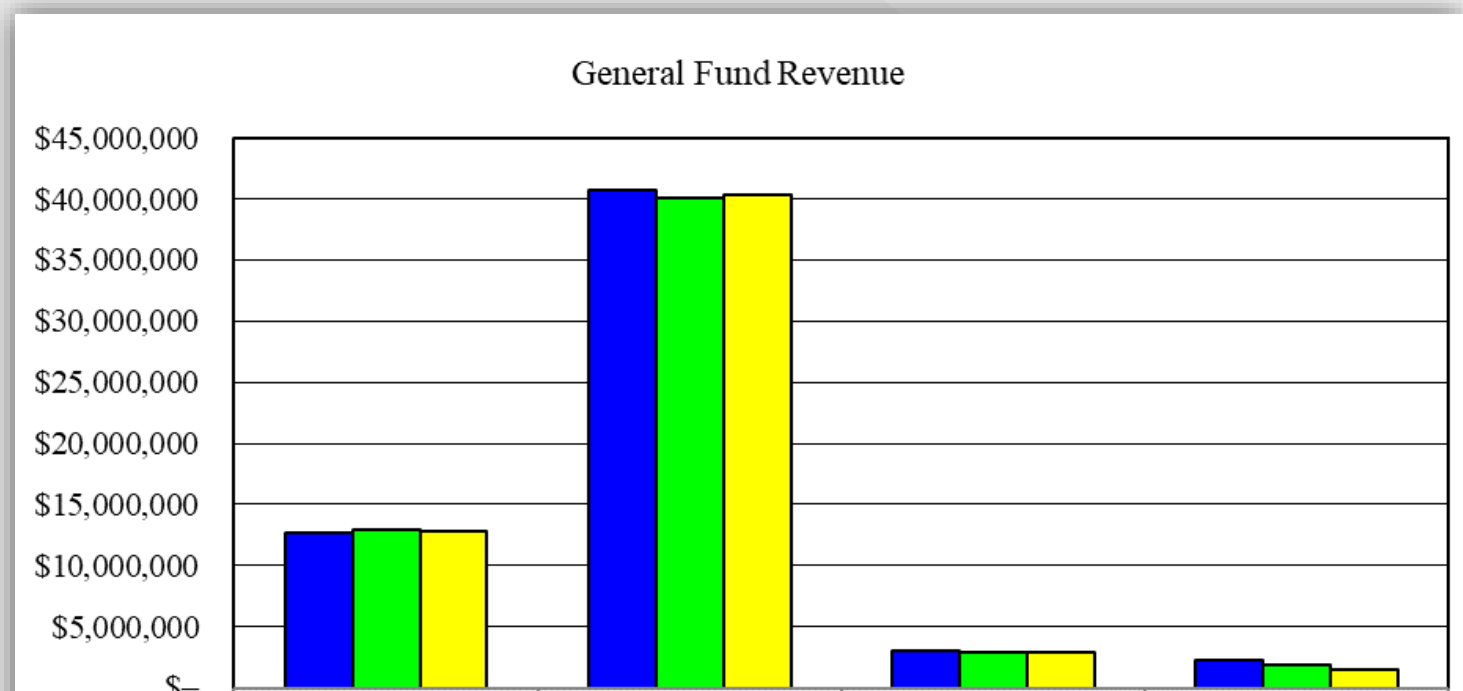
FINANCIAL POSITION – TREND ANALYSIS

	June 30,				
	2018	2019	2020	2021	2022
Nonspendable fund balances	$ 464,847	$ 494,984	$ 301,600	$ 292,173	$ 397,393
Restricted fund balances (1)	4,855,651	6,446,999	9,002,015	10,687,757	11,083,194
Unrestricted fund balances					
Committed	1,362,953	1,205,417	1,244,339	1,265,718	1,081,414
Assigned	–	–	480,678	646,102	1,004,882
Unassigned	11,986,702	13,048,192	13,894,381	14,712,397	13,758,301
Total fund balances	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147	$ 27,325,184
Unrestricted fund balances as a percentage of total expenditures	25.4%	27.0%	29.2%	30.4%	27.2%
Unassigned fund balances as a percentage of total expenditures	22.8%	24.7%	26.0%	26.9%	23.6%

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

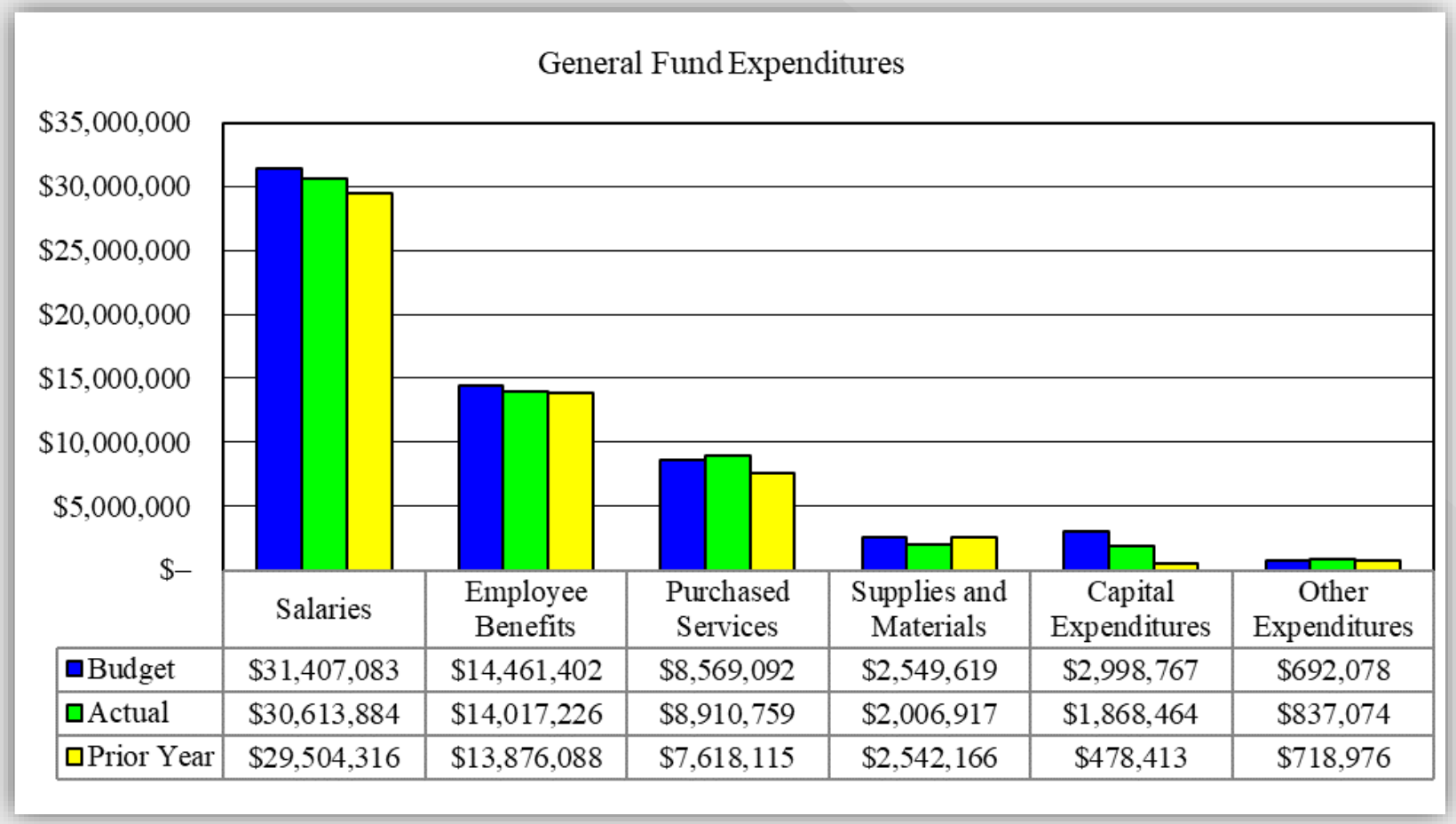
MMKR

GENERAL FUND REVENUE



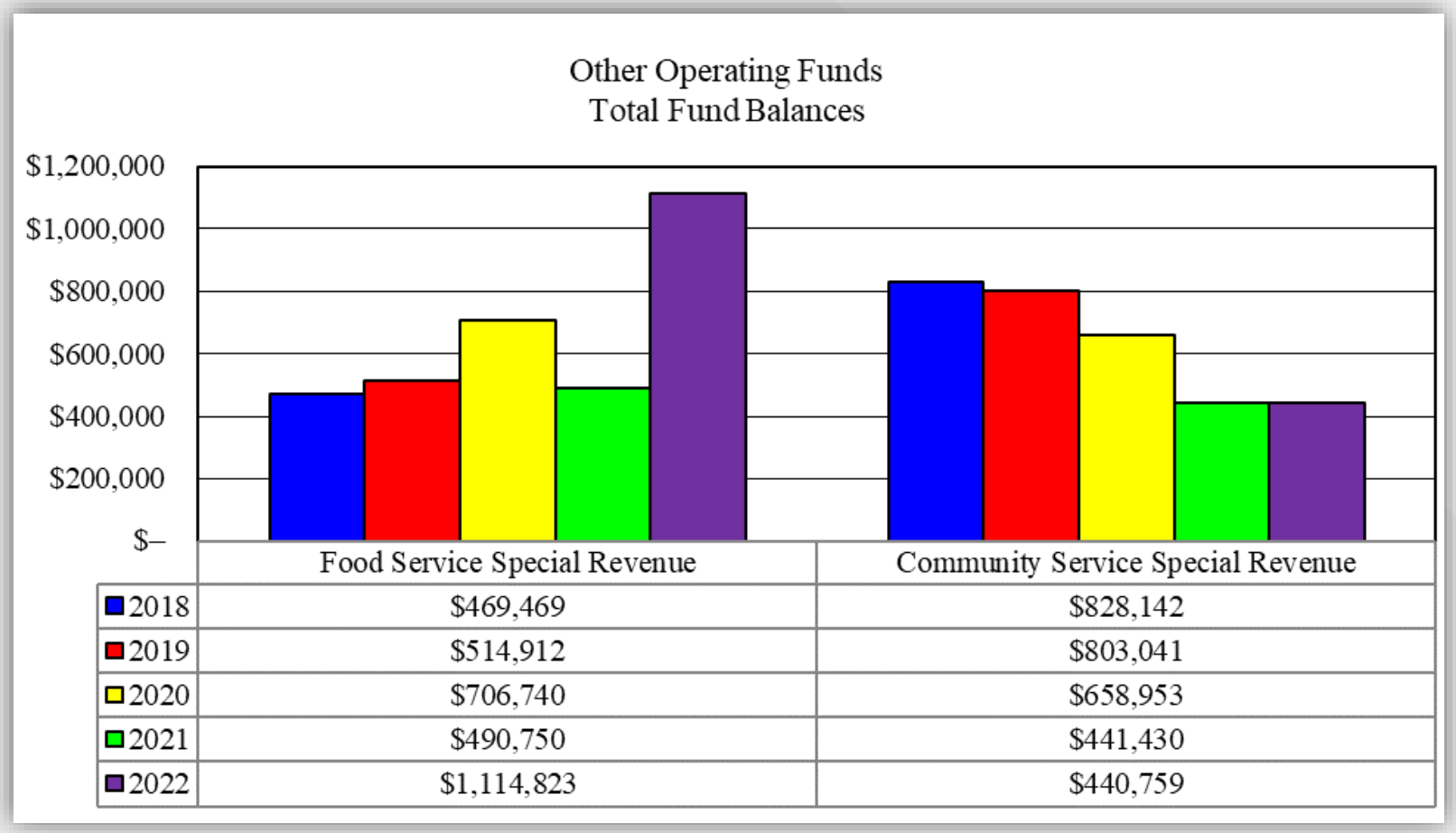
	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,695,734	$40,696,544	$3,045,014	$2,280,593
Actual	$12,928,311	$40,141,870	$2,960,020	$1,914,975
Prior Year	$12,864,944	$40,287,634	$2,946,054	$1,445,576

GENERAL FUND EXPENDITURES



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$31,407,083	$14,461,402	$8,569,092	$2,549,619	$2,998,767	$692,078
Actual	$30,613,884	$14,017,226	$8,910,759	$2,006,917	$1,868,464	$837,074
Prior Year	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976

OTHER GOVERNMENTAL FUNDS



	Food Service Special Revenue	Community Service Special Revenue
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430
2022	$1,114,823	$440,759

INTERNAL SERVICE FUNDS

SUMMARY CHANGES IN NET POSITION

	June 30,		
	2020	2021	2022
Operating revenue			
Charges for services	$ 9,230,392	$ 9,505,225	$ 9,075,293
Operating expenses			
Health benefit claims	8,148,838	8,170,183	9,094,925
Dental benefit claims	501,024	609,945	616,459
Total operating expenses	8,649,862	8,780,128	9,711,384
Operating income (loss)	580,530	725,097	(636,091)
Nonoperating revenue			
Investment earnings	75,075	8,546	13,743
Change in net position	655,605	733,643	(622,348)
Net position			
Beginning of year	4,941,970	5,597,575	6,331,218
End of year	$ 5,597,575	$ 6,331,218	$ 5,708,870

DISTRICT-WIDE

STATEMENT OF NET POSITION

	June 30, 2022	June 30, 2021	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 52,384,652	$ 54,838,330	$ (2,453,678)
Total capital assets, net of depreciation	89,147,217	87,730,184	1,417,033
Bonds payable (including premium/discount)	(76,300,065)	(77,889,387)	1,589,322
Pension adjustments	(45,445,853)	(48,145,872)	2,700,019
OPEB adjustments	(3,052,972)	(4,280,100)	1,227,128
Other adjustments	4,641,093	4,694,724	(53,631)
Total net position – governmental activities	$ 21,374,072	$ 16,947,879	$ 4,426,193
Net position			
Net investment in capital assets	$ 22,771,722	$ 23,581,307	$ (809,585)
Restricted	26,040,498	23,780,384	2,260,114
Unrestricted	(27,438,148)	(30,413,812)	2,975,664
Total net position	$ 21,374,072	$ 16,947,879	$ 4,426,193

MMKR

Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200
1000 11TH STREET WEST
HASTINGS, MN 55033-2597

Phone (651) 480-7000
Fax (651) 480-7004

BRIDGE TO SUCCESS

Dr. Robert McDowell
SUPERINTENDENT

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No audit findings were reported for the year ended June 30, 2021.

Management Report

for

Independent School District No. 200
Hastings, Minnesota

June 30, 2022

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have prepared this management report in conjunction with our audit of Independent School District No. 200, Hastings, Minnesota's (the District) financial statements for the year ended June 30, 2022. We have organized this report into the following sections:

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

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

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

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

Minneapolis, Minnesota
October 19, 2022

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

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

AUDIT OPINION AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2022:

- We have issued an unmodified opinion on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year. Our opinion was not modified with respect to this matter.

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

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

- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.

- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

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

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, 2022. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to the basic financial statements, the District implemented GASB Statement No. 87, *Leases* during fiscal year ended June 30, 2022. As described in Note 1 of the basic financial statements, this standard changed the way lease transactions are reported by the District, but did not result in a restatement of net position in the current year.

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

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

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

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

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

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in GASB Statement Nos. 68, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

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

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

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

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated October 19, 2022.

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

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

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

FUNDING PUBLIC EDUCATION IN MINNESOTA

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this report. This section provides selected state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

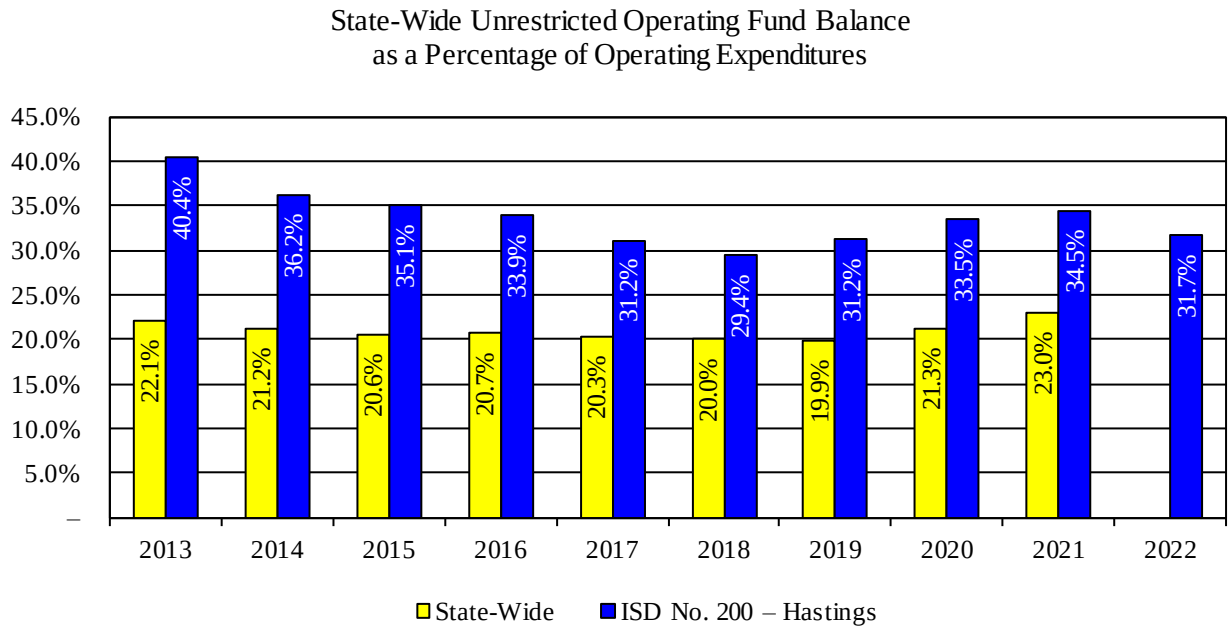
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled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

The table below presents a summary of the formula allowance for the past decade and as approved for the current audit period and the next fiscal year. The Legislature approved a per pupil increase of $135 for fiscal 2023. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The $529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately $105, or 2.00 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2013	$ 5,224	1.00 %
2014	$ 5,302	1.50 %
2015	$ 5,831	2.00 %
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

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



Note: State-wide information is not available for fiscal 2022.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 22.1 percent at the end of fiscal 2013 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic increasing to 23.0 percent at the end of fiscal 2021.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 31.7 percent at the end of the current year, as compared to 34.5 percent at June 30, 2021.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2020	2021	2020	2021	2020	2021	2022
General Fund							
Property taxes	$ 2,345	$ 2,576	$ 3,100	$ 3,411	$ 2,932	$ 3,067	$ 3,112
Other local sources	538	438	417	323	481	345	461
State	10,144	10,514	10,127	10,517	9,322	9,604	9,661
Federal	480	992	499	956	357	702	712
Total General Fund	13,507	14,520	14,143	15,207	13,092	13,718	13,946
Special revenue funds							
Food Service	554	576	539	568	588	391	791
Community Service	632	612	732	684	491	473	567
Debt Service Fund	1,322	1,512	1,385	1,549	1,144	1,236	1,216
Total revenue	$ 16,015	$ 17,220	$ 16,799	$ 18,008	$ 15,315	$ 15,818	$ 16,520
ADM served per MDE School District Profiles Report (current year estimated)					4,355	4,195	4,155

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

ADM used in the table above is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

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

The District earned $68,636,589 in the governmental funds reflected above in fiscal 2022, an increase of $2,282,779 (3.4 percent) from the prior year. Total revenue per ADM served increased by $702 (4.4 percent) per student. Revenues were up in each category presented in the table above with the exception of the Debt Service Fund, which is established with each outstanding debt issue plan. Revenues were generally up with the return to an in-person learning model and easing restrictions associated with the COVID-19 pandemic. The availability and use of pandemic-related federal resources also contributed to the revenue increase in the above table.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2020	2021	2020	2021	2020	2021	2022
General Fund							
Administration and district support	$ 1,093	$ 1,184	$ 1,100	$ 1,205	$ 1,004	$ 1,198	$ 1,011
Elementary and secondary regular instruction	5,881	6,198	6,231	6,527	5,826	6,011	6,271
Vocational education instruction	186	197	171	179	117	108	151
Special education instruction	2,481	2,626	2,626	2,792	2,299	2,377	2,549
Instructional support services	683	812	787	917	573	640	658
Pupil support services	1,203	1,228	1,316	1,285	1,305	1,387	1,677
Sites and buildings and other	952	1,083	910	1,052	1,060	1,215	1,254
Total General Fund – noncapital	12,479	13,328	13,141	13,957	12,184	12,936	13,571
General Fund capital expenditures	748	793	717	815	93	114	450
Total General Fund	13,227	14,121	13,858	14,772	12,277	13,050	14,021
Special revenue funds							
Food Service	556	532	548	522	544	443	640
Community Service	661	610	774	682	557	555	567
Debt Service Fund	1,360	1,576	1,379	1,609	889	923	932
Total expenditures	$ 15,804	$ 16,839	$ 16,559	$ 17,585	$ 14,267	$ 14,971	$ 16,160
ADM served per MDE School District Profiles Report (current year estimated)					4,355	4,195	4,155

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District's expenditures per ADM have been below the averages presented above in recent years.

The District spent $67,143,369 in the governmental funds reflected above in fiscal 2022, an increase of $4,348,483 (6.9 percent) from the prior year. On a per student basis, with declining enrollment, this represents an increase of $1,189 (7.9 percent). Similar to the revenue discussion on the previous page, spending was up in nearly every category. The return of students to the classroom and easing restrictions on group activities contributed to the change over the prior year. Increases for inflation and more capital expenditures were also factors in current year spending.

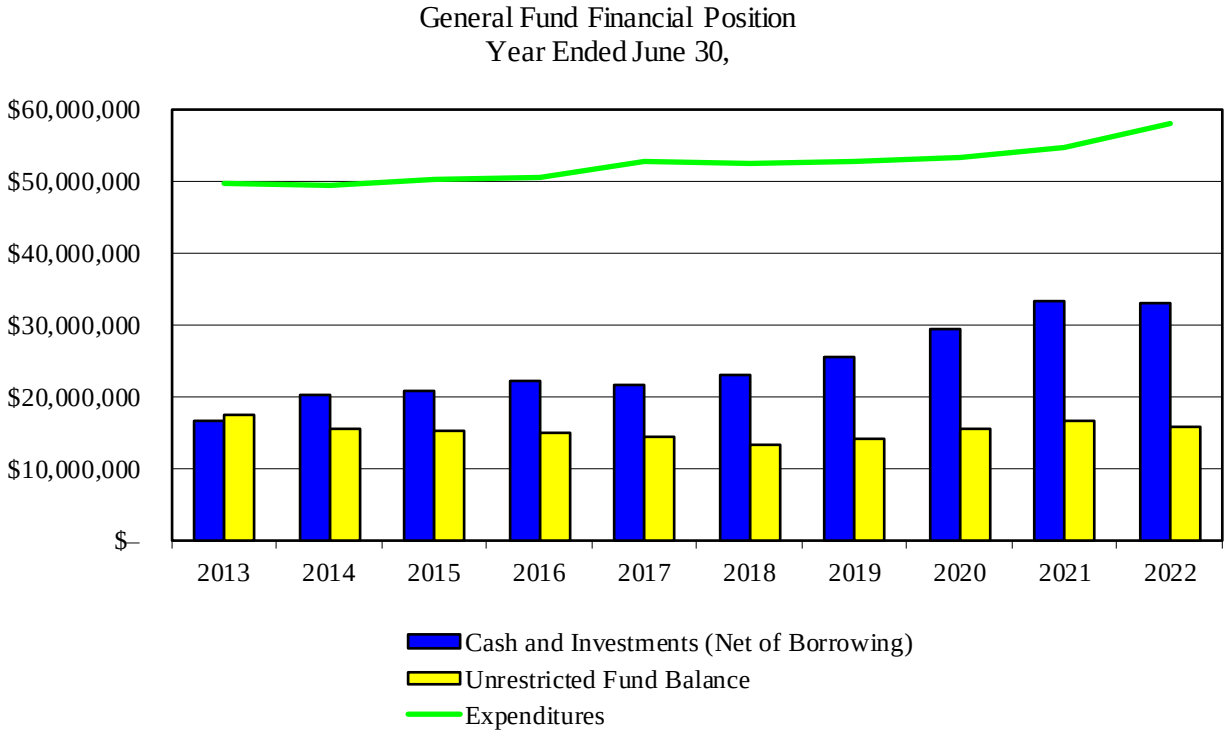
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulting in substantial new and unfamiliar federal revenue streams, to name a few. District school boards, administrators, and employees continue to face many challenges as districts strive to provide a safe and effective learning experience for their students in this uncertain and unprecedented environment.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

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



The District ended fiscal year 2022 with a General Fund cash and investments balance of $33,026,365 (net of borrowing and interfund receivables and payables), a decrease of $333,346 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled $15,844,597, a decrease of $779,620.

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

GENERAL FUND COMPONENTS OF FUND BALANCE

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

	June 30,				
	2018	2019	2020	2021	2022
Nonspendable fund balances	$ 464,847	$ 494,984	$ 301,600	$ 292,173	$ 397,393
Restricted fund balances (1)	4,855,651	6,446,999	9,002,015	10,687,757	11,083,194
Unrestricted fund balances					
Committed	1,362,953	1,205,417	1,244,339	1,265,718	1,081,414
Assigned	–	–	480,678	646,102	1,004,882
Unassigned	11,986,702	13,048,192	13,894,381	14,712,397	13,758,301
Total fund balances	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147	$ 27,325,184
Unrestricted fund balances as a percentage of total expenditures	25.4%	27.0%	29.2%	30.4%	27.2%
Unassigned fund balances as a percentage of total expenditures	22.8%	24.7%	26.0%	26.9%	23.6%

(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.

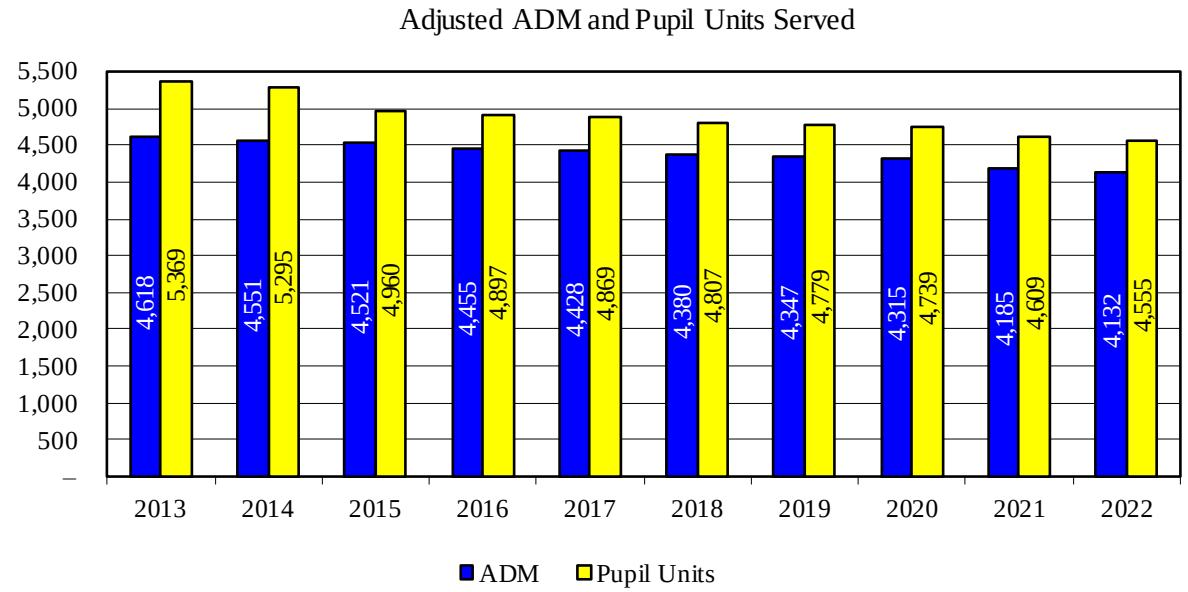
The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

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

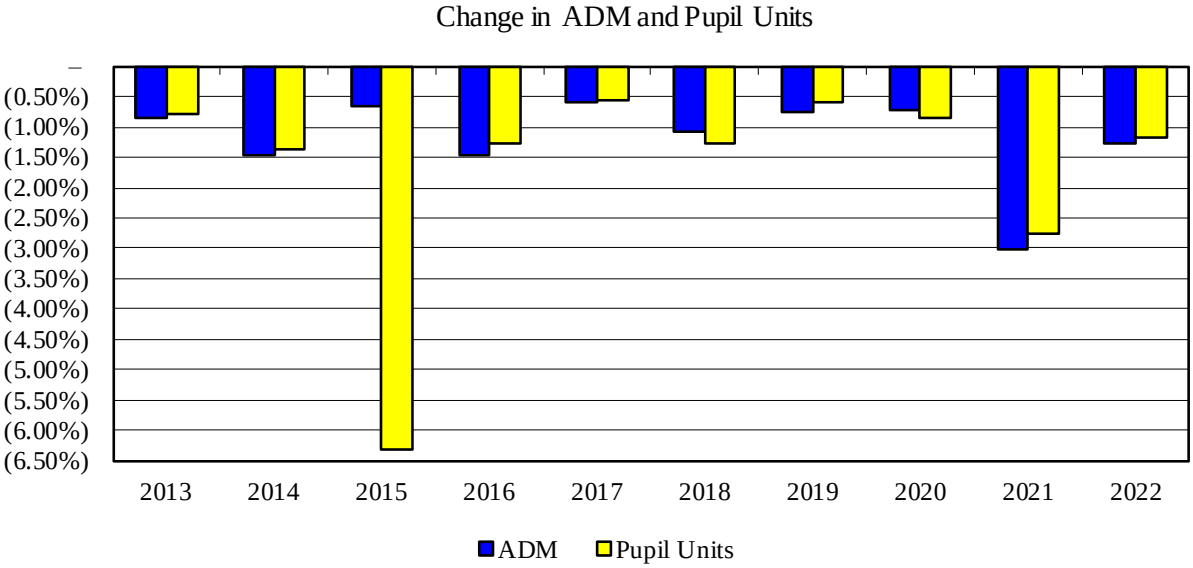
At June 30, 2022, unrestricted fund balances in the General Fund represented 27.2 percent of annual expenditures, or about 14 weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The following graph presents the District's ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



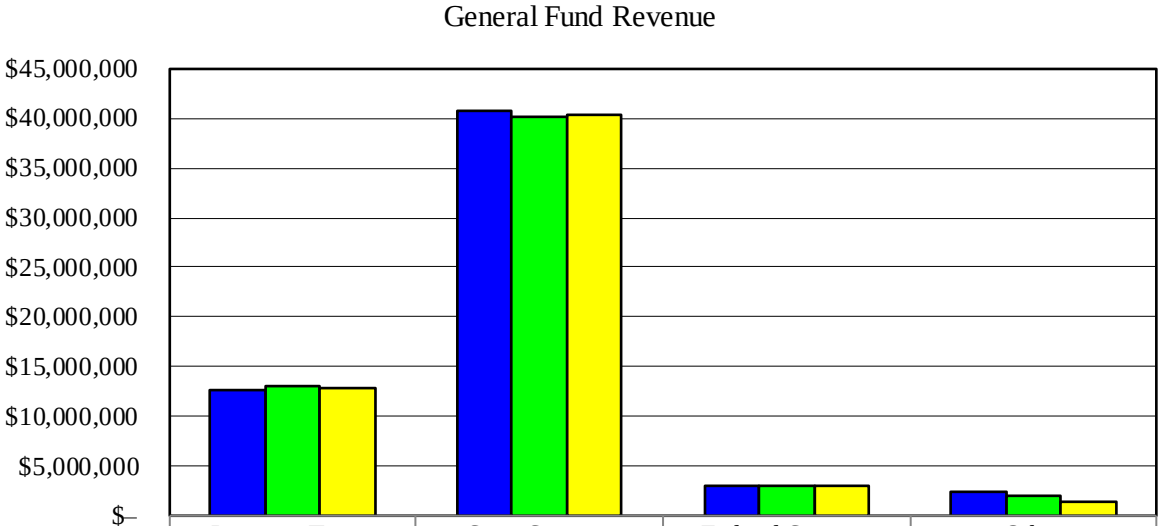
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year's revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated ADM of 4,132 in 2022, a decrease of 53 ADM, or 1.3 percent from the prior year. The number of pupil units served by the District for fiscal 2022 was 4,555, a decrease of 54 (1.2 percent) from the prior year.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2022:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,695,734	$40,696,544	$3,045,014	$2,280,593
Actual	$12,928,311	$40,141,870	$2,960,020	$1,914,975
Prior Year	$12,864,944	$40,287,634	$2,946,054	$1,445,576

Total General Fund revenues were $57,945,176 for the year ended June 30, 2022, which was $772,709 (1.3 percent) under the final budget and $400,968 (0.7 percent) more than the prior year.

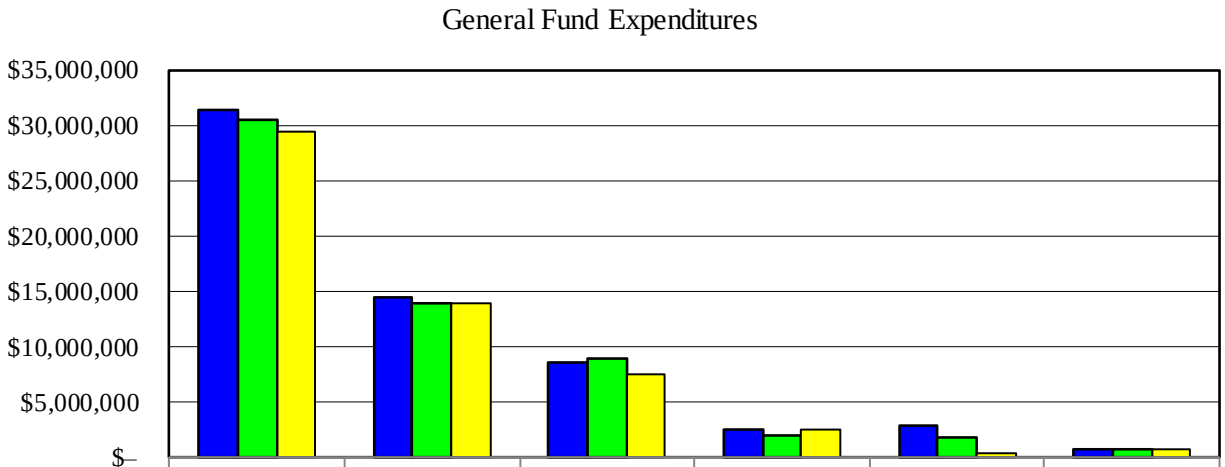
The variance to budget was primarily in state and other local sources, which were $554,674, and $365,618 less than projected, respectively. The District served fewer students than anticipated, accounting for the variance in state sources. Other sources were up over the prior year, but were still not back to pre-pandemic levels. Federal sources were less than anticipated, due to the timing of grant spending that will carry over to the following year. Conservative budgeting for property taxes partially offset the variances in other sources.

The change from the prior year was mainly in other local sources, which increased $469,399 from the prior year. As previously mentioned, these sources were up, largely in fees and charges for services with easing pandemic restrictions and the return of students to the classroom.

The graph above reflects the concentration of state sources (69.3 percent) followed by property taxes (22.3 percent) recognized to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2022:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$31,407,083	$14,461,402	$8,569,092	$2,549,619	$2,998,767	$692,078
Actual	$30,613,884	$14,017,226	$8,910,759	$2,006,917	$1,868,464	$837,074
Prior Year	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976

Total General Fund expenditures were $58,254,324 for the year ended June 30, 2022, which was $2,423,717 (4.0 percent) under the final budget and $3,516,250 (6.4 percent) higher than the prior year.

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

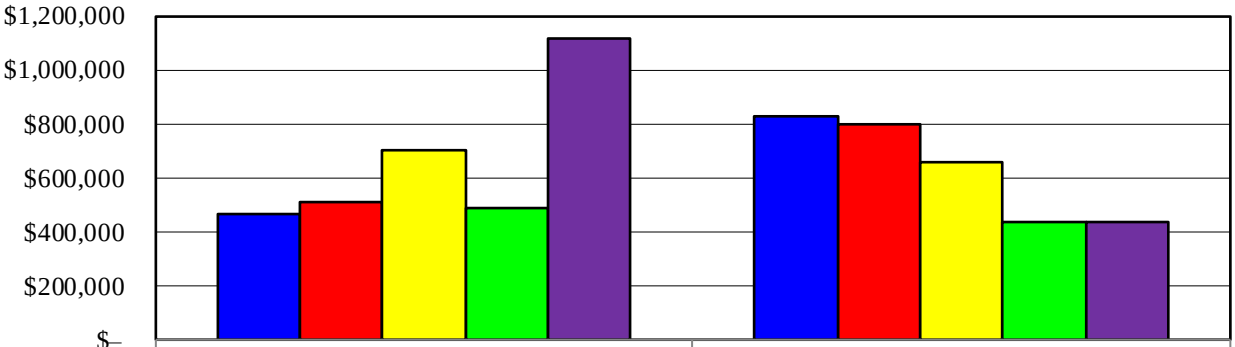
Salaries and employee benefits, which account for 76.6 percent of General Fund spending, were $1,250,706 (2.9 percent) over the prior year and $1,237,375 (2.7 percent) under budget. Open positions in several programs contributed to the budgetary savings. A return of students to the buildings for the year and natural increases approved through contract negotiations accounted for the change in spending over the prior year.

Capital expenditures increased over the prior year by $1,390,051, but was less than anticipated by $1,130,303, largely seen in the sites and buildings program. Spending for capital fluctuates from year-to-year and to budget based on approved projects and timing of completion as intended with the District's long-term facilities maintenance plans.

OTHER FUNDS OF THE DISTRICT

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

Other Operating Funds
Total Fund Balances



	Food Service Special Revenue	Community Service Special Revenue
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430
2022	$1,114,823	$440,759

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2022 with a fund balance increase of $624,073, compared to a budgeted increase of $5,899. Actual revenues were above projected amounts by $634,965, and actual expenditures were more than budget by $16,791. Participation levels were difficult to anticipate with the changing learning models, along with programming changes in the financing of school nutrition programs, contributing to the variances in revenues and expenditures compared to budget and the prior year. The Food Service Special Revenue Fund had a year-end fund balance of $1,114,823, representing 41.9 percent of annual expenditures totaling $2,660,459.

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

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2022 with a fund balance decrease of $671, compared to a budgeted spend down of $205,423. Actual revenues were more than projected amounts by $145,518, while actual expenditures were less than budget by $59,234. Conservative budgeting for program participation, with uncertainty related to the pandemic, contributed to the revenue budget variance. The District's savings in spending were largely in salary and benefits with open positions in the current year. The Community Service Special Revenue Fund had a year-end fund balance of $440,759, representing 18.7 percent of annual expenditures totaling $2,356,673.

Community Service Special Revenue Fund (continued)

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

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $3,977,083, compared to a decrease of $8,418,946 anticipated in the budget. Capital outlay expenditures were less than budget, due to conservative budgeting and timing delays of projects. At year-end, $9,976,685 of fund balance remains restricted for capital projects.

Debt Service Fund

Total fund balance in the Debt Service Fund increased by $1,178,966 in the current year, which was $30,190 less than the increase anticipated in the budget. The Debt Service Fund balance increase is due to restricted debt levies made in the current year to finance future qualified school construction bond payments. The Debt Service Fund has a year-end fund balance of $13,527,201 available for future principal and interest debt service payments.

Proprietary Funds – Internal Service Funds

The District uses internal service funds to account for health and dental insurance offered by the District to its employees as self-insured plans. The following table presents the combined activity reported for the past three fiscal years for the internal service funds:

	June 30,		
	2020	2021	2022
Operating revenue			
Charges for services	$ 9,230,392	$ 9,505,225	$ 9,075,293
Operating expenses			
Health benefit claims	8,148,838	8,170,183	9,094,925
Dental benefit claims	501,024	609,945	616,459
Total operating expenses	8,649,862	8,780,128	9,711,384
Operating income (loss)	580,530	725,097	(636,091)
Nonoperating revenue			
Investment earnings	75,075	8,546	13,743
Change in net position	655,605	733,643	(622,348)
Net position			
Beginning of year	4,941,970	5,597,575	6,331,218
End of year	$ 5,597,575	$ 6,331,218	$ 5,708,870

Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of $5,479,026 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,		
	2022	2021	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 52,384,652	$ 54,838,330	$ (2,453,678)
Total capital assets, net of depreciation	89,147,217	87,730,184	1,417,033
Bonds payable (including premium/discount)	(76,300,065)	(77,889,387)	1,589,322
Pension adjustments	(45,445,853)	(48,145,872)	2,700,019
OPEB adjustments	(3,052,972)	(4,280,100)	1,227,128
Other adjustments	4,641,093	4,694,724	(53,631)
Total net position – governmental activities	$ 21,374,072	$ 16,947,879	$ 4,426,193
Net position			
Net investment in capital assets	$ 22,771,722	$ 23,581,307	$ (809,585)
Restricted	26,040,498	23,780,384	2,260,114
Unrestricted	(27,438,148)	(30,413,812)	2,975,664
Total net position	$ 21,374,072	$ 16,947,879	$ 4,426,193

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g. Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by $4,426,193 during fiscal 2022. The District's net investment in capital assets decreased by $809,585. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

Restricted net position increased during the prior year, with the largest increase in amounts restricted for capital asset acquisition, debt service, and food service. The change in unrestricted net position includes changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The financial operations of the General Fund and internal service funds, as previously discussed, also contributed to the change in unrestricted net position.

ACCOUNTING AND AUDITING UPDATES

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

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

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

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

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

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

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

GASB STATEMENT NO. 99, *OMNIBUS 2022*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset.

- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
- Disclosures related to nonmonetary transactions.
- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements.
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*
- Terminology used in Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments* to refer to resource flows statements.

The requirements of this statement that are effective are as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS – AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

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

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

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

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

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

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INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Financial Statements and
Supplementary Information

Year Ended
June 30, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 200

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Board and Administration
Year Ended June 30, 2022

SCHOOL BOARD

	Board Position
Brian Davis	Chair
Stephanie Malm	Vice Chair
Becky Beissel	Clerk
Lisa Hedin	Treasurer
Jessica Dressely	Director
Mike Reis	Director
Carrie Tate	Director

ADMINISTRATION

Robert McDowell	Superintendent
Jennifer Seubert	Director of Finance and Operations
Cathy Moen	Director of Human Resources
Megan Miller	Director of Special Services
Kari Gorr	Director of Community Education
Rachel Larson	Director of Teaching and Learning
Missy Williams	Director of Technology/Student Systems
Brittney Hirschauer	Director of Food and Nutrition
Cameron Peterson	Director of Buildings and Maintenance
Trent Hanson	Athletic Director

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FINANCIAL SECTION

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

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, 2022, 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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 to the financial statements, in fiscal 2022, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
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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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

(continued)

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

(continued)

Prior Year Comparative Information

We have previously audited the District's 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated October 20, 2021. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
October 19, 2022

This section of Independent School District No. 200's (the District) annual financial statements presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2022. Please read it in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2022 by $21,374,072 (net position). The District's total net position increased by $4,426,193 during the fiscal year ended June 30, 2022.

- Government-wide revenues totaled $68,959,539 and were $4,426,193 more than expenses of $64,533,346.

- The General Fund's total fund balance (under the governmental fund presentation) decreased by $278,963 from the prior year, compared to a decrease of $1,960,156 planned in the budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplementary information consisting of combining and individual fund financial statements and schedules.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

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

FUND FINANCIAL STATEMENTS

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

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

The District maintains the following kinds of funds:

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

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

Table 1
Summary Statement of Net Position
as of June 30, 2022 and 2021

	2022	2021
Assets		
Current and other assets	$ 82,565,870	$ 85,780,947
Capital assets, net of depreciation/amortization	89,147,217	87,730,184
Total assets	$ 171,713,087	$ 173,511,131
Deferred outflows of resources		
Pension plan deferments	$ 12,351,774	$ 14,732,485
OPEB plan deferments	405,010	438,891
Total deferred outflows of resources	$ 12,756,784	$ 15,171,376
Liabilities		
Current and other liabilities	$ 7,521,915	$ 7,871,930
Long-term liabilities, including due within one year	101,991,668	119,473,596
Total liabilities	$ 109,513,583	$ 127,345,526
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 16,758,752	$ 16,840,339
Lease revenue for subsequent year	243,047	–
Pension plan deferments	35,881,073	26,941,281
OPEB plan deferments	699,344	607,482
Total deferred inflows of resources	$ 53,582,216	$ 44,389,102
Net position		
Net investment in capital assets	$ 22,771,722	$ 23,581,307
Restricted	26,040,498	23,780,384
Unrestricted	(27,438,148)	(30,413,812)
Total net position	$ 21,374,072	$ 16,947,879

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

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

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

Table 2
Summary Statement of Activities
for the Years Ended June 30, 2022 and 2021

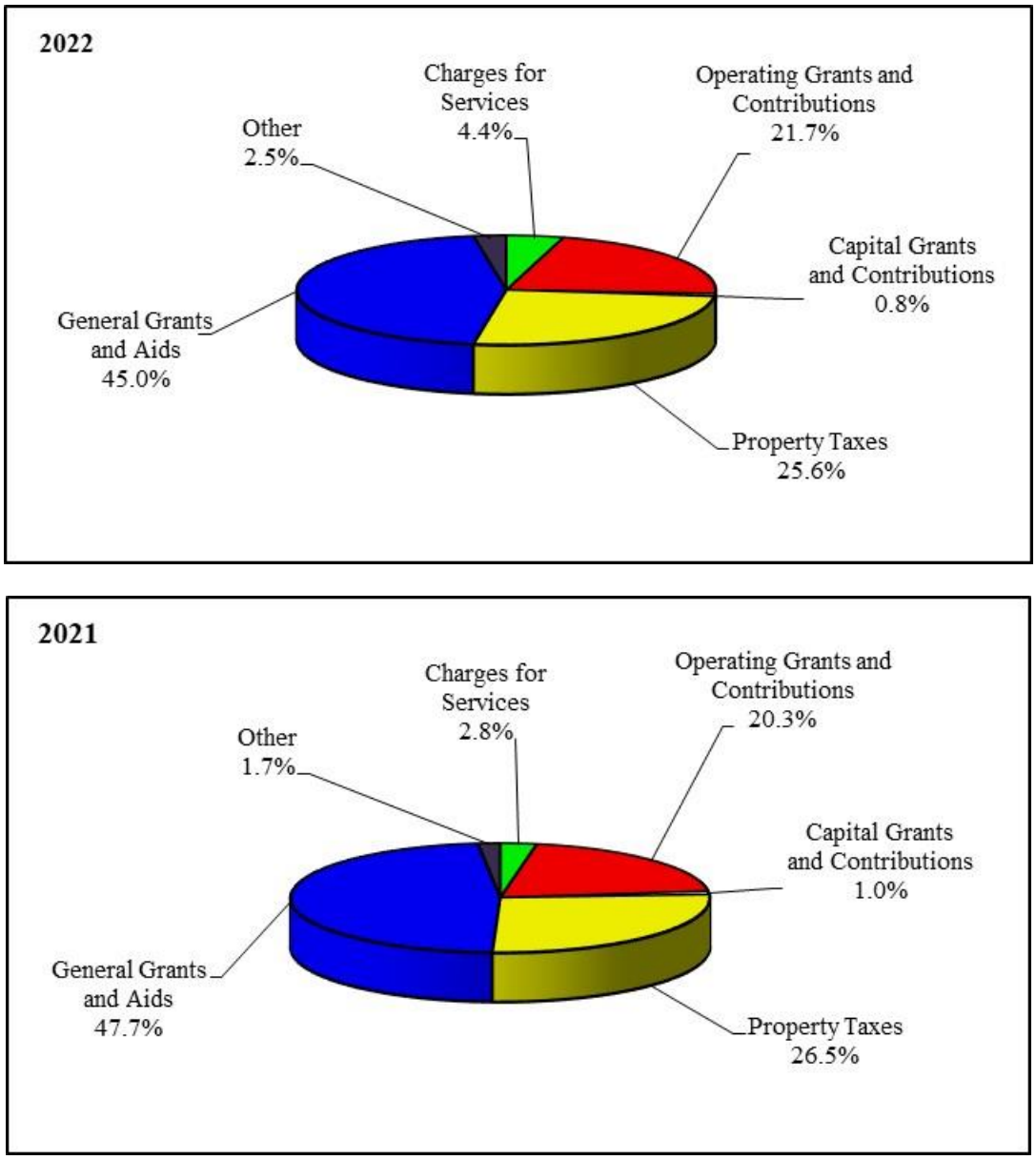
	2022	2021
Revenues		
Program revenues		
Charges for services	$ 3,011,876	$ 1,865,686
Operating grants and contributions	14,985,108	13,471,334
Capital grants and contributions	582,774	638,216
General revenues		
Property taxes	17,624,201	17,600,603
General grants and aids	31,025,644	31,714,973
Other	1,729,936	1,159,166
Total revenues	68,959,539	66,449,978
Expenses		
Administration	2,060,746	2,355,133
District support services	2,080,293	2,669,814
Elementary and secondary regular instruction	24,990,235	27,251,616
Vocational education instruction	612,484	469,436
Special education instruction	10,164,976	10,174,796
Instructional support services	2,645,050	2,716,163
Pupil support services	6,927,624	5,848,284
Sites and buildings	7,612,125	6,992,385
Fiscal and other fixed cost programs	383,778	364,942
Food service	2,593,488	1,811,603
Community service	2,243,923	2,314,068
Interest and fiscal charges	2,218,624	2,125,150
Total expenses	64,533,346	65,093,390
Change in net position	4,426,193	1,356,588
Net position – beginning	16,947,879	15,591,291
Net position – ending	$ 21,374,072	$ 16,947,879

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

The COVID-19 pandemic continues to impact financial activity in the current year. Revenues shifted in operating grants and contributions with more federal revenues recognized through pandemic-related grants. Charges for services and other general revenues were up with less activity restrictions in the current year. Expenses were down compared to the prior year due, in part, to changes in state-wide pension plans.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2022 and 2021

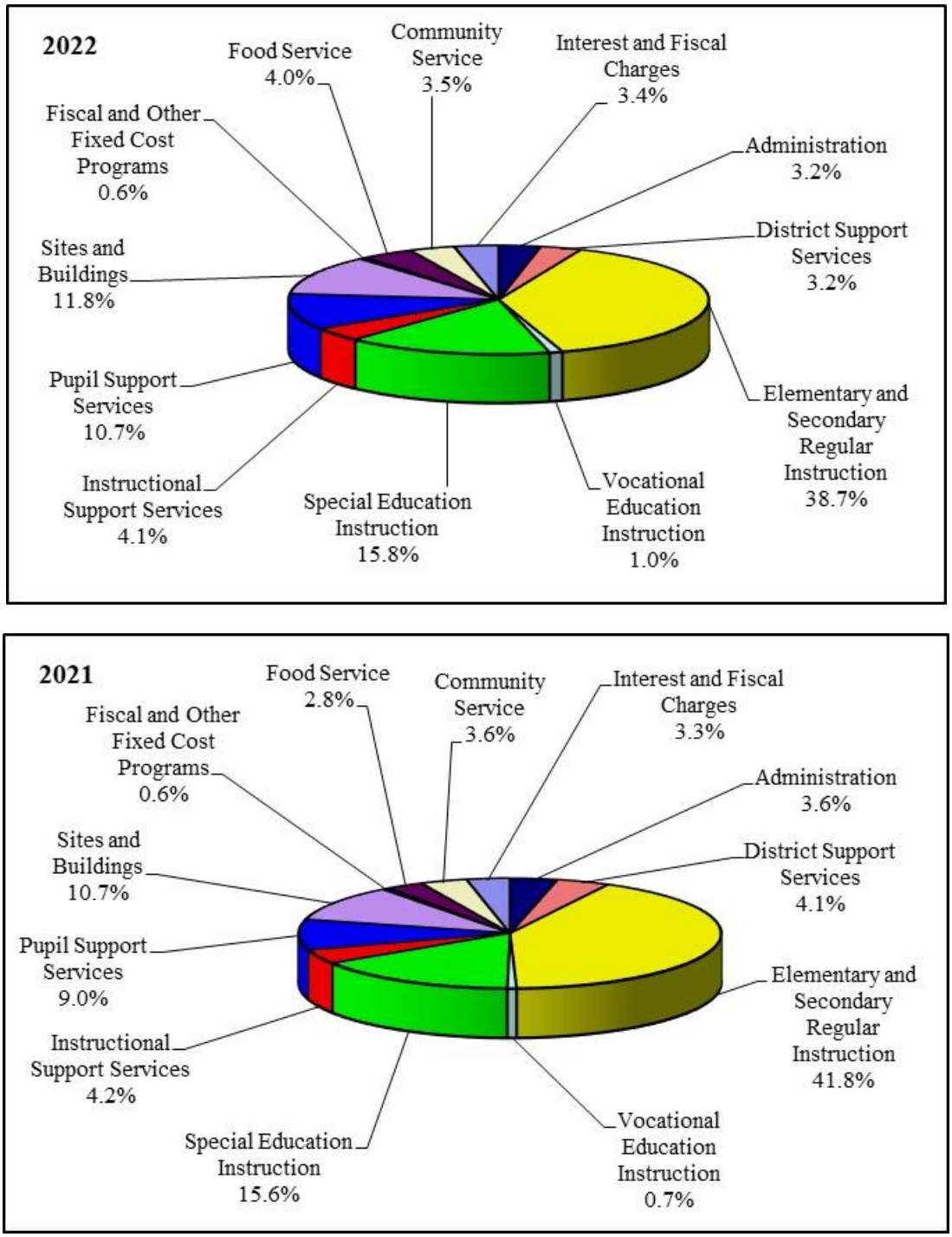


The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

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

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2022 and 2021



The District's expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Table 3
Governmental Fund Balances
as of June 30, 2022 and 2021

	2022	2021	Change
Major funds			
General	$ 27,325,184	$ 27,604,147	$ (278,963)
Capital Projects – Building Construction	9,976,685	13,953,768	(3,977,083)
Debt Service	13,527,201	12,348,235	1,178,966
Nonmajor funds			
Food Service Special Revenue	1,114,823	490,750	624,073
Community Service Special Revenue	440,759	441,430	(671)
Total governmental funds	$ 52,384,652	$ 54,838,330	$ (2,453,678)

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance, which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2022, the District's governmental funds reported combined fund balances of $52,384,652, a decrease of $2,453,678 in comparison with the prior year. Approximately 26.3 percent of this amount ($13,758,301) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form ($468,005), 2) restricted for particular purposes ($36,072,050), 3) committed for particular purposes ($1,081,414), or 4) assigned for particular purpose ($1,004,882).

Changes in the table above are discussed on the following pages.

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the amendments to the General Fund budget:

Table 4
General Fund
Budget

	Original Budget	Final Budget	Change	Percent Change
Revenues	$ 56,754,195	$ 58,717,885	$ 1,963,690	3.5%
Expenditures	$ 58,150,090	$ 60,678,041	$ 2,527,951	4.3%

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended the budget for known significant changes in circumstances, such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

Table 5
General Fund
Operating Results

		Over (Under) Final Budget		Over (Under) Prior Year	
	2022 Actual	Amount	Percent	Amount	Percent
Revenue	$ 57,945,176	$ (772,709)	(1.3%)	$ 400,968	0.7%
Expenditures	58,254,324	(2,423,717)	(4.0%)	3,516,250	6.4%
Excess (deficiency) of revenue over expenditures	(309,148)	1,651,008		(3,115,282)	
Net other financing sources (uses)	30,185	30,185		155,185	
Net change in fund balances	$ (278,963)	$ 1,681,193		$ (2,960,097)	

The fund balance of the General Fund decreased $278,963, compared to a decrease of $1,960,156 approved in the final budget.

General Fund revenues for 2022 increased $400,968, or 0.7 percent, compared to the prior year, and were $772,709, or 1.3 percent, under budget. The increase over the prior year was primarily due to a greater number of local sources with COVID-19 pandemic restrictions easing and the District collecting more fees and charges with the return to the in-person learning model. The largest variance to budget occurred in state sources, which were less than anticipated, due to the District serving fewer students than projected.

Total General Fund expenditures for 2022 increased compared to the prior year, and were under budget as presented in Table 5. The change over the prior year expenditures was anticipated in the budget with the easing of pandemic-related restrictions and the impact of inflationary increases on current year spending. Expenditures were under budget, due to difficulty in filling open positions and the timing of capital spending. Efforts by all departments and budget managers to spend within their approved appropriations contributed to the favorable expenditure variance to budget.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with $9,976,685 of fund balance restricted for building construction. District taxpayers approved the issuance of the 2018A General Obligation School Building Bonds, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled $4,462,596 for the current year.

Debt Service Fund

Debt Service Fund revenues exceeded expenditures by $1,178,966 in the current year, compared to a $1,209,156 fund balance increase anticipated in the budget. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The remaining fund balance of $13,527,201 at June 30, 2022, is available for meeting future debt service obligations.

Other Governmental Funds

The Food Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by $624,073, compared to a planned fund balance increase of $5,899. As students returned to a more traditional learning model, activity increased significantly contributing to the favorable variance in revenues, which more than offset the small number of expenditures exceeding current year appropriations.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues, decreasing equity by $671, compared to a planned fund balance reduction of $205,423. Revenues and expenditures were more than prior year amounts, due to increased program participation with pandemic restrictions easing in the current year.

Internal Service Funds

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

Operating revenues for the internal service funds for fiscal 2022 totaled $9,075,293. This is a decrease from the fiscal year 2021 operating revenue level of $9,505,225. Nonoperating revenues totaled $13,743, which is an increase from the fiscal year 2021 nonoperating revenue of $8,546. Operating expenses in fiscal year 2022 totaled $9,711,384, which represents an increase from fiscal year 2021 operating expenditures of $8,780,128, due to more health and dental benefit claims.

The net position for all internal service funds as of June 30, 2022 was $5,708,870, which represents a decrease of $622,348 from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation/amortization expense for fiscal years ended June 30, 2022 and 2021:

Table 6
Capital Assets

	2022	2021	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	24,810,015	26,120,194	(1,310,179)
Improvements	20,500,257	18,916,441	1,583,816
Buildings	102,651,475	98,887,084	3,764,391
Buildings – leased	47,140	–	47,140
Furniture and equipment	12,040,110	10,583,814	1,456,296
Furniture and equipment – leased	74,174	–	74,174
Less accumulated depreciation/amortization	(75,116,331)	(70,917,726)	(4,198,605)
Total	$ 89,147,217	$ 87,730,184	$ 1,417,033
Depreciation/amortization expense	$ 4,224,342	$ 3,912,046	$ 312,296

By the end of 2022, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2022, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page.

The District defines capital assets as those with an initial, individual cost of $5,000 or more, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities with changes from the prior year:

Table 7
Outstanding Long-Term Liabilities

	2022	2021	Change
General obligation bonds payable	$ 98,705,000	$ 102,045,000	$ (3,340,000)
Unamortized premium/discount	(22,404,935)	(24,155,613)	1,750,678
Finance purchases payable	–	213,258	(213,258)
Lease liability	52,115	–	52,115
Net/total pension liability	21,916,554	35,937,076	(14,020,522)
Net OPEB liability	2,758,638	4,111,509	(1,352,871)
Severance benefits payable	854,911	1,177,407	(322,496)
Compensated absences payable	109,385	144,959	(35,574)
Total	$ 101,991,668	$ 119,473,596	$ (17,481,928)

The changes in general obligation bonds payable and unamortized premium/discount in the table above are primarily due to principal payments and amortization during fiscal year 2022 as planned in the approved repayment schedules.

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

The state limits the amount of general obligation debt the District can issue to 15 percent of the market value of all taxable property within the District's corporate limits (see Table 8):

Table 8
Limitations on Debt

District's market value	$ 3,768,897,825
Limit rate	15.0%
Legal debt limit	$ 565,334,674

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

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added $135, or 2.00 percent, per pupil to the basic general education funding formula for fiscal year 2023.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	Governmental Activities	
	2022	2021
Assets		
Cash and temporary investments	$ 54,729,424	$ 60,290,640
Receivables		
Current taxes	9,626,989	9,560,426
Delinquent taxes	196,288	257,473
Accounts and interest	596,235	219,585
Due from other governmental units	4,238,483	3,954,874
Due from post-employment benefits trust	3,882	3,705
Lease revenue	243,047	–
Inventory	22,929	31,919
Prepaid items	445,076	307,040
Restricted assets – temporarily restricted		
Cash and investments for debt service	12,463,517	11,155,285
Capital assets		
Not depreciated/amortized	28,950,392	30,260,571
Depreciated, net of accumulated depreciation/amortization	60,196,825	57,469,613
Total capital assets, net of accumulated depreciation/amortization	89,147,217	87,730,184
Total assets	171,713,087	173,511,131
Deferred outflows of resources		
Pension plan deferments	12,351,774	14,732,485
OPEB plan deferments	405,010	438,891
Total deferred outflows of resources	12,756,784	15,171,376
Total assets and deferred outflows of resources	$ 184,469,871	$ 188,682,507
Liabilities		
Salaries payable	$ 1,993,101	$ 1,935,186
Accounts and contracts payable	2,710,317	2,950,907
Accrued interest payable	156,215	225,561
Due to other governmental units	159,518	63,263
Unearned revenue	1,820,932	1,971,484
Severance benefits payable	127,187	39,855
Claims incurred, but not reported	554,645	685,674
Long-term liabilities		
Due within one year	3,826,842	3,788,028
Due in more than one year	98,164,826	115,685,568
Total long-term liabilities	101,991,668	119,473,596
Total liabilities	109,513,583	127,345,526
Deferred inflows of resources		
Property taxes levied for subsequent year	16,758,752	16,840,339
Lease revenue for subsequent years	243,047	–
Pension plan deferments	35,881,073	26,941,281
OPEB plan deferments	699,344	607,482
Total deferred inflows of resources	53,582,216	44,389,102
Net position		
Net investment in capital assets	22,771,722	23,581,307
Restricted for		
Capital asset acquisition	10,195,526	9,731,684
Debt service	13,398,817	12,156,920
Food service	1,114,823	490,750
Community service	443,664	444,957
Other purposes (state and other funding restrictions)	887,668	956,073
Unrestricted	(27,438,148)	(30,413,812)
Total net position	21,374,072	16,947,879
Total liabilities, deferred inflows of resources, and net position	$ 184,469,871	$ 188,682,507

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

Functions/Programs	2022 Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2022 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2021 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 2,060,746	$ –	$ –	$ –	$ (2,060,746)	$ (2,355,133)
District support services	2,080,293	–	4,601	–	(2,075,692)	(2,662,384)
Elementary and secondary regular instruction	24,990,235	616,608	2,967,177	–	(21,406,450)	(23,974,165)
Vocational education instruction	612,484	10,676	2,547	–	(599,261)	(464,545)
Special education instruction	10,164,976	422,769	7,445,968	–	(2,296,239)	(2,611,657)
Instructional support services	2,645,050	–	630,364	–	(2,014,686)	(2,109,850)
Pupil support services	6,927,624	36,498	171,762	540	(6,718,824)	(5,668,447)
Sites and buildings	7,612,125	136,432	370,874	582,234	(6,522,585)	(5,816,090)
Fiscal and other fixed cost programs	383,778	–	–	–	(383,778)	(364,942)
Food service	2,593,488	292,130	2,990,692	–	689,334	(171,167)
Community service	2,243,923	1,496,763	401,123	–	(346,037)	(794,624)
Interest and fiscal charges	2,218,624	–	–	–	(2,218,624)	(2,125,150)
Total governmental activities	$ 64,533,346	$ 3,011,876	$ 14,985,108	$ 582,774	(45,953,588)	(49,118,154)
General revenues						
Taxes						
Property taxes, for general purposes					12,915,506	12,833,809
Property taxes, for community service					455,565	462,408
Property taxes, for debt service					4,253,130	4,304,386
General grants and aids					31,025,644	31,714,973
Other general revenues					1,110,454	648,071
Investment earnings					619,482	511,095
Total general revenues					50,379,781	50,474,742
Change in net position					4,426,193	1,356,588
Net position – beginning					16,947,879	15,591,291
Net position – ending					$ 21,374,072	$ 16,947,879

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 33,028,011	$ 9,582,521	$ 3,014,995	$ 1,939,600
Cash and investments held by trustee	–	–	12,463,517	–
Receivables				
Current taxes	6,722,031	–	2,652,854	252,104
Delinquent taxes	140,685	–	50,281	5,322
Accounts and interest	97,528	465,813	–	27,121
Due from other governmental units	4,037,010	–	28,637	172,836
Due from other funds	3,882	–	–	–
Lease revenue	243,047	–	–	–
Inventory	–	–	–	22,929
Prepaid items	397,393	–	–	47,683
Total assets	$ 44,669,587	$ 10,048,334	$ 18,210,284	$ 2,467,595
Liabilities				
Salaries payable	$ 1,820,584	$ –	$ –	$ 172,517
Accounts and contracts payable	2,603,772	71,649	500	34,396
Due to other governmental units	159,518	–	–	–
Due to other funds	5,528	–	–	–
Unearned revenue	670,864	–	–	237,985
Severance benefits payable	127,187	–	–	–
Total liabilities	5,387,453	71,649	500	444,898
Deferred inflows of resources				
Property taxes levied for subsequent year	11,639,790	–	4,654,752	464,210
Lease revenue for subsequent years	243,047	–	–	–
Unavailable revenue – delinquent taxes	74,113	–	27,831	2,905
Total deferred inflows of resources	11,956,950	–	4,682,583	467,115
Fund balances				
Nonspendable	397,393	–	–	70,612
Restricted	11,083,194	9,976,685	13,527,201	1,484,970
Committed	1,081,414	–	–	–
Assigned	1,004,882	–	–	–
Unassigned	13,758,301	–	–	–
Total fund balances	27,325,184	9,976,685	13,527,201	1,555,582
Total liabilities, deferred inflows of resources, and fund balances	$ 44,669,587	$ 10,048,334	$ 18,210,284	$ 2,467,595

See notes to basic financial statements

Total Governmental Funds	
2022	2021
$ 47,565,127	$ 52,343,414
12,463,517	11,155,285
9,626,989	9,560,426
196,288	257,473
590,462	214,137
4,238,483	3,954,874
3,882	3,705
243,047	–
22,929	31,919
445,076	307,040
$ 75,395,800	$ 77,828,273
$ 1,993,101	$ 1,935,186
2,710,317	2,950,907
159,518	63,263
5,528	806
908,849	1,034,896
127,187	39,855
5,904,500	6,024,913
16,758,752	16,840,339
243,047	–
104,849	124,691
17,106,648	16,965,030
468,005	338,959
36,072,050	37,875,154
1,081,414	1,265,718
1,004,882	646,102
13,758,301	14,712,397
52,384,652	54,838,330
$ 75,395,800	$ 77,828,273

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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, 2022
(With Partial Comparative Information as of June 30, 2021)

	2022	2021
Total fund balances – governmental funds	$ 52,384,652	$ 54,838,330
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	164,263,548	158,647,910
Accumulated depreciation/amortization	(75,116,331)	(70,917,726)
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	(98,705,000)	(102,045,000)
Unamortized premium/discount	22,404,935	24,155,613
Finance purchases payable	–	(213,258)
Lease liability	(52,115)	–
Net/total pension liability	(21,916,554)	(35,937,076)
Net OPEB liability	(2,758,638)	(4,111,509)
Severance benefits payable	(854,911)	(1,177,407)
Compensated absences payable	(109,385)	(144,959)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(156,215)	(225,561)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	5,708,870	6,331,218
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	12,351,774	14,732,485
Deferred outflows of resources – OPEB plan deferments	405,010	438,891
Deferred inflows of resources – pension plan deferments	(35,881,073)	(26,941,281)
Deferred inflows of resources – OPEB plan deferments	(699,344)	(607,482)
Deferred inflows of resources – unavailable revenue – delinquent taxes	104,849	124,691
Total net position – governmental activities	$ 21,374,072	$ 16,947,879

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 12,928,311	$ –	$ 4,259,545	$ 456,187
Investment earnings	77,534	19,702	504,864	3,639
Other	1,837,441	465,811	–	1,788,893
State sources	40,141,870	–	286,470	463,320
Federal sources	2,960,020	–	–	2,928,495
Total revenue	57,945,176	485,513	5,050,879	5,640,534
Expenditures				
Current				
Administration	2,167,756	–	–	–
District support services	2,139,548	–	–	–
Elementary and secondary regular instruction	26,319,133	–	–	–
Vocational education instruction	626,594	–	–	–
Special education instruction	10,609,524	–	–	–
Instructional support services	2,733,248	–	–	–
Pupil support services	7,007,323	–	–	–
Sites and buildings	5,983,184	–	–	–
Fiscal and other fixed cost programs	383,778	–	–	–
Food service	–	–	–	2,616,819
Community service	–	–	–	2,351,531
Capital outlay	–	4,462,596	–	45,182
Debt service				
Principal	279,005	–	3,340,000	3,452
Interest and fiscal charges	5,231	–	531,913	148
Total expenditures	58,254,324	4,462,596	3,871,913	5,017,132
Excess (deficiency) of revenue over expenditures	(309,148)	(3,977,083)	1,178,966	623,402
Other financing sources (uses)				
Sale of capital assets	9,475	–	–	–
Insurance recovery	20,710	–	–	–
Transfer in	–	–	–	–
Transfer out	–	–	–	–
Total other financing sources (uses)	30,185	–	–	–
Net change in fund balances	(278,963)	(3,977,083)	1,178,966	623,402
Fund balances				
Beginning of year	27,604,147	13,953,768	12,348,235	932,180
End of year	$ 27,325,184	$ 9,976,685	$ 13,527,201	$ 1,555,582

See notes to basic financial statements

Total Governmental Funds	
2022	2021
$ 17,644,043	$ 17,645,778
605,739	502,549
4,092,145	2,513,757
40,891,660	41,107,239
5,888,515	4,645,281
69,122,102	66,414,604
2,167,756	2,300,053
2,139,548	2,728,397
26,319,133	25,385,869
626,594	452,624
10,609,524	9,985,005
2,733,248	2,683,822
7,007,323	5,837,685
5,983,184	4,777,574
383,778	364,942
2,616,819	1,760,078
2,351,531	2,326,665
4,507,778	6,878,483
3,622,457	3,400,879
537,292	694,187
71,605,965	69,576,263
(2,483,863)	(3,161,659)
9,475	–
20,710	–
–	125,000
–	(125,000)
30,185	–
(2,453,678)	(3,161,659)
54,838,330	57,999,989
$ 52,384,652	$ 54,838,330

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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, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	2022	2021
Total net change in fund balances – governmental funds	$ (2,453,678)	$ (3,161,659)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	5,520,061	6,897,901
Depreciation/amortization expense	(4,224,342)	(3,912,046)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,340,000	3,195,000
Finance purchase payable	213,258	205,879
Lease liability	69,199	–
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.	(1,750,678)	(1,496,766)
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	14,020,522	(4,611,513)
Net OPEB liability	1,352,871	603,200
Severance benefits payable	322,496	12,480
Compensated absences payable	35,574	20,349
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.	69,346	65,803
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.	(622,348)	733,643
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	(2,380,711)	(9,538,661)
Deferred outflows of resources – OPEB plan deferments	(33,881)	120,221
Deferred inflows of resources – pension plan deferments	(8,939,792)	12,661,418
Deferred inflows of resources – OPEB plan deferments	(91,862)	(393,486)
Deferred inflows of resources – unavailable revenue – delinquent taxes	(19,842)	(45,175)
Change in net position – governmental activities	$ 4,426,193	$ 1,356,588

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2022

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 12,637,754	$ 12,695,734	$ 12,928,311	$ 232,577
Investment earnings	279,000	279,000	77,534	(201,466)
Other	2,040,774	2,001,593	1,837,441	(164,152)
State sources	40,345,212	40,696,544	40,141,870	(554,674)
Federal sources	1,451,455	3,045,014	2,960,020	(84,994)
Total revenue	56,754,195	58,717,885	57,945,176	(772,709)
Expenditures				
Current				
Administration	2,151,819	2,160,632	2,167,756	7,124
District support services	2,184,791	2,362,798	2,139,548	(223,250)
Elementary and secondary regular instruction	26,771,789	27,707,306	26,319,133	(1,388,173)
Vocational education instruction	562,100	563,886	626,594	62,708
Special education instruction	10,627,682	10,722,425	10,609,524	(112,901)
Instructional support services	2,410,919	2,936,637	2,733,248	(203,389)
Pupil support services	5,950,947	6,468,632	7,007,323	538,691
Sites and buildings	6,549,407	7,156,748	5,983,184	(1,173,564)
Fiscal and other fixed cost programs	379,304	379,304	383,778	4,474
Debt service				
Principal	553,871	212,212	279,005	66,793
Interest and fiscal charges	7,461	7,461	5,231	(2,230)
Total expenditures	58,150,090	60,678,041	58,254,324	(2,423,717)
Excess (deficiency) of revenue over expenditures	(1,395,895)	(1,960,156)	(309,148)	1,651,008
Other financing sources				
Sale of capital assets	–	–	9,475	9,475
Insurance recovery	–	–	20,710	20,710
Total other financing sources	–	–	30,185	30,185
Net change in fund balances	$ (1,395,895)	$ (1,960,156)	(278,963)	$ 1,681,193
Fund balances				
Beginning of year			27,604,147	
End of year			$ 27,325,184	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
Internal Service Funds
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	2022	2021
Assets		
Current assets		
Cash and temporary investments	$ 7,164,297	$ 7,947,226
Receivables		
Accounts and interest	5,773	5,448
Due from other funds	5,528	806
Total current assets	7,175,598	7,953,480
Liabilities		
Current liabilities		
Unearned revenue	912,083	936,588
Claims incurred, but not reported	554,645	685,674
Total current liabilities	1,466,728	1,622,262
Net position		
Unrestricted	$ 5,708,870	$ 6,331,218

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	2022	2021
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 9,075,293	$ 9,505,225
Operating expenses		
Health benefit claims	9,094,925	8,170,183
Dental benefit claims	616,459	609,945
Total operating expenses	9,711,384	8,780,128
Operating income (loss)	(636,091)	725,097
Nonoperating revenue		
Investment earnings	13,743	8,546
Change in net position	(622,348)	733,643
Net position		
Beginning of year	6,331,218	5,597,575
End of year	$ 5,708,870	$ 6,331,218

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	2022	2021
Cash flows from operating activities		
Contributions from governmental funds	$ 9,050,463	$ 9,516,520
Payment for health claims	(9,228,717)	(7,997,209)
Payment for dental claims	(613,696)	(615,197)
Net cash flows from operating activities	(791,950)	904,114
Cash flows from noncapital financing activities		
Cash received from other funds	–	901
Cash paid to other funds	(4,722)	–
Net cash flows from noncapital financing activities	(4,722)	901
Cash flows from investing activities		
Investment income received	13,743	8,546
Net change in cash and cash equivalents	(782,929)	913,561
Cash and cash equivalents		
Beginning of year	7,947,226	7,033,665
End of year	$ 7,164,297	$ 7,947,226
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ (636,091)	$ 725,097
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(325)	11,769
Unearned revenue	(24,505)	(474)
Claims incurred, but not reported	(131,029)	167,722
Net cash flows from operating activities	$ (791,950)	$ 904,114

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2022

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Assets		
Investments held by trustee		
State Board of Investment – external investment pool	$ 5,482,908	$ –
Guaranteed investment contract	–	69,214
Total assets	5,482,908	69,214
Liabilities		
Due to other funds	3,882	–
Net position		
Held in trust for employee benefits	$ 5,479,026	$ 69,214

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2022

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Additions		
Contributions		
Employer	$ 1,133,311	$ –
Investment earnings	14,806	1,258
Total additions	1,148,117	1,258
Deductions		
Benefits	485,627	–
Other deductions	–	19,668
Total deductions	485,627	19,668
Change in net position	662,490	(18,410)
Net position		
Beginning of year	4,816,536	87,624
End of year	$ 5,479,026	$ 69,214

See notes to basic financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 200 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

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

C. Government-Wide Financial Statement Presentation

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

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

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

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

D. Fund Financial Statement Presentation

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

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

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

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term obligations, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Description of Funds

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

Major Governmental Funds

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

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

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

Nonmajor Governmental Funds

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

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

Proprietary Funds

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

Fiduciary Funds

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Actual expenditures exceeded final budgeted appropriations for fiscal 2022 by $16,791 and $50 in the Food Service Special Revenue Fund and the Debt Service Fund, respectively. Revenues in excess of budget and available fund balance covered these variances.

F. Cash and Temporary Investments

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables

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

H. Inventories

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

I. Prepaid Items

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

J. Property Taxes

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes $801,439 of the property tax levy collectible in 2022 as revenue to the District in fiscal year 2021–2022. The remaining portion of the taxes collectible in 2022 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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

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

K. Capital Assets

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Leased 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 $5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

L. Long-Term Obligations

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

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

M. Compensated Absences

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

N. Severance Benefits

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. State-Wide Pension Plans

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

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

P. Other Post-Employment Benefits (OPEB) Plan

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

Q. Deferred Outflows/Inflows of Resources

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

The District reports deferred outflows and inflows of resources related to pensions and OPEB plans reported in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, 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 and internal service fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

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

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

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

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

S. Fund Balance Classifications

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

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

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

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

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

- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

T. Restricted Assets

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

U. Use of Estimates

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

V. Risk Management and Self-Insurance

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

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

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

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

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

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2021	$ 20,533	$ 609,945	$ 615,197	$ 15,281
2022	$ 15,281	$ 616,459	$ 613,696	$ 18,044

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
2021	$ 497,419	$ 8,170,183	$ 7,997,209	$ 670,393
2022	$ 670,393	$ 9,094,925	$ 9,228,717	$ 536,601

W. Prior Period Comparative Financial Information/Reclassification

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

X. Change in Accounting Principle

During the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases.* This statement included major changes in recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Certain amounts necessary to fully restate fiscal year 2021 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new GASB statement in the current year resulted in the District reporting a new lease receivable and deferred inflows of resources. Also, adjustments to capital assets and long-term liabilities were made, but did require a restatement of net position in the current year. See Note 3, Note 4, and Note 5 for additional details on this change in the current year.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$	496,041
Investments		72,249,022
Total deposits and investments	$	72,745,063

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

Statement of Net Position		
Cash and temporary investments	$	54,729,424
Restricted assets – temporarily restricted		
Cash and investments for debt service		12,463,517
Statement of Fiduciary Net Position		
Investments held by trustee		
Post-Employment Benefits Trust Fund		5,482,908
Other Private-Purpose Trust Fund		69,214
Total deposits and investments	$	72,745,063

B. Deposits

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

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

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

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

At year-end, the carrying amount and bank balance of the District's deposits was $496,041. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or collateral held by the District's agent in the District's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
Repurchase agreement – Citigroup GIC	A	S&P	N/A	1–5 years	$ 12,463,517
Guaranteed investment contract	AA	S&P	N/A	1–5 years	69,214
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized cost	N/A	31,983,383
Minnesota School District Liquid Asset Fund – Term Series	AAA	S&P	Amortized cost	< 1 year	22,250,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized cost	N/A	5,482,908
Total investments					$ 72,249,022

N/A – Not Applicable
N/R – Not Rated

The Minnesota School District Liquid Asset Fund (MSDLAF) and the Minnesota State Board of Investment Retirement Money Fund are regulated by Minnesota Statutes and are external investment pools, which are not registered with the Securities and Exchange Commission. The District's investment in the MSDLAF is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. The District's investment in the Minnesota State Board of Investment Retirement Money Fund is based on an amortized cost method that approximates fair value. For these investment pools there are no unfunded commitments; redemption frequency is daily; and no redemption notice is required except for the MSDLAF – MAX Class investment pool, which has a redemption notice period of 14 days. MSDLAF Term Series investments have a maturity of 60 days to 1 year and early withdrawal may result in substantial early redemption penalties.

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

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

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District's investment policies do not address concentration risk. At June 30, 2022, the District's investment portfolio includes the following percentages of specific issuers:

Repurchase agreement – Citigroup GIC	17.3%

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District's investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

NOTE 3 – LEASE RECEIVABLE

The District has entered into a lease receivable agreement for cell tower rental space on district property. The lease is reported using an incremental rate of 3.25 percent with a final maturity in fiscal 2037. During the current year, the District received principal and interest payments on this lease of $16,336.

NOTE 4 – CAPITAL ASSETS

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

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized						
Land	$ 4,140,377	$ –	$ –	$ –	$ –	$ 4,140,377
Construction in progress	26,120,194	–	946,720	–	(2,256,899)	24,810,015
Total capital assets, not depreciated/amortized	30,260,571	–	946,720	–	(2,256,899)	28,950,392
Capital assets, depreciated/amortized						
Improvements	18,916,441	–	1,097,850	–	485,966	20,500,257
Buildings	98,887,084	–	1,997,344	–	1,767,047	102,651,475
Buildings – leased	–	47,140	–	–	–	47,140
Furniture and equipment	10,583,814	–	1,478,147	(25,737)	3,886	12,040,110
Furniture and equipment – leased	–	74,174	–	–	–	74,174
Total capital assets, depreciated/amortized	128,387,339	121,314	4,573,341	(25,737)	2,256,899	135,313,156
Less accumulated depreciation/amortization for						
Improvements	(9,011,340)	–	(924,683)	–	–	(9,936,023)
Buildings	(53,764,862)	–	(2,752,166)	–	–	(56,517,028)
Buildings – leased	–	–	(33,275)	–	–	(33,275)
Furniture and equipment	(8,141,524)	–	(477,597)	25,737	–	(8,593,384)
Furniture and equipment – leased	–	–	(36,621)	–	–	(36,621)
Total accumulated depreciation/amortization	(70,917,726)	–	(4,224,342)	25,737	–	(75,116,331)
Net capital assets, depreciated/amortization	57,469,613	121,314	348,999	–	2,256,899	60,196,825
Total capital assets, net	$ 87,730,184	$ 121,314	$ 1,295,719	$ –	$ –	$ 89,147,217

*The remeasurement adjustment was for new lease standard requirements in the current year.

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

Administration	$ 1,118
District support services	34,066
Elementary and secondary regular instruction	1,442,645
Special education instruction	2,957
Instructional support services	253
Pupil support services	73,861
Sites and buildings	2,664,697
Community service	4,745
Total depreciation/amortization expense	$ 4,224,342

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2009A Taxable School Building Bonds	12/30/2009	2.00%	$ 16,750,000	02/01/2025	$ 16,750,000
2011A Alternative Facility Refunding Bonds	12/15/2011	2.00–2.35%	$ 3,430,000	02/01/2024	690,000
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	1,185,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	80,080,000
Total general obligation bonds payable					$ 98,705,000

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

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

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

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

B. Finance Purchases Payable

The District had entered into agreements to finance equipment and additional building space, which called for monthly principal and interest payments through June 2022. Annual principal and interest on these agreements were paid from the General Fund. Final payments were made in the current year as scheduled.

C. Lease Liability

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

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
2019 Toyota Corolla	3.25%	05/01/2021	04/15/2023	$ 2,956
ALC building space	3.25%	09/18/2019	11/01/2022	14,052
Sharp copier	3.25%	05/10/2019	05/01/2024	3,209
Konica Minolta copier	3.25%	05/07/2021	06/01/2023	31,898
Total lease liability				$ 52,115

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

D. Other Long-Term Liabilities

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

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

Pension Plans	Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 4,210,662	$ 3,143,203	$ 4,168,128	$ (190,577)
State-wide, multiple-employer – TRA	17,513,949	9,192,998	31,709,990	111,788
Single-employer – District	191,943	15,573	2,955	59,721
Total	$ 21,916,554	$ 12,351,774	$ 35,881,073	$ (19,068)

E. 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
2023	$ 3,495,000	$ 374,915	$ 50,555	$ 803
2024	3,505,000	364,125	1,560	25
2025	20,265,000	353,100	–	–
2026	4,670,000	15,200	–	–
2027	4,670,000	12,300	–	–
2028–2032	23,405,000	18,800	–	–
2033–2037	23,425,000	–	–	–
2038–2041	15,270,000	–	–	–
	$ 98,705,000	$ 1,138,440	$ 52,115	$ 828

F. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 102,045,000	$ –	$ –	$ 3,340,000	$ 98,705,000	$ 3,495,000
Unamortized premium/discount	(24,155,613)	–	–	(1,750,678)	(22,404,935)	–
Total bonds payable	77,889,387	–	–	1,589,322	76,300,065	3,495,000
Finance purchases payable	213,258	–	–	213,258	–	–
Lease liability	–	121,314	–	69,199	52,115	50,555
Net/total pension liability	35,937,076	–	4,098,283	18,118,805	21,916,554	51,679
Net OPEB liability	4,111,509	–	179,868	1,532,739	2,758,638	–
Severance benefits payable	1,177,407	–	–	322,496	854,911	120,223
Compensated absences payable	144,959	–	556,406	591,980	109,385	109,385
	$ 119,473,596	$ 121,314	$ 4,834,557	$ 22,437,799	$ 101,991,668	$ 3,826,842

*The remeasurement adjustment was for new lease standard requirements in the current year.

NOTE 6 – FUND BALANCES

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

A. Classifications

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

	General Fund	Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	$ –	$ –	$ –	$ 22,929	$ 22,929
Prepaid items	397,393	–	–	47,683	445,076
Total nonspendable	397,393	–	–	70,612	468,005
Restricted					
Student activities	162,086	–	–	–	162,086
Scholarships	235,710	–	–	–	235,710
Staff development	402,349	–	–	–	402,349
Operating capital	4,612,247	–	–	–	4,612,247
Gifted and talented	66,663	–	–	–	66,663
Basic skills	2,135	–	–	–	2,135
Long-term facilities maintenance	5,583,279	–	–	–	5,583,279
Medical Assistance	18,725	–	–	–	18,725
Building construction	–	9,976,685	–	–	9,976,685
Qualified school construction bond payments	–	–	12,463,517	–	12,463,517
Debt service	–	–	1,063,684	–	1,063,684
Food service	–	–	–	1,058,619	1,058,619
Community education programs	–	–	–	264,755	264,755
Early childhood family education programs	–	–	–	71,627	71,627
School readiness	–	–	–	51,847	51,847
Community service	–	–	–	38,122	38,122
Total restricted	11,083,194	9,976,685	13,527,201	1,484,970	36,072,050
Committed					
Separation/retirement benefits	146,870	–	–	–	146,870
Technology	934,544	–	–	–	934,544
Total committed	1,081,414	–	–	–	1,081,414
Assigned					
Subsequent year budget	1,004,882	–	–	–	1,004,882
Unassigned	13,758,301	–	–	–	13,758,301
Total	$ 27,325,184	$ 9,976,685	$ 13,527,201	$ 1,555,582	$ 52,384,652

NOTE 6 – FUND BALANCES (CONTINUED)

B. Minimum Fund Balance Policy

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

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

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

2. Teachers Retirement Association (TRA)

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

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

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

B. Benefits Provided

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

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

1. GERF Benefits

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

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

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

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

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

Tier I Benefits

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

With these provisions:

(a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.

(b) Three percent per year early retirement reduction factor for all years under normal retirement age.

(c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Tier II Benefits

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

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2022, were $544,529. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2020		2021		2022	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.92 %	11.00 %	12.13 %	11.00 %	12.34 %
Coordinated Plan	7.50 %	7.92 %	7.50 %	8.13 %	7.50 %	8.34 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2022, were $2,076,841. The District's contributions were equal to the required contributions for each year as set by state statutes.

The following is a reconciliation of employer contributions in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	in thousands
Employer contributions reported in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	$ 448,829
Add employer contributions not related to future contribution efforts	379
Deduct the TRA's contributions not included in allocation	(538)
Total employer contributions	448,670
Total nonemployer contributions	37,840
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	$ 486,510

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations, due to the number of decimal places used in the allocations. The TRA has rounded percentage amounts to the nearest ten thousandths.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2022, the District reported a liability of $4,210,662 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of $16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled $128,571. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.0986 percent at the end of the measurement period and 0.1038 percent for the beginning of the period.

District's proportionate share of the net pension liability	$ 4,210,662
State's proportionate share of the net pension liability associated with the District	$ 128,571

For the year ended June 30, 2022, the District recognized negative pension expense of ($200,951) for its proportionate share of the GERF's pension expense. In addition, the District recognized an additional $10,374 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2022, the District reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 27,732	$ 129,644
Changes in actuarial assumptions	2,570,942	98,628
Net collective difference between projected and actual investment earnings	–	3,632,706
Changes in proportion	–	307,150
District's contributions to the GERF subsequent to the measurement date	544,529	–
Total	$ 3,143,203	$ 4,168,128

The $544,529 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, 2023. 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
2023	$ (310,285)
2024	$ (161,337)
2025	$ (103,207)
2026	$ (994,625)

2. TRA Pension Costs

At June 30, 2022, the District reported a liability of $17,513,949 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis Public Schools. The District's proportionate share was 0.4002 percent at the end of the measurement period and 0.3991 percent for the beginning of the period.

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

District's proportionate share of the net pension liability	$ 17,513,949
State's proportionate share of the net pension liability associated with the District	$ 1,477,267

For the year ended June 30, 2022, the District recognized pension expense of $128,329. It also recognized $16,541 as a decrease to pension expense for the support provided by direct aid.

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

At June 30, 2022, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 473,052	$ 496,231
Changes in actuarial assumptions	6,418,155	15,910,529
Net collective difference between projected and actual investment earnings on pension plan investments	–	14,694,002
Changes in proportion	224,950	609,228
District's contributions to the TRA subsequent to the measurement date	2,076,841	–
Total	$ 9,192,998	$ 31,709,990

A total of $2,076,841 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, 2023. 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
2023	$ (12,049,644)
2024	$ (9,053,427)
2025	$ (2,136,332)
2026	$ (2,604,228)
2027	$ 1,249,798

E. Long-Term Expected Return on Investment

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

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

Asset Class	Target Allocation GERF	Target Allocation TRA	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	35.50 %	5.10 %
International equity	16.50	17.50	5.30 %
Private markets	25.00	25.00	5.90 %
Fixed income	25.00	20.00	0.75 %
Unallocated cash	–	2.00	– %
Total	100.00 %	100.00 %	

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	
Active member payroll growth		2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 29 years of service, and 6.00 percent per year thereafter.

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

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

2. TRA

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

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2015, with economic assumptions updated in 2017.

The following changes in actuarial assumptions occurred in 2021:

1. GERF

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.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

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

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2021 was 6.50 percent. The discount rate used to measure the total pension liability at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the total pension liability at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2021 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

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

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	5.50%	6.50%	7.50%
District's proportionate share of the GERF net pension liability	$ 8,587,601	$ 4,210,662	$ 619,116
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 35,379,029	$ 17,513,949	$ 2,863,159

I. Pension Plan Fiduciary Net Position

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

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

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

These benefits are summarized as follows:

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

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

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

B. Contributions and Funding Policy

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

C. Membership

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

Retirees and beneficiaries receiving benefits	14
Active plan members	46
Total members	60

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2020 and a measurement date as of June 30, 2022, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.80%
20-year municipal bond yield	3.80%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2019 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

E. Discount Rate

The discount rate used to measure the total pension liability was 3.80 percent. The District discount rate used in the prior measurement date was 2.10 percent. Since the plan is not funded, the discount rate is equal to the 20-year municipal bond rate, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

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

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 227,748
Changes for the year	
Service cost	8,790
Interest	4,275
Assumption changes	(3,381)
Plan changes	20,794
Benefit payments	(66,283)
Total net changes	(35,805)
Ending balance	$ 191,943

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

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

Assumption changes since the prior measurement date include the following:

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

G. Total Pension Liability Sensitivity to Discount Rate Changes

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Pension discount rate	2.80%	3.80%	4.80%
Total pension liability	$ 194,754	$ 191,943	$ 189,146

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

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

For the current year ended, the District recognized a pension expense of $59,721. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 15,573	$ –
Changes in actuarial assumptions	–	2,955
Total	$ 15,573	$ 2,955

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
2023	$ 13,745
2024	$ (1,127)

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

A. Plan Description

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

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

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

B. Benefits Provided

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

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

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations and uses an actuarial determined contribution amount to establish contribution amounts paid to the trust.

D. Membership

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

Retirees and beneficiaries receiving benefits	49
Active plan members	564
Total members	613

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	$ 8,237,664
Plan fiduciary net position	(5,479,026)
District's net OPEB liability	$ 2,758,638
Plan fiduciary net position as a percentage of the total OPEB liability	66.51%

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

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, using the entry-age, level percentage of pay method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.70%
Expected long-term investment return	1.10% (net of investment expenses)
20-year municipal bond yield	3.80%
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-2019 Generational Improvement Scale.

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
NR Money Market Fund	100.00 %	1.10 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 0.30 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

H. Discount Rate

The discount rate used to measure the total OPEB liability was 2.70 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 1.80 percent.

I. Changes in the Net OPEB Liability

	Liability (a)	Net Position (b)	Liability (a-b)
Beginning balance	$ 8,928,045	$ 4,816,536	$ 4,111,509
Changes for the year			
Service cost	622,063	–	622,063
Interest	165,099	–	165,099
Assumption changes	(221,081)	–	(221,081)
Plan changes	(497,150)	–	(497,150)
Contributions – paid through trust	–	1,133,311	(1,133,311)
Contributions – paid through operating funds	–	273,685	(273,685)
Projected investment return	–	52,982	(52,982)
Differences between expected and actual experience	–	(38,176)	38,176
Benefit payments – paid through operating funds	(273,685)	(273,685)	–
Benefit payments – paid through trust	(485,627)	(485,627)	–
Total net changes	(690,381)	662,490	(1,352,871)
Ending balance	$ 8,237,664	$ 5,479,026	$ 2,758,638

Plan changes since the prior measurement date include the following:

- The principals' percentage of the 80 days of pay severance benefit paid to a health care savings plan (and therefore included under GASB Statement No. 75) decreased from 50 percent to zero percent for all participants. Therefore, these benefits are completely accounted for under GASB Statement No. 73.
- Administrators now receive the single premium for the Comp Basic Plan at the time of retirement rather that the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of 8 years or Medicare eligibility.
- The severance benefit for community education coordinators will be paid in two equal annual installments to a health care 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.

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

Assumption changes since the prior measurement date include the following:

- 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.

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

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB discount rate	1.70%	2.70%	3.70%
Net OPEB liability	$ 3,125,272	$ 2,758,638	$ 2,388,110

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

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB healthcare cost trend rate	5.25% decreasing to 4.00% over 5 years, then to 4.00% 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 4.00% over the next 48 years
Net OPEB liability	$ 1,895,969	$ 2,758,638	$ 3,771,060

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 $179,868. 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	$ 144,563	$ 103,256
Changes in actuarial assumptions	221,798	596,088
Net collective difference between projected and actual investment earnings on OPEB plan investments	38,649	–
Total	$ 405,010	$ 699,344

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

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

Year Ending June 30,	OPEB Expense Amount
2023	$ (50,811)
2024	$ (39,376)
2025	$ (36,692)
2026	$ (45,001)
2027	$ (47,199)
Thereafter	$ (75,255)

NOTE 10 – FLEXIBLE BENEFIT PLAN

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

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

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

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

NOTE 11 – INTERFUND BALANCES AND TRANSACTIONS

Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2022:

	Due From Other Funds	Due To Other Funds
General Fund	$ 3,882	$ 5,528
Internal Service Fund		
Health Benefits Self-Insurance Fund	5,528	–
Post-Employment Benefits Trust Fund	–	3,882
	$ 9,410	$ 9,410

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

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

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

C. Construction Contracts

At June 30, 2022, the District had commitments totaling $5,000 under construction contracts for which the work was not yet completed.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. Purchase Power Commitment

Solar Gardens

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

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

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

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2022

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.1286%	$ 6,040,984	$ –	$ 6,040,984	$ 6,804,594	88.78%	78.70%
06/30/2016	06/30/2015	0.1153%	$ 5,975,445	$ –	$ 5,975,445	$ 6,994,238	85.43%	78.20%
06/30/2017	06/30/2016	0.1093%	$ 8,874,618	$ 115,877	$ 8,990,495	$ 6,932,017	128.02%	68.90%
06/30/2018	06/30/2017	0.1105%	$ 7,054,247	$ 88,690	$ 7,142,937	$ 7,154,260	98.60%	75.90%
06/30/2019	06/30/2018	0.1072%	$ 5,947,016	$ 195,044	$ 6,142,060	$ 7,165,086	83.00%	79.50%
06/30/2020	06/30/2019	0.1057%	$ 5,843,915	$ 181,659	$ 6,025,574	$ 7,479,622	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	$ 6,223,285	$ 191,902	$ 6,415,187	$ 7,408,264	84.00%	79.10%
06/30/2022	06/30/2021	0.0986%	$ 4,210,662	$ 128,571	$ 4,339,233	$ 7,104,687	59.27%	87.00%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2022

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 500,712	$ 500,712	$ –	$ 6,994,238	7.16%
06/30/2016	$ 523,339	$ 523,339	$ –	$ 6,932,017	7.55%
06/30/2017	$ 533,833	$ 533,833	$ –	$ 7,154,260	7.46%
06/30/2018	$ 537,692	$ 537,692	$ –	$ 7,165,086	7.50%
06/30/2019	$ 560,972	$ 560,972	$ –	$ 7,479,622	7.50%
06/30/2020	$ 555,283	$ 555,283	$ –	$ 7,408,264	7.50%
06/30/2021	$ 532,478	$ 532,478	$ –	$ 7,104,687	7.49%
06/30/2022	$ 544,529	$ 544,529	$ –	$ 7,260,394	7.50%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2022

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4710%	$ 21,703,341	$ 1,526,697	$ 23,230,038	$ 21,500,732	100.94%	81.50%
06/30/2016	06/30/2015	0.4210%	$ 26,043,014	$ 3,194,156	$ 29,237,170	$ 21,588,619	120.63%	76.80%
06/30/2017	06/30/2016	0.4095%	$ 97,675,521	$ 9,804,006	$107,479,527	$ 21,687,680	450.37%	44.88%
06/30/2018	06/30/2017	0.4064%	$ 81,124,812	$ 7,842,332	$ 88,967,144	$ 22,207,364	365.31%	51.57%
06/30/2019	06/30/2018	0.4024%	$ 25,274,486	$ 2,374,579	$ 27,649,065	$ 22,236,542	113.66%	78.07%
06/30/2020	06/30/2019	0.3954%	$ 25,202,879	$ 2,230,422	$ 27,433,301	$ 22,442,914	112.30%	78.21%
06/30/2021	06/30/2020	0.3991%	$ 29,486,043	$ 2,470,754	$ 31,956,797	$ 23,195,558	127.12%	75.48%
06/30/2022	06/30/2021	0.4002%	$ 17,513,949	$ 1,477,267	$ 18,991,216	$ 23,950,781	73.12%	86.63%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2022

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 1,608,790	$ 1,608,790	$ –	$ 21,588,619	7.45%
06/30/2016	$ 1,611,529	$ 1,611,529	$ –	$ 21,687,680	7.43%
06/30/2017	$ 1,643,942	$ 1,643,942	$ –	$ 22,207,364	7.40%
06/30/2018	$ 1,670,554	$ 1,670,554	$ –	$ 22,236,542	7.51%
06/30/2019	$ 1,736,302	$ 1,736,302	$ –	$ 22,442,914	7.74%
06/30/2020	$ 1,836,816	$ 1,836,816	$ –	$ 23,195,558	7.92%
06/30/2021	$ 1,946,669	$ 1,946,669	$ –	$ 23,950,781	8.13%
06/30/2022	$ 2,076,841	$ 2,076,841	$ –	$ 24,906,166	8.34%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios
Year Ended June 30, 2022

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

Note 1: The District has not established a trust fund to finance its single-employer related benefits.

Note 2: The District implemented GASB Statement No. 73 for the year ended June 30, 2017. The schedules within the RSI section require a 10-year presentation. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Changes in the District's Net
OPEB Liability and Related Ratios
Year Ended June 30, 2022

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

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2022

	District Fiscal Year-End Date					
	2017	2018	2019	2020	2021	2022
Actuarially determined contribution (ADC)	$ 1,110,247	$ 1,110,247	$ 1,070,485	$ 1,070,485	$ 1,133,311	$ 1,133,311
Contributions in relation to the ADC	1,110,247	1,110,247	1,070,485	1,070,485	1,133,311	1,133,311
Contribution deficiency (excess)	$ –	$ –	$ –	$ –	$ –	$ –
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936	$ 31,879,464
Contributions as a percentage of covered-employee payroll	4.13%	3.89%	3.75%	3.64%	3.66%	3.55%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2022

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 %

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

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PERA – GENERAL EMPLOYEES RETIREMENT FUND

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PENSION BENEFITS PLAN

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 PLAN

2022 CHANGES IN PLAN PROVISIONS

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

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN PLAN PROVISIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2020 CHANGES IN PLAN PROVISIONS

- Administrators and principals now receive their direct subsidized benefit paid in a single lump sum upon retirement, rather than having the payments spread out for 8 years, or until Medicare eligibility, if earlier.
- The teachers' percentage of the 60 days of pay severance benefit and the $2,500 lump sum if on schedule B, which are paid to a healthcare savings plan, increased from 75.00 percent for married participants, or 50.00 percent for single participants, to 100.00 percent for all participants.
- The community education coordinators' percentage of the 60 days of pay severance benefit paid to a healthcare savings plan increased from 30.00 percent to 60.00 percent for all participants.
- The principals' percentage of the 80 days of pay severance benefit paid to a healthcare savings plan increased from 40.00 percent to 50.00 percent for all participants.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2022

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 1,135,317	$ 804,283	$ 1,939,600
Receivables			
Current taxes	–	252,104	252,104
Delinquent taxes	–	5,322	5,322
Accounts and interest	–	27,121	27,121
Due from other governmental units	115,726	57,110	172,836
Inventory	22,929	–	22,929
Prepaid items	33,275	14,408	47,683
Total assets	$ 1,307,247	$ 1,160,348	$ 2,467,595
Liabilities			
Salaries payable	$ 32,175	$ 140,342	$ 172,517
Accounts and contracts payable	16,095	18,301	34,396
Unearned revenue	144,154	93,831	237,985
Total liabilities	192,424	252,474	444,898
Deferred inflows of resources			
Property taxes levied for subsequent year	–	464,210	464,210
Unavailable revenue – delinquent taxes	–	2,905	2,905
Total deferred inflows of resources	–	467,115	467,115
Fund balances			
Nonspendable for inventory	22,929	–	22,929
Nonspendable for prepaid items	33,275	14,408	47,683
Restricted	1,058,619	426,351	1,484,970
Total fund balances	1,114,823	440,759	1,555,582
Total liabilities, deferred inflows of resources, and fund balances	$ 1,307,247	$ 1,160,348	$ 2,467,595

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2022

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 456,187	$ 456,187
Investment earnings	1,710	1,929	3,639
Other	292,130	1,496,763	1,788,893
State sources	89,580	373,740	463,320
Federal sources	2,901,112	27,383	2,928,495
Total revenue	3,284,532	2,356,002	5,640,534
Expenditures			
Current			
Food service	2,616,819	–	2,616,819
Community service	–	2,351,531	2,351,531
Capital outlay	43,640	1,542	45,182
Debt service			
Principal	–	3,452	3,452
Interest and fiscal charges	–	148	148
Total expenditures	2,660,459	2,356,673	5,017,132
Net change in fund balances	624,073	(671)	623,402
Fund balances			
Beginning of year	490,750	441,430	932,180
End of year	$ 1,114,823	$ 440,759	$ 1,555,582

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 33,028,011	$ 33,356,812
Receivables		
Current taxes	6,722,031	6,776,254
Delinquent taxes	140,685	183,295
Accounts and interest	97,528	121,571
Due from other governmental units	4,037,010	3,805,646
Due from other funds	3,882	3,705
Lease revenue	243,047	–
Prepaid items	397,393	292,173
Total assets	$ 44,669,587	$ 44,539,456
Liabilities		
Salaries payable	$ 1,820,584	$ 1,767,967
Accounts and contracts payable	2,603,772	2,265,928
Due to other governmental units	159,518	63,263
Due to other funds	5,528	806
Unearned revenue	670,864	821,415
Severance benefits payable	127,187	39,855
Total liabilities	5,387,453	4,959,234
Deferred inflows of resources		
Property taxes levied for subsequent year	11,639,790	11,889,157
Lease revenue for subsequent years	243,047	–
Unavailable revenue – delinquent taxes	74,113	86,918
Total deferred inflows of resources	11,956,950	11,976,075
Fund balances		
Nonspendable for prepaid items	397,393	292,173
Restricted for student activities	162,086	157,180
Restricted for scholarships	235,710	228,647
Restricted for staff development	402,349	362,629
Restricted for operating capital	4,612,247	4,392,736
Restricted for gifted and talented	66,663	148,784
Restricted for basic skills	2,135	2,870
Restricted for long-term facilities maintenance	5,583,279	5,338,948
Restricted for Medical Assistance	18,725	55,963
Committed for separation/retirement benefits	146,870	331,174
Committed for technology	934,544	934,544
Assigned for subsequent year budget	1,004,882	646,102
Unassigned	13,758,301	14,712,397
Total fund balances	27,325,184	27,604,147
Total liabilities, deferred inflows of resources, and fund balances	$ 44,669,587	$ 44,539,456

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 12,695,734	$ 12,928,311	$ 232,577	$ 12,864,944
Investment earnings	279,000	77,534	(201,466)	42,273
Other	2,001,593	1,837,441	(164,152)	1,403,303
State sources	40,696,544	40,141,870	(554,674)	40,287,634
Federal sources	3,045,014	2,960,020	(84,994)	2,946,054
Total revenue	58,717,885	57,945,176	(772,709)	57,544,208
Expenditures				
Current				
Administration				
Salaries	1,418,419	1,419,044	625	1,443,807
Employee benefits	592,949	590,239	(2,710)	636,550
Purchased services	87,230	91,885	4,655	153,384
Supplies and materials	31,338	19,294	(12,044)	24,432
Capital expenditures	–	691	691	3,548
Other expenditures	30,696	46,603	15,907	38,332
Total administration	2,160,632	2,167,756	7,124	2,300,053
District support services				
Salaries	1,021,030	924,093	(96,937)	999,920
Employee benefits	576,005	481,784	(94,221)	594,302
Purchased services	269,674	259,049	(10,625)	281,970
Supplies and materials	326,406	307,254	(19,152)	764,973
Capital expenditures	83,556	106,623	23,067	420
Other expenditures	86,127	60,745	(25,382)	86,812
Total district support services	2,362,798	2,139,548	(223,250)	2,728,397
Elementary and secondary regular instruction				
Salaries	16,811,258	16,596,755	(214,503)	16,134,309
Employee benefits	7,910,497	7,656,226	(254,271)	7,550,326
Purchased services	1,220,580	946,810	(273,770)	714,528
Supplies and materials	1,438,646	700,451	(738,195)	666,231
Capital expenditures	185,484	262,266	76,782	170,738
Other expenditures	140,841	156,625	15,784	149,737
Total elementary and secondary regular instruction	27,707,306	26,319,133	(1,388,173)	25,385,869

(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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	322,060	389,907	67,847	270,803
Employee benefits	160,056	192,236	32,180	140,455
Purchased services	74,105	22,851	(51,254)	28,974
Supplies and materials	6,000	19,438	13,438	10,343
Other expenditures	1,665	2,162	497	2,049
Total vocational education instruction	563,886	626,594	62,708	452,624
Special education instruction				
Salaries	7,026,361	6,707,832	(318,529)	6,311,216
Employee benefits	2,986,408	2,940,938	(45,470)	2,848,279
Purchased services	492,140	719,040	226,900	651,143
Supplies and materials	116,187	91,699	(24,488)	86,591
Capital expenditures	4,640	20,076	15,436	13,869
Other expenditures	96,689	129,939	33,250	73,907
Total special education instruction	10,722,425	10,609,524	(112,901)	9,985,005
Instructional support services				
Salaries	1,542,955	1,685,494	142,539	1,520,762
Employee benefits	731,891	801,166	69,275	730,790
Purchased services	500,509	71,315	(429,194)	9,805
Supplies and materials	147,285	153,451	6,166	408,558
Capital expenditures	2,249	–	(2,249)	790
Other expenditures	11,748	21,822	10,074	13,117
Total instructional support services	2,936,637	2,733,248	(203,389)	2,683,822
Pupil support services				
Salaries	1,463,616	1,294,033	(169,583)	1,232,547
Employee benefits	640,373	572,212	(68,161)	569,111
Purchased services	4,309,442	4,748,071	438,629	3,927,926
Supplies and materials	47,218	344,999	297,781	81,332
Capital expenditures	3,210	39,762	36,552	19,391
Other expenditures	4,773	8,246	3,473	7,378
Total pupil support services	6,468,632	7,007,323	538,691	5,837,685

(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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	1,801,384	1,596,726	(204,658)	1,590,952
Employee benefits	863,223	782,425	(80,798)	806,275
Purchased services	1,331,108	1,788,060	456,952	1,603,893
Supplies and materials	436,539	370,331	(66,208)	499,706
Capital expenditures	2,719,628	1,439,046	(1,280,582)	269,657
Other expenditures	4,866	6,596	1,730	7,091
Total sites and buildings	7,156,748	5,983,184	(1,173,564)	4,777,574
Fiscal and other fixed cost programs				
Purchased services	284,304	263,678	(20,626)	246,492
Other expenditures	95,000	120,100	25,100	118,450
Total fiscal and other fixed cost programs	379,304	383,778	4,474	364,942
Debt service				
Principal	212,212	279,005	66,793	205,879
Interest and fiscal charges	7,461	5,231	(2,230)	16,224
Total debt service	219,673	284,236	64,563	222,103
Total expenditures	60,678,041	58,254,324	(2,423,717)	54,738,074
Excess (deficiency) of revenue over expenditures	(1,960,156)	(309,148)	1,651,008	2,806,134
Other financing sources (uses)				
Sale of capital assets	–	9,475	9,475	–
Insurance recovery	–	20,710	20,710	–
Transfer out	–	–	–	(125,000)
Total other financing sources (uses)	–	30,185	30,185	(125,000)
Net change in fund balances	$ (1,960,156)	(278,963)	$ 1,681,193	2,681,134
Fund balances				
Beginning of year		27,604,147		24,923,013
End of year		$ 27,325,184		$ 27,604,147

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 1,135,317	$ 540,096
Receivables		
Due from other governmental units	115,726	55,433
Inventory	22,929	31,919
Prepaid items	33,275	11,551
Total assets	$ 1,307,247	$ 638,999
Liabilities		
Salaries payable	$ 32,175	$ 21,862
Accounts and contracts payable	16,095	19,079
Unearned revenue	144,154	107,308
Total liabilities	192,424	148,249
Fund balances		
Nonspendable for inventory	22,929	31,919
Nonspendable for prepaid items	33,275	11,551
Restricted for food service	1,058,619	447,280
Total fund balances	1,114,823	490,750
Total liabilities and fund balances	$ 1,307,247	$ 638,999

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 6,030	$ 1,710	$ (4,320)	$ 758
Other – primarily meal sales	205,472	292,130	86,658	44,256
State sources	64,667	89,580	24,913	3,893
Federal sources	2,373,398	2,901,112	527,714	1,592,287
Total revenue	2,649,567	3,284,532	634,965	1,641,194
Expenditures				
Current				
Salaries	862,568	858,383	(4,185)	751,946
Employee benefits	288,901	286,103	(2,798)	269,480
Purchased services	107,765	123,627	15,862	75,166
Supplies and materials	1,336,224	1,337,731	1,507	660,129
Other expenditures	8,210	10,975	2,765	3,357
Capital outlay	40,000	43,640	3,640	97,106
Total expenditures	2,643,668	2,660,459	16,791	1,857,184
Net change in fund balances	$ 5,899	624,073	$ 618,174	(215,990)
Fund balances				
Beginning of year		490,750		706,740
End of year		$ 1,114,823		$ 490,750

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 804,283	$ 844,181
Receivables		
Current taxes	252,104	247,945
Delinquent taxes	5,322	6,928
Accounts and interest	27,121	16,160
Due from other governmental units	57,110	51,613
Prepaid items	14,408	3,316
Total assets	$ 1,160,348	$ 1,170,143
Liabilities		
Salaries payable	$ 140,342	$ 145,357
Accounts and contracts payable	18,301	14,672
Unearned revenue	93,831	106,173
Total liabilities	252,474	266,202
Deferred inflows of resources		
Property taxes levied for subsequent year	464,210	458,984
Unavailable revenue – delinquent taxes	2,905	3,527
Total deferred inflows of resources	467,115	462,511
Fund balances		
Nonspendable for prepaid items	14,408	3,316
Restricted for community education programs	264,755	249,612
Restricted for early childhood family education programs	71,627	108,505
Restricted for school readiness	51,847	44,267
Restricted for community service	38,122	35,730
Total fund balances	440,759	441,430
Total liabilities, deferred inflows of resources, and fund balances	$ 1,160,348	$ 1,170,143

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 457,798	$ 456,187	$ (1,611)	$ 463,610
Investment earnings	16,000	1,929	(14,071)	1,088
Other – primarily tuition and fees	1,343,820	1,496,763	152,943	1,018,600
State sources	392,866	373,740	(19,126)	393,904
Federal sources	–	27,383	27,383	106,940
Total revenue	2,210,484	2,356,002	145,518	1,984,142
Expenditures				
Current				
Salaries	1,525,767	1,490,448	(35,319)	1,540,236
Employee benefits	583,843	548,203	(35,640)	567,802
Purchased services	188,042	184,030	(4,012)	98,096
Supplies and materials	73,730	76,287	2,557	78,516
Other expenditures	43,324	52,563	9,239	42,015
Capital outlay	1,201	1,542	341	–
Debt service				
Principal	–	3,452	3,452	–
Interest and fiscal charges	–	148	148	–
Total expenditures	2,415,907	2,356,673	(59,234)	2,326,665
Excess (deficiency) of revenue over expenditures	(205,423)	(671)	204,752	(342,523)
Other financing sources				
Transfer in	–	–	–	125,000
Net change in fund balances	$ (205,423)	(671)	$ 204,752	(217,523)
Fund balances				
Beginning of year		441,430		658,953
End of year		$ 440,759		$ 441,430

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 9,582,521	$ 14,528,590
Receivables		
Accounts and interest	465,813	76,406
Total assets	$ 10,048,334	$ 14,604,996
Liabilities		
Accounts and contracts payable	$ 71,649	$ 651,228
Fund balances		
Restricted for building construction	9,976,685	13,953,768
Total liabilities and fund balances	$ 10,048,334	$ 14,604,996

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 45,228	$ 19,702	$ (25,526)	$ 13,196
Other	–	465,811	465,811	47,598
Total revenue	45,228	485,513	440,285	60,794
Expenditures				
Capital outlay				
Purchased services	726,332	660,145	(66,187)	242,123
Supplies and materials	300,000	803,882	503,882	159,394
Capital expenditures	7,437,842	2,998,569	(4,439,273)	6,379,860
Total expenditures	8,464,174	4,462,596	(4,001,578)	6,781,377
Net change in fund balances	$ (8,418,946)	(3,977,083)	$ 4,441,863	(6,720,583)
Fund balances				
Beginning of year		13,953,768		20,674,351
End of year		$ 9,976,685		$ 13,953,768

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 3,014,995	$ 3,073,735
Cash and investments held by trustee	12,463,517	11,155,285
Receivables		
Current taxes	2,652,854	2,536,227
Delinquent taxes	50,281	67,250
Due from other governmental units	28,637	42,182
Total assets	$ 18,210,284	$ 16,874,679
Liabilities		
Accounts and contracts payable	$ 500	$ –
Deferred inflows of resources		
Property taxes levied for subsequent year	4,654,752	4,492,198
Unavailable revenue – delinquent taxes	27,831	34,246
Total deferred inflows of resources	4,682,583	4,526,444
Fund balances		
Restricted for qualified school construction bond payments	12,463,517	11,155,285
Restricted for debt service	1,063,684	1,192,950
Total fund balances	13,527,201	12,348,235
Total liabilities, deferred inflows of resources, and fund balances	$ 18,210,284	$ 16,874,679

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,166,093	$ 4,259,545	$ 93,452	$ 4,317,224
Investment earnings	496,312	504,864	8,552	445,234
State sources	418,614	286,470	(132,144)	421,808
Total revenue	5,081,019	5,050,879	(30,140)	5,184,266
Expenditures				
Debt service				
Principal	3,340,000	3,340,000	–	3,195,000
Interest	528,988	528,988	–	675,088
Fiscal charges and other	2,875	2,925	50	2,875
Total expenditures	3,871,863	3,871,913	50	3,872,963
Net change in fund balances	$ 1,209,156	1,178,966	$ (30,190)	1,311,303
Fund balances				
Beginning of year		12,348,235		11,036,932
End of year		$ 13,527,201		$ 12,348,235

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2022
(With Comparative Totals as of June 30, 2021)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2022	Totals 2021
Assets				
Current assets				
Cash and temporary investments	$ 6,033,775	$ 1,130,522	$ 7,164,297	$ 7,947,226
Receivables				
Accounts and interest	4,546	1,227	5,773	5,448
Due from other funds	5,528	–	5,528	806
Total current assets	6,043,849	1,131,749	7,175,598	7,953,480
Liabilities				
Current liabilities				
Unearned revenue	841,801	70,282	912,083	936,588
Claims incurred, but not reported	536,601	18,044	554,645	685,674
Total current liabilities	1,378,402	88,326	1,466,728	1,622,262
Net position				
Unrestricted	$ 4,665,447	$ 1,043,423	$ 5,708,870	$ 6,331,218

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2022	Totals 2021
Operating revenue				
Charges for services				
Contributions from governmental funds	$ 8,358,197	$ 717,096	$ 9,075,293	$ 9,505,225
Operating expenses				
Health benefit claims	9,094,925	–	9,094,925	8,170,183
Dental benefit claims	–	616,459	616,459	609,945
Total operating expenses	9,094,925	616,459	9,711,384	8,780,128
Operating income (loss)	(736,728)	100,637	(636,091)	725,097
Nonoperating revenue				
Investment earnings	11,632	2,111	13,743	8,546
Change in net position	(725,096)	102,748	(622,348)	733,643
Net position				
Beginning of year	5,390,543	940,675	6,331,218	5,597,575
End of year	$ 4,665,447	$ 1,043,423	$ 5,708,870	$ 6,331,218

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2022	Totals 2021
Cash flows from operating activities				
Contributions from governmental funds	$ 8,335,094	$ 715,369	$ 9,050,463	$ 9,516,520
Payment for health claims	(9,228,717)	–	(9,228,717)	(7,997,209)
Payment for dental claims	–	(613,696)	(613,696)	(615,197)
Net cash flows from operating activities	(893,623)	101,673	(791,950)	904,114
Cash flows from noncapital financing activities				
Cash received from other funds	–	–	–	901
Cash paid to other funds	(4,722)	–	(4,722)	–
Net cash flows from noncapital financing activities	(4,722)	–	(4,722)	901
Cash flows from investing activities				
Investment income received	11,632	2,111	13,743	8,546
Net change in cash and cash equivalents	(886,713)	103,784	(782,929)	913,561
Cash and cash equivalents				
Beginning of year	6,920,488	1,026,738	7,947,226	7,033,665
End of year	$ 6,033,775	$ 1,130,522	$ 7,164,297	$ 7,947,226
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	$ (736,728)	$ 100,637	$ (636,091)	$ 725,097
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	454	(779)	(325)	11,769
Unearned revenue	(23,557)	(948)	(24,505)	(474)
Claims incurred, but not reported	(133,792)	2,763	(131,029)	167,722
Net cash flows from operating activities	$ (893,623)	$ 101,673	$ (791,950)	$ 904,114

OTHER DISTRICT INFORMATION

(UNAUDITED)

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INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	General Revenues: Property Taxes	General Revenues: General Grants and Aids	General Revenues: Other	Total
2013	$ 3,856,759	$ 10,215,627	$ 428,743	$ 16,159,269	$ 26,932,243	$ 821,086	$ 58,413,727
	7%	17%	1%	28%	46%	1%	100%
2014	4,042,600	9,700,668	444,399	11,077,815	31,534,952	753,316	57,553,750
	7%	17%	1%	19%	55%	1%	100%
2015	3,885,622	10,712,602	631,776	14,788,145	29,051,658	888,475	59,958,278
	6%	18%	1%	25%	49%	1%	100%
2016	4,104,289	10,752,785	581,462	14,860,942	29,677,738	987,823	60,965,039
	7%	18%	1%	24%	49%	1%	100%
2017	4,168,300	11,387,922	591,344	15,488,690	30,353,285	1,262,523	63,252,064
	7%	18%	1%	24%	48%	2%	100%
2018	4,026,078	11,920,793	696,517	15,529,521	29,082,752	1,456,441	62,712,102
	6%	19%	1%	25%	47%	2%	100%
2019	4,118,293	12,235,426	729,163	16,999,275	27,705,649	3,147,273	64,935,079
	6%	19%	1%	26%	43%	5%	100%
2020	3,360,629	13,726,805	862,308	17,613,604	29,798,462	2,277,337	67,639,145
	5%	20%	1%	26%	44%	4%	100%
2021	1,865,686	13,471,334	638,216	17,600,603	31,714,973	1,159,166	66,449,978
	3%	20%	1%	26%	48%	2%	100%
2022	3,011,876	14,985,108	582,774	17,624,201	31,025,644	1,729,936	68,959,539
	4%	22%	1%	26%	44%	3%	100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal year 2014. Changes in the amount of revenue recognized due to the tax shift are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Expenses by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction	Instructional Support Services	Pupil Support Services
2013	$ 1,845,607	$ 1,457,467	$ 25,504,409	$ 363,312	$ 8,119,773	$ 3,109,616	$ 4,378,574
	3%	3%	45%	1%	14%	5%	8%
2014	1,874,660	1,755,557	26,136,997	356,546	8,208,614	2,632,108	4,151,997
	3%	3%	46%	1%	14%	5%	7%
2015	1,849,066	2,155,222	25,170,374	464,611	7,901,819	2,427,942	4,546,866
	3%	4%	45%	1%	14%	4%	8%
2016	1,970,042	1,985,969	24,958,657	425,570	8,434,244	2,352,003	4,825,890
	3%	4%	44%	1%	15%	4%	9%
2017	2,608,262	2,355,525	33,921,752	604,125	11,769,806	2,694,663	5,563,727
	4%	3%	47%	1%	16%	4%	8%
2018	2,594,303	2,011,967	32,841,811	558,124	11,765,337	2,865,606	5,682,936
	4%	3%	46%	1%	16%	4%	8%
2019	1,404,057	2,294,604	16,615,404	325,871	6,778,030	1,920,560	4,974,160
	3%	5%	35%	1%	14%	4%	10%
2020	2,262,429	2,195,839	27,184,936	530,229	10,384,851	2,567,306	5,782,886
	3%	3%	42%	1%	16%	4%	9%
2021	2,355,133	2,669,814	27,251,616	469,436	10,174,796	2,716,163	5,848,284
	4%	4%	42%	1%	16%	4%	9%
2022	2,060,746	2,080,293	24,990,235	612,484	10,164,976	2,645,050	6,927,624
	3%	3%	39%	1%	16%	4%	11%

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Interest and Fiscal Charges	Total
$ 5,383,025	$ 121,757	$ 2,206,579	$ 2,335,021	$ 1,763,434	$ 56,588,574
10%	–	4%	4%	3%	100%
5,909,227	142,790	2,243,816	2,510,184	1,571,564	57,494,060
10%	–	4%	4%	3%	100%
5,892,224	141,222	2,187,739	2,157,802	1,201,505	56,096,392
11%	–	4%	4%	2%	100%
5,915,779	149,378	2,155,169	2,352,022	1,065,352	56,590,075
10%	–	4%	4%	2%	100%
6,117,443	146,114	2,343,078	2,626,053	795,895	71,546,443
9%	–	3%	4%	1%	100%
6,097,165	142,637	2,411,792	2,557,143	1,837,153	71,365,974
8%	–	3%	4%	3%	100%
6,373,550	134,045	2,254,813	2,135,915	2,292,777	47,503,786
13%	–	5%	5%	5%	100%
6,986,173	262,784	2,366,461	2,454,245	2,180,786	65,158,925
11%	–	4%	4%	3%	100%
6,992,385	364,942	1,811,603	2,314,068	2,125,150	65,093,390
11%	–	3%	3%	3%	100%
7,612,125	383,778	2,593,488	2,243,923	2,218,624	64,533,346
12%	1%	4%	3%	3%	100%

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Changes in Fund Equity
Year Ended June 30, 2022

	Balance – June 30, 2021	Revenue	Expenses/ Expenditures	Other Financing Sources (Uses)
Governmental funds				
General Fund				
Nonspendable for prepaid items	$ 292,173	$ –	$ –	$ –
Restricted for student activities	157,180	195,618	190,712	–
Restricted for scholarships	228,647	127,163	120,100	–
Restricted for staff development	362,629	614,170	574,450	–
Restricted for operating capital	4,392,736	1,673,653	1,454,142	–
Restricted for learning and development	–	852,492	852,492	–
Restricted for area learning center	–	400,157	400,157	–
Restricted for gifted and talented	148,784	59,206	141,327	–
Restricted for basic skills	2,870	476,773	477,508	–
Restricted for achievement and integration	–	172,135	172,135	–
Restricted for safe schools levy	–	170,556	170,556	–
Restricted for long-term facilities maintenance	5,338,948	1,757,140	1,512,809	–
Restricted for Medical Assistance	55,963	310,997	348,235	–
Committed for separation/retirement benefits	331,174	146,732	331,036	–
Committed for technology	934,544	–	–	–
Assigned for subsequent year budget	646,102	–	–	–
Unassigned	14,712,397	50,988,384	51,508,665	30,185
Total General Fund	27,604,147	57,945,176	58,254,324	30,185
Capital Projects – Building Construction Fund				
Restricted for building construction	13,953,768	485,513	4,462,596	–
Debt Service Fund				
Restricted for qualified school construction bond payments	11,155,285	1,308,232	–	–
Restricted for debt service	1,192,950	3,742,647	3,871,913	–
Total Debt Service Fund	12,348,235	5,050,879	3,871,913	–
Nonmajor funds				
Food Service Special Revenue Fund				
Nonspendable for inventory	31,919	–	–	–
Nonspendable for prepaid items	11,551	–	–	–
Restricted for food service	447,280	3,284,532	2,660,459	–
Total Food Service Special Revenue Fund	490,750	3,284,532	2,660,459	–
Community Service Special Revenue Fund				
Nonspendable for prepaid items	3,316	–	–	–
Restricted for community education	249,612	1,436,202	1,409,967	–
Restricted for ECFE	108,505	286,097	322,975	–
Restricted for school readiness	44,267	483,634	476,054	–
Restricted for adult basic education	–	14,099	14,099	–
Restricted for community service	35,730	135,970	133,578	–
Total Community Service Special Revenue Fund	441,430	2,356,002	2,356,673	–
Total nonmajor funds	932,180	5,640,534	5,017,132	–
Total governmental funds	$ 54,838,330	$ 69,122,102	$ 71,605,965	$ 30,185
Total internal service funds	$ 6,331,218	$ 9,089,036	$ 9,711,384	$ –
Total fiduciary funds	$ 4,904,160	$ 1,149,375	$ 505,295	$ –
Total all funds	$ 66,073,708	$ 79,360,513	$ 81,822,644	$ 30,185

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

Other Changes (1)	Balance – June 30, 2022 Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
$ 105,220	$ 397,393	$ –	$ –	$ –	$ –	$ 397,393
–	–	162,086	–	–	–	162,086
–	–	235,710	–	–	–	235,710
–	–	402,349	–	–	–	402,349
–	–	4,612,247	–	–	–	4,612,247
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	66,663	–	–	–	66,663
–	–	2,135	–	–	–	2,135
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	5,583,279	–	–	–	5,583,279
–	–	18,725	–	–	–	18,725
–	–	–	146,870	–	–	146,870
–	–	–	934,544	–	–	934,544
358,780	–	–	–	1,004,882	–	1,004,882
(464,000)	–	–	–	–	13,758,301	13,758,301
–	397,393	11,083,194	1,081,414	1,004,882	13,758,301	27,325,184
–	–	9,976,685	–	–	–	9,976,685
–	–	12,463,517	–	–	–	12,463,517
–	–	1,063,684	–	–	–	1,063,684
–	–	13,527,201	–	–	–	13,527,201
(8,990)	22,929	–	–	–	–	22,929
21,724	33,275	–	–	–	–	33,275
(12,734)	–	1,058,619	–	–	–	1,058,619
–	56,204	1,058,619	–	–	–	1,114,823
11,092	14,408	–	–	–	–	14,408
(11,092)	–	264,755	–	–	–	264,755
–	–	71,627	–	–	–	71,627
–	–	51,847	–	–	–	51,847
–	–	–	–	–	–	–
–	–	38,122	–	–	–	38,122
–	14,408	426,351	–	–	–	440,759
–	70,612	1,484,970	–	–	–	1,555,582
$ –	$ 468,005	$ 36,072,050	$ 1,081,414	$ 1,004,882	$ 13,758,301	$ 52,384,652
$ –	$ –	$ –	$ –	$ –	$ 5,708,870	$ 5,708,870
$ –	$ –	$ 5,548,240	$ –	$ –	$ –	$ 5,548,240
$ –	$ 468,005	$ 41,620,290	$ 1,081,414	$ 1,004,882	$ 19,467,171	$ 63,641,762

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Revenue by Source
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous	Total
2013	$ 10,582,664	$ 34,452,780	$ 1,784,438	$ 1,756,240	$ 48,576,122
	22%	70%	4%	4%	100%
2014	5,918,595	38,579,442	1,549,206	1,659,843	47,707,086
	12%	81%	3%	4%	100%
2015	9,365,294	37,335,270	1,516,393	1,879,711	50,096,668
	19%	74%	3%	4%	100%
2016	9,798,433	37,812,961	1,641,821	1,955,051	51,208,266
	19%	74%	3%	4%	100%
2017	10,471,784	37,841,928	1,586,923	2,400,724	52,301,359
	20%	72%	3%	5%	100%
2018	10,554,430	38,603,564	1,465,955	2,152,547	52,776,496
	20%	73%	3%	4%	100%
2019	12,109,358	39,501,965	1,383,806	2,303,385	55,298,514
	22%	71%	3%	4%	100%
2020	12,768,866	40,598,962	1,554,654	2,095,228	57,017,710
	22%	71%	3%	4%	100%
2021	12,864,944	40,287,634	2,946,054	1,445,576	57,544,208
	22%	70%	5%	3%	100%
2022	12,928,311	40,141,870	2,960,020	1,914,975	57,945,176
	22%	70%	5%	3%	100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal year 2014. Changes in the amount of revenue recognized, due to the tax shift are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Expenditures by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2013	$ 1,844,212	$ 1,433,845	$ 24,518,726	$ 362,625	$ 8,117,904
	4%	3%	49%	1%	16%
2014	1,873,265	1,743,160	25,272,925	355,859	8,206,745
	4%	3%	51%	1%	17%
2015	1,895,402	2,164,509	25,242,041	477,491	8,116,701
	4%	4%	50%	1%	16%
2016	2,059,314	2,008,846	25,155,422	445,121	8,784,185
	4%	4%	50%	1%	17%
2017	1,996,016	2,336,102	25,527,643	479,280	9,384,751
	4%	4%	48%	1%	18%
2018	2,068,932	2,010,721	25,344,321	446,943	9,612,490
	4%	4%	48%	1%	18%
2019	2,081,046	2,362,597	25,215,879	475,840	9,725,713
	4%	4%	48%	1%	18%
2020	2,172,932	2,200,331	25,561,925	510,323	10,020,576
	4%	4%	48%	1%	19%
2021	2,300,053	2,728,397	25,385,869	452,624	9,985,005
	4%	5%	46%	1%	18%
2022	2,167,756	2,139,548	26,319,133	626,594	10,609,524
	4%	4%	45%	1%	18%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Other Programs	Total
$ 3,076,991	$ 4,386,514	$ 5,521,894	$ 536,192	$ 49,798,903
6%	9%	11%	1%	100%
2,574,497	4,117,338	4,985,299	459,350	49,588,438
5%	8%	10%	1%	100%
2,414,824	4,595,894	4,932,216	362,087	50,201,165
5%	9%	10%	1%	100%
2,401,199	4,852,011	4,648,106	372,786	50,726,990
5%	9%	9%	1%	100%
2,130,338	5,323,904	5,196,028	369,679	52,743,741
4%	10%	10%	1%	100%
2,422,443	5,492,878	4,805,716	361,792	52,566,236
5%	10%	9%	1%	100%
2,487,308	5,287,361	4,817,225	357,858	52,810,827
5%	10%	9%	1%	100%
2,496,436	5,703,537	4,314,726	485,787	53,466,573
5%	10%	8%	1%	100%
2,683,822	5,837,685	4,777,574	587,045	54,738,074
5%	11%	9%	1%	100%
2,733,248	7,007,323	5,983,184	668,014	58,254,324
5%	12%	10%	1%	100%

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

	Year Collectible	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total All Funds
Levies					
	2013	$ 10,258,240	$ 454,789	$ 4,951,625	$ 15,664,654
	2014	9,207,500	483,853	5,030,958	14,722,311
	2015	9,714,417	499,863	4,652,538	14,866,818
	2016	10,423,283	481,906	4,603,536	15,508,725
	2017	10,492,023	460,462	4,547,484	15,499,969
	2018	12,059,860	460,216	4,635,541	17,155,617
	2019	12,786,544	456,441	4,554,757	17,797,742
	2020	12,724,162	459,332	4,557,268	17,740,762
	2021	12,599,109	458,984	4,492,198	17,550,291
	2022	12,441,229	464,210	4,654,752	17,560,191
Tax capacity rates					
	2013	6.433	1.472	16.027	23.932
	2014	5.568	1.534	15.950	23.052
	2015	5.957	1.456	13.552	20.965
	2016	6.491	1.369	13.078	20.938
	2017	6.601	1.260	12.444	20.305
	2018	7.191	1.206	12.148	20.545
	2019	6.936	1.106	11.037	19.079
	2020	6.543	1.042	10.339	17.924
	2021	6.195	0.979	9.583	16.757
	2022	5.659	0.957	9.598	16.214
Market value rates					
	2013	0.29482	–	–	0.29482
	2014	0.26005	–	–	0.26005
	2015	0.25310	–	–	0.25310
	2016	0.25990	–	–	0.25990
	2017	0.24713	–	–	0.24713
	2018	0.27360	–	–	0.27360
	2019	0.26713	–	–	0.26713
	2020	0.24540	–	–	0.24540
	2021	0.22960	–	–	0.22960
	2022	0.22247	–	–	0.22247

Note: A tax rate based on market value is used primarily for a portion of the District's referendum levy.

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 200

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Net Tax Capacities				
				Fiscal Disparities	
	Agricultural	Nonagricultural	Tax Increment	Contribution	Distribution
2013	$ 3,763,358	$ 24,458,851	$ (35,103)	$ (2,074,059)	$ 4,521,252
2014	4,536,167	24,479,752	(35,103)	(2,076,187)	4,398,833
2015	4,703,776	26,784,271	(34,299)	(2,065,857)	4,424,908
2016	4,657,795	28,203,015	(35,804)	(2,089,915)	4,387,137
2017	4,737,094	29,121,658	(37,071)	(2,147,819)	4,713,531
2018	4,424,031	31,109,870	(42,326)	(2,185,626)	4,863,570
2019	4,457,032	33,468,378	(40,964)	(2,274,942)	5,181,636
2020	4,581,792	35,893,363	(44,974)	(2,338,310)	5,623,410
2021	4,908,286	38,130,346	(51,945)	(2,343,496)	5,734,282
2022	5,161,430	39,354,083	(48,852)	(2,518,919)	6,240,258

Note: Market value is used primarily for extension of the District's referendum levy.

Source: State of Minnesota School Tax Report

Total Taxable	Market Value
$ 30,634,299	$ 2,397,722,755
31,303,462	2,401,009,358
33,812,799	2,617,414,487
35,122,228	2,744,276,124
36,387,393	2,825,969,272
38,169,519	3,008,697,650
40,791,140	3,228,265,650
43,715,281	3,454,749,225
46,377,473	3,657,066,825
48,188,000	3,768,897,825

INDEPENDENT SCHOOL DISTRICT NO. 200

Property Tax Levies and Receivables
Last Ten Fiscal Years

Taxes Collectible	Original Levy			
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread
2013	$ 13,306,779	$ 2,357,875	$ –	$ 15,664,654
2014	12,431,201	2,243,572	47,538	14,722,311
2015	12,750,903	2,046,914	69,001	14,866,818
2016	13,528,921	1,908,701	71,103	15,508,725
2017	13,349,545	2,080,731	69,693	15,499,969
2018	14,998,707	2,059,911	96,999	17,155,617
2019	15,229,169	2,345,200	223,373	17,797,742
2020	15,055,392	2,434,704	250,666	17,740,762
2021	14,989,263	2,304,027	257,001	17,550,291
2022	14,935,828	2,335,907	288,456	17,560,191

Note: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2022

Delinquent		Current	
Amount	Percent	Amount	Percent
$ –	– %	$ –	– %
–	–	–	–
–	–	–	–
32,879	0.21	–	–
5,898	0.04	–	–
8,881	0.05	–	–
10,777	0.06	–	–
17,528	0.10	–	–
120,325	0.69	–	–
–	–	9,626,989	54.82
$ 196,288		$ 9,626,989	

INDEPENDENT SCHOOL DISTRICT NO. 200

Students Served
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2013	44	291	2,016	2,267	4,618	5,369
2014	53	275	1,984	2,239	4,551	5,295
2015	59	279	1,988	2,195	4,521	4,960
2016	69	237	1,944	2,205	4,455	4,897
2017	74	260	1,893	2,201	4,428	4,869
2018	74	257	1,908	2,141	4,380	4,807
2019	75	233	1,876	2,163	4,347	4,779
2020	75	253	1,868	2,119	4,315	4,739
2021	77	228	1,763	2,117	4,185	4,609
2022	84	224	1,711	2,113	4,132	4,555

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1–3	Elementary 4–6	Secondary
Fiscal 2013 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2022	1.000	1.000	0.550	1.000	1.000	1.000	1.200

Source: Minnesota Department of Education student reporting system

SINGLE AUDIT AND OTHER REQUIRED REPORTS

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures		
U.S. Department of Agriculture				
Passed through Minnesota Department of Education				
Child nutrition cluster				
National School Lunch Program	10.555	$ 202,044		
COVID-19 – National School Lunch Program	10.555	2,141,080		
Total ALN 10.555			$ 2,343,124	
COVID-19 – School Breakfast Program	10.553		515,930	
Summer Food Service Program for Children	10.559		42,058	
Total child nutrition cluster				$ 2,901,112
COVID-19 – Pandemic EBT Administrative Costs	10.649			511
U.S. Department of the Treasury				
Passed through Minnesota Department of Education				
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027			35,164
Federal Communications Commission				
Direct				
COVID-19 – Emergency Connectivity Fund Program	32.009			17,600
U.S. Department of Education				
Passed through Minnesota Department of Education				
Title I Grants to Local Educational Agencies	84.010			447,544
Special education cluster				
Special Education Grants to States	84.027	974,883		
COVID-19 – Special Education Grants to States	84.027	66,515		
Total ALN 84.027			1,041,398	
Special Education Preschool Grants	84.173	40,586		
COVID-19 – Special Education Preschool Grants	84.173	3,943		
Total ALN 84.173			44,529	
Total special education cluster				1,085,927
Special Education – Grants for Infants and Families	84.181			28,351
Supporting Effective Instruction State Grants	84.367			102,571
Education Stabilization Fund				
COVID-19 – Governor's Emergency Education Relief (GEER) Fund	84.425C		80,525	
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		302,665	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U		647,831	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W		475	
Total ALN 84.425				1,031,496
Passed through Intermediate School District No. 917				
Career and Technical Education – Basic Grants to States	84.048			2,219
U.S. Department of Health and Human Services				
Passed through Minnesota Department of Education				
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			236,020
				$ 5,888,515

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: The pass-through entities listed above use the same Assistance Listing Numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had $25,377 transferred into Supporting Effective Instruction State Grants, ALN 84.367 from other Title programs.

Note 5: The District had $202,044 of noncash assistance included in the National School Lunch Program, ALN 10.555.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 19, 2022.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)

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REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
October 19, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 200's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

(continued)

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RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
October 19, 2022

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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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 19, 2022.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
October 19, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?	**X**	Unmodified
		Qualified
		Adverse
		Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?	Yes	**X** No
Significant deficiency(ies) identified?	Yes	**X** None reported
Noncompliance material to the financial statements noted?	Yes	**X** No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified?	Yes	**X** No
Significant deficiency(ies) identified?	Yes	**X** None reported

Type of auditor's report issued on compliance for major programs?

The U.S. Department of Education – Special Education Cluster	Unmodified
The U.S. Department of Education – Education Stabilization Fund	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes **X** No

Programs tested as major programs:

Program or Cluster(s)	Federal ALN
The U.S. Department of Education special education cluster consisting of:	
– Special Education Grant to States	84.027
– COVID-19 – Special Education Grant to States	84.027
– Special Education Preschool Grants	84.173
– COVID-19 – Special Education Preschool Grants	84.173
The U.S. Department of Education – Education Stabilization Fund consisting of:	
– COVID-19 – Governor's Emergency Education Relief (GEER) Fund	84.425C
– COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W

Threshold for distinguishing type A and B programs: $ 750,000

Does the auditee qualify as a low-risk auditee? **X** Yes ____ No

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2022

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 57,945,176	$ 57,945,176	$ –
Total expenditures		$ 58,254,324	$ 58,254,324	$ –
Nonspendable				
460	Nonspendable fund balance	$ 397,393	$ 397,393	$ –
Restricted				
401	Student activities	$ 162,086	$ 162,086	$ –
402	Scholarships	$ 235,710	$ 235,710	$ –
403	Staff development	$ 402,349	$ 402,349	$ –
407	Capital projects levy	$ –	$ –	$ –
408	Cooperative revenue	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
424	Operating capital	$ 4,612,247	$ 4,612,247	$ –
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	$ 66,663	$ 66,663	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 2,135	$ 2,135	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 5,583,279	$ 5,583,279	$ –
472	Medical Assistance	$ 18,725	$ 18,725	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – Impact Aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 146,870	$ 146,870	$ –
461	Committed fund balance	$ 934,544	$ 934,544	$ –
Assigned				
462	Assigned fund balance	$ 1,004,882	$ 1,004,882	$ –
Unassigned				
422	Unassigned fund balance	$ 13,758,301	$ 13,758,301	$ –
Food Service				
Total revenue		$ 3,284,532	$ 3,284,532	$ –
Total expenditures		$ 2,660,459	$ 2,660,458	$ 1
Nonspendable				
460	Nonspendable fund balance	$ 56,204	$ 56,204	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 1,058,619	$ 1,058,619	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 2,356,002	$ 2,356,001	$ 1
Total expenditures		$ 2,356,673	$ 2,356,673	$ –
Nonspendable				
460	Nonspendable fund balance	$ 14,408	$ 14,408	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 264,755	$ 264,755	$ –
432	ECFE	$ 71,627	$ 71,627	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 51,847	$ 51,847	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 38,122	$ 38,122	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 485,513	$ 485,513	$ –
Total expenditures		$ 4,462,596	$ 4,462,596	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 9,976,685	$ 9,976,685	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 5,050,879	$ 5,050,878	$ 1
Total expenditures		$ 3,871,913	$ 3,871,913	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ 12,463,517	$ 12,463,517	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,063,684	$ 1,063,684	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ 1,258	$ 1,258	$ –
Total expenditures		$ 19,668	$ 19,668	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ 69,214	$ 69,214	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 9,089,036	$ 9,089,035	$ 1
Total expenditures		$ 9,711,384	$ 9,711,384	$ –
422	Net position	$ 5,708,870	$ 5,708,870	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 1,148,117	$ 1,148,117	$ –
Total expenditures		$ 485,627	$ 485,627	$ –
422	Net position	$ 5,479,026	$ 5,479,026	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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Building Construction Fund Projects as of 10/31/2022

Project	A Project Budget	B Vendor Bid Amount +/- Change Orders	C Vendor Contract Expenses to Date	D Wold/Loeffler Fees to Date	E Other Expenses Less Rebates to Date	A-C-D-E Remaining Funds	Status
High School Roof Replacement	4,645,800	2,944,318	2,944,318	294,530	11,568	1,395,384	Complete
High School & Pinecrest Chillers	1,182,000	753,551	753,551	74,842	(34,273)	387,879	Complete
Multi-Site Exterior Lighting	468,500	246,483	246,483	30,569	(26,321)	217,770	Complete
High School & McAuliffe Parking Lot	1,516,540	1,084,851	1,084,851	116,970	22,836	291,883	Complete
High School Track Resurfacing	360,000	286,864	286,864	23,219	3,323	46,593	Complete
High School BAS Replacement	1,951,100	606,642	606,642	123,429	28,570	1,192,459	Complete
Pinecrest Partial Roof Replacement	373,000	289,800	289,800	23,757	248	59,194	Complete
McNamara Stadium Improvements	3,370,000	2,688,639	2,688,639	216,215	286,531	178,615	Complete
Pinecrest Deferred Maintenance	968,000	602,279	602,279	62,183	248	303,290	Complete
Early Childhood Improvements (High School)	445,000	275,513	275,513	28,362	1,414	139,711	Complete
District Wide Camera Project	382,000	192,975	192,975	24,421	22,175	142,429	Complete
Tilden Deferred Maintenance & Roof	828,746	691,944	691,944	49,803	29,121	57,878	Complete
Board Room Renovations	100,000	-	-	-	63,193	36,807	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
Contingency	2,007,858	-	-	-	-	2,007,858	Contingency
Reallocations from/to projects	(8,590,784)	-	-	-	-	(8,590,784)	Reallocation
Interest Earnings		-	-	-	-	2,212,945	Interest Earnings
Subtotal	**12,512,260**	**11,991,142**	**11,991,142**	**1,164,606**	**902,572**	**666,886**	

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

	A	B	C	D	E	A-C-D-E	
Middle School Improvements	23,814,024	22,189,111	22,070,281	1,385,892	251,768	106,082	In Process
Water Coolers (Tilden & Middle School)	182,000	137,990	-	11,559	-	170,441	In Process
McAuliffe Deferred Maintenance & Water Coolers	336,731	281,993	267,893	12,216	42,869	13,752	In Process
Kennedy Deferred Maintenance	662,576	486,687	481,820	19,106	6,731	154,919	In Process
Middle School Partial Roof Replacement	717,200	417,000	306,850	45,778	3,533	361,039	In Process
District Office Renovations	330,000	164,723	145,640	19,086	98,904	66,370	In Process
Middle School Privacy Improvements	324,300	263,071	248,670	15,309	933	59,387	In Process
HHS Privacy Improvements	1,109,063	869,759	732,805	125,448	4,254	246,556	In Process
Door & Glass Improvements	500,000	31,450	27,978	30,083	3,000	438,940	In Process
Middle School Track	493,750	341,274	324,210	31,667	17,334	120,540	In Process
High School Lighting (split from HS Deferred Maintenance)	411,000	124,549	106,125	2,473	203	302,200	In Process
High School Parking Lot Improvement - Phase 3	324,760	143,208	136,047	6,340	7,100	175,273	In Process
Middle School Storage Building	687,500	415,000	257,985	15,106	12,224	402,186	In Process
Replace High School Carpet	612,100	376,700	357,865	42,398	16,808	195,029	In Process
District Wide Fire Alarm/Alert System Replacement	365,000	161,250	-	21,959	-	343,041	In Process
High School Fire Alarm/Alert System Replacement	435,000	355,000	58,900	26,363	-	349,737	In Process
High School Retaining Wall	50,000	-	-	339	-	49,661	In Process
ALC Renovation	1,421,640	1,148,477	1,008,222	117,511	117,115	178,793	In Process
Subtotal	**32,776,644**	**27,907,241**	**26,531,289**	**1,928,633**	**582,775**	**3,733,947**	

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

	A	B	C	D	E	A-B-D-E	
High School Deferred Maintenance	193,400	-	-	36,172	-	157,228	In Design
Entrance Security Improvements	385,000	-	-	-	-	385,000	In Design

Interior Locks Allowance	300,000	-	-	17,540	-	282,460	In Design
Monument Signs	200,000	-	-	-	-	200,000	In Design
Subtotal	**1,078,400**	**-**	**-**	**53,712**	**-**	**1,024,688**	

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

Other District Projects	A	B	C	D	E	A-B-E	
Technology Improvements	1,900,000	-	-	na	1,504,690	395,310	Not Completed
Grounds/Site Improvements	500,000	-	-	-	-	500,000	Not Completed
Flexible Learning Furniture	600,000	-	-	na	389,706	210,294	Not Completed
Subtotal	**3,000,000**	**-**	**-**	**-**	**1,894,395**	**1,105,605**	

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

Total	**49,367,304**	**39,898,383**	**38,522,431**	**3,146,951**	**3,379,742**	**6,531,125**

Complete and In Process (does not include contingency)	50,425,330
Project Total	49,367,304
%	102%

Transfers from/(to) Contingency:

$445,000 Early Childhood Improvements (High School)
$ 87,000 High School Athletic Field Parking Lot
$ 44,300 High School Retaining Wall
$113,024 Middle School Bathrooms near Auditorium
$300,000 Technology
$244,500 Water Coolers ($50,000 Tilden, $62,500 McAuliffe, $132,000 Middle School)
$746,250 High School Privacy Improvements (Athletic Locker Rooms)
$160,476 Kennedy Deferred Maintenance
$167,131 McAuliffe Deferred Maintenance
$290,000 Middle School Storage Building
$542,000 High School Tennis Court Replacement
$330,000 District Office Renovations
$100,000 Board Room Renovations
$85,000 Entrance Security Improvements
$503,750 Additional to HHS Privacy Improvements (Bathrooms)
$362,500 Middle School Privacy Improvements
$140,000 High School Lecture Hall
$200,000 HHS Baseball Field Drainage
$493,750 Middle School Track Replacement
$856,563 HS Team Locker Privacy Improvements
$1,421,640 ALC Renovation
$397,500 Transferred from HHS Privacy Improvements to Middle School Storage Building
$160,100 Additional to Middle School Improvements
($38,200) from Middle School Privacy Improvements
($600,000) from High School Privacy Improvements
($50,000) from High School Carpet
$86,000 Additional to Kennedy Deferred Maintenance
$400,000 Technology
$200,000 Monument Signs
$500,000 Grounds/Site Improvements
$300,000 Additional to Entrance Secuity Improvements

May 1, 2022 thru October 31, 2022					
Site	**Fundraiser Description**	**How funds are raised**	**Time of Year**	**Funds used for**	**Net Amount Fundraised**
Tilden	Butter Braid Fundraiser	Selling Butter Braids	Oct. 10-28th	Little Learner Scholarship Fund	$5,460.00
Kennedy	Nothing to report during this period of time				
Pinecrest	Nothing to report during this period of time				
McAuliffe	Nothing to report during this period of time				
HMS	Nothing to report during this period of time				
HHS - Show Choir	Gertens Mums Sale	Selling Flowers via Gertens Online Portal	August	Off set student fees	$4,500.00
HHS - Show Choir	Gertens Holiday Poinsettias & Wreaths	Selling Flowers via Gertens Online Portal	October	Off set student fees	$8,500.00
HHS Commons	Homecoming Dance	Ticket Sales	Sept./Oct.	General club expenses	$4,000.00
HHS Auditorium & Radisson Blu - MOA	Prom	Ticket Sales	May	General club expenses	$8,000.00
HHS - Band & Orchestra	Band and Orchestra Gerten's Spring Plant Sale	Sale of Gerten's plants & flowers	May 2022	marching band & jazz trips, Band/Orch Tour, attire	$7,861.35
HHS - Band & Orchestra	Band and Orchestra Pizza Card Sale	Papa Murphy's discount cards	August 2022	marching band & jazz trips, Band/Orch Tour, attire	$1,770.00
HHS - Band & Orchestra	Band and Orchestra Gerten's Spring Plant Sale	Sale of Gerten's plants & flowers	May 2022	marching band & jazz trips, Band/Orch Tour, attire	$7,021.23
HHS - Band & Orchestra	Band and Orchestra Pizza Card Sale	Papa Murphy's discount cards	August 2022	marching band & jazz trips, Band/Orch Tour, attire	$2,265.00
HHS - Band & Orchestra	Band and Orchestra Cub Bagging	Bagging groceries	September 2022	marching band & jazz trips, Band/Orch Tour, attire	$1,956.20
HHS Parking lot	Horticulture Plant sale	selling flowers to community	May 2022	Horticulture program	$3,000.00
HHS parking lot	AVID Strive for 5K	5k race	May	AVID club	$1,000.00
HHS Commons	NHS Bake Sale	Selling baked goods during open house	September	NHS costs such as Induction supplies/cake, food during blood drive, Medallions	$584.00
				Total Raised	***$55,917.78***

May 1, 2022 through October 31, 2022					
Sport	**Fundraiser Description**	**How Funds Are Raised**	**Time of Year**	**Funds Used For**	**Net Amount Fundraised**
Boys Golf	3M Caddy Experience	Volunteer as caddy's for a golf tournament	July, 2022	(12) Bushnell Rangefinders.	$900.00
Track & Field	Plant Sale and Working Middle School Track Meet	Volunteer as workers for both events	Plant Sale - May 14th, Meet - Spring (April-May)	Money will be used for equipment and possibly transportation to a non-local meet.	Plant Sale = $1500, Track Meet = $500
Cross Country	Car Wash	Volunteers as car washers	September 2022	Banquet items- food, awards	$925.00
Nordic Ski	Plant Sale	Volunteer as plant sale workers	May 2022	Ski wax & equipment	$1,500.00
				Total Raised	***$5,325.00***

ISD 917 Member District
School Board Members & Superintendents Retreat
Minnesota Humanities Center
October 25, 2022
8:00am-11:30am

Present: Lisa Ehleringer, Mike Kelley, Kathy Lewis, Doug Van Zyl, Tom Bennett, Eric Melbye, Theresa Battle, Lesley Chester, Bob McDowell, Lisa Hedin, Dave Bernardson, Cindy Nordstrom, Peter Olson-Skog, Bryon Schwab, Brian Zambreno, Wendy Felton, Michael Favor, Linda Berg, Brooke Peterson, Nicolle Roush, Pao Vue, Melissa Schaller, Marci Levy-Maguire, Michael Berndt, Kevin Lindsey, Jung Ja Shin

Absent: Jason Berg and Hannah Simmons

Welcome & Introductions – Pao Vue

Retreat Theme & Objectives
Collaboration:

- Working together to achieve more collectively - "We belong to each other."

Objectives for the Day:

- Strengthen relationships among individuals and organizations
- Deepen understanding of what "We Belong to Each Other" means across districts
- Outline our calls to action for collaboration among member districts

Addressing ISD 917 Staffing Shortages – Dr. Melissa Schaller. In summary:

- Expand space at Cedar School
- Consolidate setting IV sites
- Discontinue setting III programming, specifically PACES.
- Consider actions related to hiring/employment (i.e. flexible hours, job sharing, transportation, additional Talent Acquisition Specialist)
- Consider actions to increase district appeal (i.e. alternative calendar)
- Provide additional supports to member districts (i.e. BCBA services, mobile service providers)
- Advocate with the legislature for the cross subsidy

Suggestions from table discussions:

- Great idea to share BCBA's – keeps the kids out of Setting IV sites.
- Use whatever you need to free up the waiting list – if that means closing PACES with 42 kids, do it.
- Could increase PA days like 916 does to make it a more long-term solution for keeping or finding paraprofessionals.
- Can you combine the regular year para jobs with the summer school para jobs?
- Juvenile Services Center is currently working all year with a couple weeks off in June and a couple off in August.

Other suggestions:

- Set a timeline for closing a program
- Melissa starts planning for the next year in December and January
- Michael – will provide consistent updates to the Board

Centering Core Values in Transforming Culture & Collaboration (Sung Ja Shin, Marci Levy-Maguire, & Cindy Nordstrom)

- School board and work sessions are centering on 917's core values
- Story Circles – 917 has 45 people trained to lead these groups. Connects staff back to the will to work. Amazing!
- Need an early career Teachers network – join with other districts

Graffiti Board Questions

What collaborations are working well with ISD 917 and/or among our member districts?

- Bloomington Transition Center
- Variety of programs and locations
- Tri-District is a subnetwork – should we incorporate smaller groups beyond 917?
- 917 is financial in their stewardship!
- Job networking
- WSP ALC
- Relations with superintendents – great benefits
- Special education directors work well together
- Maybe build on this and get all the principals together to meet as well
- Funding
- Fortunate to have DCTC/IHCC

What strengths do you see within your own district or our collective that we could build on or grow?

- BCBA's
- Speech
- Itinerants
- Work Colleagues
- Story Circles – investment is unbelievable

What are some of the challenges you are facing that we could address collectively?

- Staffing – competing with each other
- Middle schools – especially in Bloomington
- Wait list – it will never be gone
- Student reflections
- Advocacy as a collective
- Went from 1st to 30th – below average
- HR needs to be more collective and get together
- Transition in staffing after people have been there for a long time
- Mental health
- Parent understanding of options
- Transportation costs
- Cross subsidy – funding discrepancies

- Communicate public education value vs private (legislative advocacy with common voice)

Secondary & Post-Secondary Collaboration with DCTC/IHCC
(Marci Levy-Maguire, Michael Berndt)

- **DCTC/IHCC 2021-2027 Strategic Plan**
- K-12 Components
- 2.2. Enhance access to higher education through early college credit and K-12 partnerships.

- 2.2.A Increase early college course offerings in K12 districts.

- 2.2.B. Increase the matriculation rate of early college credit students to our colleges.

- 2.2.C. Develop pathway programs supporting the participation of historically marginalized high school and middle school students in post-secondary education.

What is already in process?

- 195 and 197 CTE is great for Randolph.
- 191 grant to give opportunity to earn AA degree to high school students
- Sharing cost of contract courses

What positive outcomes are you seeing?

- Multiple CTE opportunities – EMTs and CNAs
- Opportunities:
    - Education Program
    - Future Teachers of America
    - Aligning curriculum into pathways – esp. at 917

What are the obstacles to successful collaboration?

- Aligning curriculum
- Teachers travel time
- Students don't use resources available
- Tracking
- Tunnel vision – cannot change.
- Students and parents – who wants what?
- Need to improve the bridging from grade 12 to college. Need to have these opportunities in place so students can go right from grade 12 to DCTC/IHCC with credits already completed.
- Use Perkins
- 60% of students at DCTC/IHCC are unsure of what they want to do. Give them opportunities in high school to help figure this out. Have a strategic plan for this.
- PSEO students are usually not going to DCTC/IHCC – they are using their credits to go to another college.
- Need pathways for those students that don't know where they are going.

What collaborative opportunities are we missing out on?

- DCTC could benefit from interns – use students right from high school to be interns in college. Examples: ages 16, 17, 18 – these students take healthcare courses and work in places like

Regina Hospital. This way they are getting exposed earlier to this type of work and will have the knowledge to get the job once they are through with college. Need connections!

- Credentialing high school teachers
- Work experience (internships) coordinated by DCTC
- Locate CTE courses in member districts?
- Para to teacher pipeline – childcare/training/Perkins funding

ISD 917 & DCTC Shared History…

1969 - Intermediate School District 917 established by the Minnesota Legislature
1970 - ISD 917 School Board established
1973 - Rosemount campus opened for shared use by DCTC and ISD 917
1995 - Establishment of Minnesota State Colleges and Universities separated ISD 917 & DCTC
1995 - ISD 917/DCTC Joint Powers Agreement first established under new context
1995 - ISD 196 ended ISD 917 member district status
2011 - ISD 271 joined ISD 917 as a member district
2018 - Perkins Act V reauthorized by the federal government
2018 - Michael Berndt hired as Interim President of DCTC/IHCC (fully confirmed in 2020)
2021 -Superintendent Dr. Michael Favor began his tenure with ISD 917

Story Circle: Stronger Together in Responding to Challenges

Kevin Lindsey, J.D. & Sung Ja Shin

- Innovative and Collaborative Approaches
- Co-created, not off-the-shelf product
- Asset-based, builds on each organization's strengths
- Creates spaces to meet and address challenges collaboratively
- Success is holistic; ends and means are both important

Around the Table: How Can We Support Each Other

Dr. Michael Favor & Kevin Lindsey, J.D.

Please fill out the form that will be emailed to you from Dr. Melissa Schaller

- Of the strategies that we have identified today, which would you like to prioritize and take action on in the next 12-18 months?

- In the areas of focus identified today, how can ISD 917 and our strategic partners build on district strengths and support YOU, your Board, and/or your District in deeper collaboration?

Meeting adjourned at 11:15 AM.

INTERMEDIATE SCHOOL DISTRICT 917

A School Board Meeting of the Intermediate School District 917 School Board was held on Tuesday, October 4, 2022, in the 917 Board Room at Dakota County Technical College.

Members Present: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons, and ex-officio member Superintendent Dr. Michael Favor.

Members Absent: Lesley Chester, Kathy Lewis.

Also Present: Nicolle Roush, Brooke Peterson, Melissa Schaller, Marci Levy-Maguire, Pao Vue, and Linda Berg.

School Board Chair Cindy Nordstrom called the meeting to order at 5:41 PM.

The Pledge of Allegiance was conducted in the Board Work Session prior to this meeting.

1. Motion by Hannah Simmons, seconded by Byron Schwa , to approve the agenda. Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none.

Dr. Melissa Schaller reported on Student Services and Dr. Favor reported on District updates.

2. Motion by Wendy Felton, seconded by Tom Bennett, to approve the consent items, as presented. Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none.
   - **Minutes:** September 6, 2022, Regular School Board Meeting
   - **Personnel:** *New Hires and Rehires:* Lucretia Andrews, Classroom Assistant, Effective September 19, 2022. Lucas Arrigoni, Program Assistant, Effective September 12, 2022. Eden Barry, Classroom Assistant, Effective September 1, 2022. Dustin Bethke, Classroom Assistant, Effective September 12, 2022. Alexis Cortez, Classroom Assistant, Effective September 6, 2022. Amanda Fernelius, Classroom Assistant, Effective August 31, 2022. Alyssa Gahimer, Classroom assistant, Effective September 6, 2022. Andrea Gray, Classroom Assistant, Effective September 13, 2022. Breanna Huback, Program Assistant, Effective September 26, 2022. Stephanie Munns, Classroom Assistant, Effective September 15, 2022. Amalia Pena Chavez, HR Assistant, Effective September 26, 2022. Jonathan Rosario, Classroom Assistant, effective September 26, 2022. *Leaves of Absence:* Amy Hart, Program Assistant, effective July 21, 2022, through January 21, 2023. Bevin Kilpatrick, Program Assistant, effective September 6, 2022, through December 23, 2022. Holli Schmitt, Program Assistant, effective August 25, 2022, through June 8, 2023. *Resignations and Terminations:* Kenneth Hennes, Classroom Assistant, effective September 8, 2022. Suzanne Johnston, Interpreter, effective August 31, 2022. Kimberly Landreville, Teacher, effective September 20, 2022. James Myrman, Classroom Assistant, effective September 16, 2022. Vanessa Schmitt, Occupational Therapist, effective September 8, 2022.
   - **Policies:** (Addendum A.)
     - Policy 104 Mission Statement
     - Policy 416 Drug and Alcohol Testing and forms
     - Policy 418 Drug Free Workplace/Drug Free School
     - Policy 515 Protection and Privacy of Pupil Records
     - Policy 709 Student Transportation
     - Policy 721 Uniform Grant Guidance
     - Policy 806 Crisis Management

3. Motion by Byron Schwab, seconded by Lisa Hedin, to approve the bills from September 1, 2022, to September 28, 2022, investment report and wire transfers as presented by the Executive Director of Business Services. Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. Motion carried.

4. Motion by Hannah Simmons, seconded by Tom Bennett, to approve Dr. Favor's Rubric for 2022-2023. (Addendum B.) Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. Motion carried.

5. Motion by Wendy Felton, seconded by Lisa Hedin, to approve the Annual Assurance of Compliance. (Addendum C.) Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. Motion carried.

Enrollment reports were reviewed for DCALS and Special Education.

6. Motion by Byron Schwab, seconded by Hannah Simmons, to approve the Temporary Work Agreements, as presented by the Executive Director of Business Services. (Addendum D.) Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. Motion carried.

7. Motion Lisa Ehleringer, seconded by Hannah Simmons, to approve the Health Associates' Contract for 2022-2024, as presented. (Addendum E.) Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. Motion passed

8. Motion Tom Bennett, seconded by Byron Schwab, to approve Salary Adjustments for Talent Acquisition, Benefits Specialist, Accountant, Buyer and Payroll Specialist, as presented by the Executive Director of Business Services. (Addendum F.) Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. Motion passed.

9. The policies listed below were a first reading.
   - 210 Conflict of Interest
   - 404 Employment Background Checks
   - 420 Students and Employees with Sexually Transmitted Diseases
   - 529 Violent Behavior by Students
   - 603 Curriculum Development
   - 722 Data Requests
   - 903 Visitors to School

10. Motion by Byron Schwab, seconded by Hannah Simmons, to adjourn the meeting. Voting aye: Tom Bennett, Lisa Ehleringer, Wendy Felton, Lisa Hedin, Cindy Nordstrom, Byron Schwab, Hannah Simmons. Voting naye: none. There being no further business the meeting adjourned at 6:25 PM.

The next regular School Board Meeting will be Tuesday, November 1, 2022, at 5:15 PM in the Board Room of Dakota County Technical College.

_____

Clerk

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

Finance Committee Mission

The mission of the Finance Committee is to provide strategic oversight of budget and financial activities on behalf of ISD 200. The Committee will support sustainability, transparency, and equity throughout the School Board and the community at large. This will in turn enhance public confidence in the district's ability to effectively handle its financial affairs through the communication of the results of its work to the School Board, and by educating the public regarding the financial position and outlook for the District.

Finance Committee Meeting:
Time: October 27, 2022 9:00 AM Central Time District Office Meeting Room A

Attendees: Superintendent Bob McDowell, Director of Finance Jen Seubert, Lisa Hedin, and Carrie Tate. Two citizens were present.

1. **October 1, 2022 Enrollment**
   a. The ADM on October 1, 2022 was 7 less than used in developing the Adopted Budget.
   b. The Pupil Units on October 1, 2022 was 13 less than used when developing the Adopted Budget.

2. **Revised Budget 2022-23**
   a. The Revised Budget will account for the most current enrollment numbers. Approximately -$75,000
   b. The Revised Budget will also account for the increased number of special education aid dollars related to the increased percentage of students receiving special services. Approximately +$400,000
   c. The Revised Budget will be incorporating updated utility and fuel surcharge costs. No estimate at this time.

3. **Audit 22-23**
   a. Fund 01- General Fund ending fund balance is $800,782 less than what was represented in the Adopted Budget. This is primarily due to an audit entry for subsequent (2022-23) year's expenditures over slightly more than $1,000,000. The audit entry is common practice caused by the timing of the school board approving

the adopted budget in summer and the prior year's revised budget having been completed in December.

b. Fund 02- Food Service Fund ending fund balance is $618,174 dollars more than represented in the Adopted Budget. The largest contributors to the variance are the unexpectedly high number of meals (breakfast and lunch) served, reimbursement rates on meals were higher than in the past, ala carte sales increased, budgeted positions were unfilled for the entire year, less expensive products were substituted by vendors when original order could not be met, and food purchased in 2020-21 in large quantities was used in the 2021-22 school year reducing new purchase requirements. It is anticipated that costs in 2022-23 will be higher, and will draw down this surplus. These higher costs are anticipated to include rising food and labor costs, known equipment replacement costs, and potentially working with a consultant to review current menus and provide recommendations to improve nutritional value, appeal to students, multicultural diversity, and variety.

4. Director Tate expressed concern about a single bill of less than $7,500 approved at the September 28, 2022 school board meeting, which in her opinion was a "nice to have" purchase. The concerns were related to messaging being sent to other staff members about spending and opportunities to identify guardrails during budget development that could restrict certain types of purchasing authority. Treasurer Hedin noted that the characterization of the purchase was Director Tate's personal opinion. The Board adopted the budget in June 2022 and prioritization and purchasing authority within the budget is vested in school district professionals. The Committee was reminded that principals, directors, and some coordinators have the authority to prioritize acquisitions within their budget. Prior to payment the Finance Office reviews the receipts for accuracy (amount, billing codes, …) and the purchase for compliance with statutes associated with the funding source. For identified staff no prior approval is required for purchases that are within budget, accurately coded and in compliance with statute. All staff with budget prioritization authority have received training on appropriate expenditures and are aware of ISD 200's short and long term budget conditions.

5. The next committee meeting will be scheduled for the last week of November/first week of December (scheduled by Becky Garcia using Doodle) and will cover the revised budget, and the timeline and benchmarks for the 2023 levy renewal work.

Committee Action Items - None.

BRIDGE TO SUCCESS

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Policy Committee Mission

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

Policy Committee Meeting
Time: November 2, 2022 4:00PM Central Time (US and Canada)
Attendees: Jessica Dressely, Becky Garcia, Lisa Hedin, Stephanie Malm, Bob McDowell

Committee Agenda

1. Policy 9XX, Facilities Naming (Draft): The first draft of the Facilities Naming Policy was reviewed by the committee. Recommendation is to add this new policy to the 900 series policies. The committee would like input from the whole board on the policy. Additional questions for the board: do we want to add what the composition of the facilities naming committee in this policy? Ex: community members, teachers, administration, directors, etc. The committee requests input by the board at the November work session.

2. Policy 206, Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations: The committee reviewed and drafted 206 based on the feedback we received from the board. The committee requests input by the board at the November work session. Once this policy is ready for 1st read (after the November work session), the committee will review policies 205, 207, and 208 to reflect the 206 changes where they cross in each of these policies. The committee will also draft policy 206.1, the form community members will fill out and turn in to request comment to the board.

3. Policy 722, Public Data Request: The policy revisions made by MSBA went to the district legal team for review. The policy is good to move forward with the redline revisions.

4. Policy 416, Drug and Alcohol Testing: The request was made to have the committee look at B1 and B7, and if we need both. They are not duplicative, and the recommendation is to approve this policy.

5. Policy 418, Drug-Free Workplace/School: Questions asked at the previous reading was why do we exclude smoking? Smoking is addressed in the policy. Another request was if we need to include verbiage about vaping. The committee concurred vaping falls under smoking, e-cigarettes, and toxic substances. The recommendation is to approve this policy.

6. Policy 428, Ethical Behavior: This policy will go administration to see if this policy provides substance and improves the district and if it does not provide value, that we consider removing this policy as ethical behavior is directed by statute and other district policies. The committee will receive a recommendation by administration on November 30th.

7. Policy 429, Conflict of Interest: Section VII.a.1 verbiage was changed to include notification to the whole board. The committee recommends approving this policy.

8. Policy 903, Visitors to School District Buildings and Sites: Request was asked on if we want MSBA section 4b. The committee discussed MSBA's verbiage and agreed it's not necessary as it's already written in other district policies and procedural in nature.

417 CHEMICAL USE AND ABUSE

I. PURPOSE

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the public school has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention.

II. GENERAL STATEMENT OF POLICY

A. Use or possession of controlled substances, toxic substances, medical cannabis, ~~toxic substances,~~ and alcohol before, during, or after school hours, at school or in any other school location, is prohibited in ~~the school setting in~~ accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.

B. The ~~policy of this~~ school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement.~~is to provide an instructional program in every elementary and secondary school in chemical abuse and the prevention of chemical dependency.~~

C. Every~~The~~ school ~~district~~ that participates in a school district chemical abuse program shall establish ~~and maintain in every school a~~ chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.

~~D. The superintendent, with the advice of the school board, shall be responsible for establishing a school and community advisory team to address chemical abuse problems in the district, as necessary.~~

D~~E~~. The school district shall establish ~~and maintain~~ a drug-free awareness program for ~~to educate and assist~~ its employees~~;~~. ~~students and others in understanding this policy and the goals of achieving drug-free schools and workplaces.~~

III. DEFINITIONS

A. "Chemical abuse," as applied to students and employees, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the minor's ~~student's~~ normal function in academic, school, or social activities is chronically impaired.

B. ~~"Chemicals" includes, but is not limited to, alcohol, toxic substances, medical cannabis, and controlled substances as defined in the school district's Drug-Free Workplace/Drug-Free School policy.~~ "Controlled substances," as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and "marijuana" as defined in Minnesota Statutes section 152.01, subdivision -, but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, "controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.

C. "Drug Prevention," means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.

~~C. "Use" includes to sell, buy, manufacture, distribute, dispense, use, or be under the influence of alcohol and/or controlled substances, whether or not for the purpose of receiving remuneration.¶~~

¶

~~D. "School location" includes any school building or on any school premises; on any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off-school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.~~

D. "Teacher," means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapist.¶

IV. STUDENTS

A. Districtwide School Discipline Policy

Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the district wide school student discipline policy.

B. Programs and Activities ~~Instruction~~

1. The~~Every~~ school district develop, implement, and evaluate comprehensive~~shall provide an instructional~~ programs and activities that foster safe, healthy, and supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes. ~~in chemical abuse and the prevention of chemical dependency. The school district may involve parents, students, health care professionals, state department staff, and members of the community in developing the curriculum.~~

2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.~~Each school shall have age-appropriate and developmentally based activities that:¶~~

¶
¶

~~a. address the consequences of violence and the illegal use of drugs, as appropriate;¶~~

¶

~~b. promote a sense of individual responsibility;¶~~

¶

~~c. teach students that most people do not illegally use drugs;¶~~

¶

~~d. teach students to recognize social and peer pressure to use drugs illegally and the skills for resisting illegal drug use;¶~~

¶

~~e. teach students about the dangers of emerging drugs;¶~~

¶

~~f. engage students in the learning process; and¶~~

¶

~~g. incorporate activities in secondary schools that reinforce prevention activities implemented in elementary schools.¶~~

¶

~~3. Each school shall have activities that involve families, community sectors (which may include appropriately trained seniors), and a variety of drug and violence prevention providers in setting clear expectations against violence and illegal use of drugs and appropriate consequences for violence and illegal use of drugs.¶~~

¶

~~4. Each school shall disseminate drug and violence prevention information within the school and to the community.¶~~

¶

~~5. Each school shall have professional development and training for, and involvement of, school personnel, student services personnel, parents, and interested community members in prevention, education, early identification and intervention, mentoring, or rehabilitation referral, as related to drug and violence prevention.¶~~

¶

~~6. Each school shall have drug and violence prevention activities that may include the following:¶~~

¶

~~a. Community-wide planning and organizing activities to reduce violence and illegal drug use, which may include gang activity prevention.¶~~

¶

¶

~~b. The hiring and mandatory training, based on scientific research, of school security personnel who interact with students in support of youth drug and violence prevention activities under this policy that are implemented in the school.¶~~

¶

~~c. Conflict resolution programs, including peer mediation programs that educate and train peer mediators and a designated faculty supervisor, and youth anti-crime and anti-drug councils and activities.¶~~

¶

~~d. Counseling, mentoring, referral services, and other student assistance practices and programs, including assistance provided by qualified school-based mental health services providers and the training of teachers by school-based mental health services providers in appropriate identification and intervention techniques for students at risk of violent behavior and illegal use of drugs.¶~~

¶

~~e. Programs that encourage students to seek advice from, and to confide in, a trusted adult regarding concerns about violence and illegal drug use.~~

~~B~~C. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance ~~Chemical Use and Abuse~~

1. A teacher in a nonpublic school participating in a school district chemical use program, or a public school teacher, who knows or has reason to believe that a student is using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, shall immediately notify the school's chemical abuse preassessment team, or staff member assigned duties similar to those of such a team, of this information.

~~In the event that a school district employee knows that a student is abusing, possessing, transferring, distributing, or selling chemicals in a school location:¶~~

¶

~~a. The employee shall immediately either take the student to an administrator or notify an appropriate administrator of the observation and continue to observe the student until the administrator arrives.¶~~

¶

~~b. The administrator will notify the student's parents. If there is a medical emergency, the administrator will notify the school nurse and/or outside medical personnel as appropriate.¶~~

¶

~~c. The administrator will notify law enforcement officials, the student's counselor, and the chemical preassessment team.¶~~

¶

~~d. The administrator and/or law enforcement officials will confiscate the chemicals and/or conduct a search of the student's person, effects, locker, vehicle, or areas within the student's control. Searches by school district officials shall be in accordance with school board policies regarding search and seizure.¶~~

¶

~~e. The school district will take appropriate disciplinary action in ¶~~
~~¶~~
~~compliance with the student discipline code. Such discipline may include immediate suspension, initiation of expulsion proceedings, and/or referral to a detoxification center or medical center.~~

~~2. If a school district employee has reason to believe that a student is abusing, possessing, transferring, distributing, or selling chemicals:¶~~

¶

~~a. The employee shall notify the building administrator or a member of the preassessment team and shall describe the basis for the suspicion. The building administrator and/or team will determine what action should be taken. Action may include conducting an investigation, gathering data, scheduling a conference with the student or parents, or providing a meeting between a single member of the team and the student to discuss the behaviors that have been reported and attempting to ascertain facts regarding~~

chemical abuse.¶

¶

b. The team may determine there is no chemical abuse. If the team determines there is chemical abuse, the team will select an appropriate course of action, which may include referral to a school counselor; referral to a treatment program; referral for screening, assessment, and treatment planning; participation in support groups; or other appropriate measures.

32. Students involved in the abuse, possession, transfer, distribution, or sale of chemicals mayshall be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minnesota Statutes, sectionMinn. Stat. § 121A.40-121A.56, and proposed for expulsion.

34. Searches by school district officials in connection with the useabuse, possession, or transfer, distribution, or sale of alcohol or a controlled substance chemicals will be conducted in accordance with school board policies related to search and seizure.

4. Nothing in paragraph IV.B.1. Prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

CD. Preassessment Team

1. Every school that participates in a school district chemical abuse program shall establishhave a chemical abuse preassessment team designated by the superintendent or designee. The team mustwill be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse specialist, and other appropriate professional staff. For schools that do not have a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee. to the extent they exist in each school, such as the school nurse, school counselor or psychologist, social worker, chemical abuse specialist, or others.¶

2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.

3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

E~~D~~. Data Practices

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes, section ~~Minn. Stat. §~~ 13.32 and applicable federal law and regulations.

2. Destruction of Records

a. If the preassessment team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.

b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with ~~such~~ information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.

c. ~~This section shall govern d~~Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding Minnesota Statutes, section ~~provisions of the Records Management Act, Minn. Stat. §~~ 138.163 (Preservation and Disposal of Public Records.

F~~E~~. Consent

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

~~F.~~

V. EMPLOYEES

A. The school district shall establish~~superintendent or designee shall undertake and maintain~~ a drug-free awareness ~~and prevention~~ program to inform employees, ~~students, and others~~ about:

1. The dangers of drug ~~and health risks of chemical~~ abuse in the workplace~~/school~~.

2. The school district's ~~drug-free workplace/drug-free school~~ policy of

maintaining a drug-free workplace.

3. AAny available drug or alcohol counseling, treatment, rehabilitation, re-entry, and/or employee assistance programs available to employees and/or students.

4. The penalties that may be imposed on employees for drug abuse violations.

B. The school district superintendent or designee shall notify any federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice from the employee or otherwise receiving actual notice of any criminal drug statute conviction of an employee for a criminal drug statute violation occurring in the workplace. To facilitate the giving of such notice, any employee aware of such a conviction shall report the same to the superintendent.¶

Legal References:

Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 124D.695 (Approved Recovery Program Funding)
Minn. Stat. § 126C.44 (Safe Schools Levy)
Minn. Stat. § 138.163 (Preservation and Disposal of Public Records)Records Management Act)
Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse, Abortion)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.02 (Schedules of Controlled Substances; Administration of Chapter)
Minn. Stat. § 152.22 (Medical Cannabis; Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Medical Cannabis; Limitations; Medical Cannabis)
Minn. Stat. § 299A.33 (DARE Program)
Minn. Stat. § 466.07, subd. 1 (Indeminification Required)
Minn. Stat. § 609.101, subd. 3(e) (Controlled Substance Offenses; Minimum Fines)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
20 U.S.C. §§ 7101-71265 (Student Support and Academic Enrichment GrantsSafe and Drug-Free Schools and Communities Act)
20 U.S.C. § 5812 (National Education Goals)
20 U.S.C. § 7175 (Local Activities)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
34 C.F.R. Part 84 (Government-wWide Requirements for Drug-Free Workplace)

Cross References: MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possessio and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

Policy Reviewed: *01/27/2021*
Policy Adopted: *01/27/2021*
Policy Revised: *01/19/2021*

~~*MSBA/MASA Model Policy 623*~~¶
~~*Orig. 2006*~~¶
~~*Rev. 2022*~~

623 MANDATORY SUMMER SCHOOL INSTRUCTION

I. PURPOSE

The purpose of this policy is to establish program parameters and student attendance guidelines and requirements for the school district relating to the provision of mandatory summer school educational services.

II. GENERAL STATEMENT OF POLICY

Summer school educational services and instruction shall be directed toward the fulfillment of the goals and objectives of the educational program and graduation standards of the school district.

III. PROCEDURES

A. The school district shall offer summer school instruction providing opportunities for:

1. ***Remedial instruction at the _____ level(s);***
2. ***Make-up and review courses at the _____ level(s);***
3. ***Special education instruction and services related to mandatory summer school instruction consistent with applicable state and federal authority for all qualified disabled children where appropriate to their educational needs;***
4. ***Reading intervention programs or instruction for students who are at risk of not learning to read before the end of second grade; and***
5. ***Other mandatory summer school programs as determined by the school district.***

B. All services of the summer school program will be free to residents of the school district whose need for a summer program has been identified by teachers or the school principal and who are required to attend pursuant to established school district criteria and the provisions of this policy.

C. The summer school curriculum will be established in line with the needs of students and in accordance with rules of the Department of Education. Remedial, make-up and review courses shall provide opportunities for students to qualify for promotion and/or credit in areas and subjects where previous work has not met promotion/credit standards. It shall further be designed to assist students who have not passed one or more basic requirements tests and who are in need of remediation services relating to the school district's graduation standards or who

have been identified as at risk of not learning to read before the end of second grade.

D. Summer school provides the opportunity for students to improve basic skills, further their academic progress, and/or accelerate in designated academic areas. It is the intent of the school district to ensure that courses taught during the summer session are of the same level of instructional breadth and difficulty as provided during the regular school year.

IV. MANDATORY SUMMER SCHOOL INSTRUCTION

The school board will direct the administration to identify and develop specific criteria and standards for determining which students must receive summer school instruction. These will be provided to the school board for review and approval on no less than an annual basis. Following school board approval, the criteria and standards for mandatory summer school instruction will be included in this policy as Attachment A and incorporated herein by reference.

V. TRANSPORTATION SERVICES

A. The school district shall make available transportation services for all students required to receive instruction in the school district's summer school program in accordance with Minn. Stat. § 120A.22, Subd. 5(b). The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

B. The school board shall retain sole discretion, control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

VI. SCHOOL BOARD REVIEW

The superintendent or designated representative shall report at least annually to the school board regarding the status and utilization of programs under this policy. All summer school programs will be subject to annual review and approval by the school board.

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.12 (Reading Proficiently no
Later than the End of Grade 3)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)

Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional Services)
Minn. Rules Part 3501 (Graduation Standards)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)

MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 707 (Transportation of Public School Students)

Policy Reviewed: *02.08.2022*
Policy Adopted: *12.13.2006*
Policy Revised: *02.23.2022*

722 PUBLIC DATA REQUESTS

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter ~~Minn. Stat. Ch.~~ 13 (MGDPA), and Minnesota~~Minn.~~ Rules ~~P~~parts 1205.0100 - 1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Government Data:

"Government Data" means all recorded information that the school district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.

B. Inspection

"Inspection" means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public's own computer equipment.

C. Public Data

"Public data" means all government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

D. Responsible Authority

"Responsible authority" means the individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise

provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

E. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for Public Data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

a. Date the request is made;

b. A clear description of the data requested;

c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

d. Method to contact the requestor (such as phone number, address, or email address).

2. A requestor is not required to explain the reason for the data request .

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

B. The responsible authority will respond to a data request at reasonable times and places as follows.

1. The responsible authority will notify the requestor in writing as follows:~~The responsible authority will respond to a data request at reasonable times and places as follows:~~

a. The requested data does not exist; or
b. The requested data does exist but either all or a portion of

the data is not accessible to the requestor; or

i. If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requester of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.

ii. Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.

c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.

2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.

3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.

4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.

5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.

1. A request for the preparation of summary data must include the following information:

a. Date the request is made;

b. A clear description of the data requested;

c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

d. Method to contact requester (phone number, address, or email address).

B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requester~~requestor~~ of the following:

1. The estimated costs of preparing the summary data, if any; and

2. The summary data requested; or

3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or

4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.

C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. COSTS

A. Public Data

1. The school district will charge for copies provided as follows:

a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a

one-sided copy or 50 cents for a two-sided copy.

b. More than 100 pages or copies of other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule. ~~The process of making copies or other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies.~~

i. The actual cost of retrieving and making copies includes employee~~/vendor~~ time, the cost of the materials onto which the data is copied and mailing costs (if any).

ii. Also, if the school district does not have the capacity to make the copies, retrieve the information, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.

2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.

2. The school district may assess costs associated with the preparation of summary data as follows:

a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by thes school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;

b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

~~**The Data Practices Contact is the Director of Human Resources.**~~

VII. Annual Review and Posting

A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.

B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

The Data Practices Contact is the Director of Human Resources

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. 13.025 (Government Entity Obligation)

Cross References: MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Policy Reviewed: 11/18/2020
Policy Revised: 11/18/2020
Policy Adopted: 06/19/2019

209 CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

II. GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE SCHOOL BOARD, I WILL:

1. Attend school board meetings.

2. Come to the meetings prepared for discussion of the agenda items.

3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).

4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.

5. Support the decision of the school board, even if my position concerning the issue was different.

6. Recognize the integrity of my predecessors and associates and appreciate their work.

7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.

8. Inform myself about the proper duties and functions of a school board member.

B. IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.

2. Remember my responsibility is to set policy – not to implement policy.

3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.

4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.

5. Work through the superintendent – not over or around the superintendent.

6. Delegate the implementation of school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.

2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.

3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.

4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.

5. Make decisions by voting in school board meetings after all sides of debatable questions have been presented.

6. Insist that committees be appointed to serve only in an advisory capacity to the school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the school district and community.

2. Attempt to obtain adequate financial support for the school district's programs.

3. Insist that business transactions of the school district be ethical and open.

4. Strive to uphold my responsibilities and accountability to the taxpayers in my school district.

E. IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the school district.

2. Give the superintendent authority commensurate with his or her responsibilities.

3. Assure that the school district will be administered by the best professional personnel available.

4. Consider the recommendation of the superintendent in hiring all employees.

5. Participate in school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.

6. Insist the superintendent keep the school board adequately informed at all times.

7. Offer the superintendent counsel and advice.

8. Recognize the status of the superintendent as the chief executive officer and a non-voting, ex officio member of the school board.

9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board for proper referral according to the chain of command.

10. Present any personal criticisms of employees to the superintendent.

11. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a school board member.

2. Comply with all school district policies as adopted by the school board.

3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.

4. Recognize that school district business may be legally transacted only in an open meeting of the school board.

5. Avoid conflicts of interest and refrain from using my school board position for personal gain.

6. Take no private action that will compromise the school board or administration.

7. Guard the confidentiality of information that is protected under applicable law.

Legal References: Minn. Stat. § 123B.02, Subd. 1 (General Powers of Independent School District~~School District Powers~~)
Minn. Stat. § 123B.09 (Boards of Independent School Districts~~School Board Powers~~)
Minn. Stat. § 123B.143, Subd. 1 (Superintendent)

Cross References: ~~MSBA Service Manual, Chapter 1, School Board Member Code of Ethics~~

Policy Reviewed: *08.11.2022*
Policy Adopted: *02.26.2020*
Policy Revised:

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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 therefrom.

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) That 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.

5. 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.

6. A school board member may rent space in a public facility 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.

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.

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.

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.

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: MSBA/MASA Model Policy 101 (Legal Status of the School Board)
MSBA/MASA Model Policy 209 (Code of Ethics)

Policy Reviewed: 08.11.2022
Policy Adopted: 04.22.2020
Policy Revised:

416 DRUG AND ALCOHOL TESTING

I. PURPOSE

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

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

II. GENERAL STATEMENT OF POLICY

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

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

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

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

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

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

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, marijuana (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

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

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

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

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

5. "Designated Employer Representative" (DER) means an employee

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

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

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

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

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

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

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

12. "Refusal to Submit" (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver's provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with

any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre- employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.

13. "Safety-Sensitive Functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.

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

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

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

C. Policy and Educational Materials

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

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

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

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

D. Alcohol and Controlled Substances Testing Program Manager

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

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

E. Specific Prohibitions for Drivers

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

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

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

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

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

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

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

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

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

F. Other Alcohol-Related Conduct

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

G. Prescription Drugs/Cannabinoid Products

A driver shall inform the driver's supervisor if at any time the driver is using a

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

H. Testing Requirements

1. Pre-Employment Testing

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

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

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

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

e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to

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

2. Post-Accident Testing

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

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

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

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

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

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

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

3. Random Testing

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

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

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

d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.

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

4. Reasonable Suspicion Testing

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

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

violation may include indications of the chronic and withdrawal effects of controlled substances.

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

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

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

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

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

7. Refusal to Submit and Attendant Consequences

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

b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code section 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver

applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.

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

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

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

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

I. Testing Procedures

1. Drug Testing

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

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

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

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

d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.

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

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

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

(2) The donor has not contacted the MRO within seventy-two

(72) hours of being instructed to do so by the DER; or

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

2. Alcohol Testing

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

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

c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor's inability to provide a breath sample is genuine or constitutes a refusal to test.

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

e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

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

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

a. The school district has first given the employee an opportunity to

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

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

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

K. Testing Laboratory

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

L. Confidentiality of Test Results

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

M. Recordkeeping Requirements and Retention of Records

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

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

Basic records 5 years

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

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

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

3. Personal Information

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

a. The name of the person tested;

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

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

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

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

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

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

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

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

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of

training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

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

2. Referral, Evaluation, and Treatment

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

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

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

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

3. Disciplinary Action

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

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

discharge.

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

P. Other Testing

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

Q. Report to Clearinghouse

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

R. Annual Clearinghouse Query

1. The school district must conduct a query of the Clearinghouse record at least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver's consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearing House but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the dirver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver's Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to

have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.

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

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

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

IV. DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES

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

A. Circumstances Under Which Drug or Alcohol Testing May Be Requested or Required:

1. General Limitations

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

listed in Minnesota Statutes, section 181.953, subdivision 1.

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

2. Job Applicant Testing

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

3. Random Testing

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

4. Reasonable Suspicion Testing

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

a. is under the influence of drugs or alcohol;

b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;

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

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

related accident.

5. Treatment Program Testing

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

6. Routine Physical Examination Testing

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

B. No Legal Duty to Test

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

C. Definitions

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

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

3. "Other Employees" means any persons, independent contractors, or persons working for an independent contractor who perform services for the school district for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver's license, and includes both professional and nonprofessional

personnel. Persons whose positions require a commercial driver's license are primarily governed by the provisions of the school district's drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver's license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of "other employees."

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

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

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

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

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

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

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

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

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

Any employee or job applicant whose position does not require a commercial driver's license has the right to refuse drug and alcohol testing

subject to the provisions contained in Paragraphs 2. and 3. of Section IV.D.

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

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

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

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

E. Reliability and Fairness Safeguards

1. Pretest Notice

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

2. Notice of Test Results

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

3. Notice of and Right to Test Result Report

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

4. Notice of and Right to Explain Positive Test Result

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

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

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

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

e. Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

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

b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test result on a confirmatory test. Within five (5) working days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has

requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minnesota Statutes, section 181.953, subdivision 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug or alcohol threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

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

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

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

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

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

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

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

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

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

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

6. The school district may not discriminate against any employee in termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for cannabis components or metabolites, unless the employee used, possessed, or was impaired by medical cannabis on school district property during the hours of employment.

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

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

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

H. Chain-of-Custody Procedures

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

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

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

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

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

I. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

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

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

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

order, or in accordance with compliance requirements of a federal government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

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

J. Notice of Testing Policy to Affected Employees

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

V. POSTING

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

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

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

49 C.F.R. Parts 40 and 382 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)

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

Policy Reviewed: *08.11.2022*
Policy Adopted: *12.09.2020*
Policy Revised: *09.26.2022*

418 DRUG-FREE WORKPLACE DRUG-FREE SCHOOL

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and controlled substances without a physician's prescription.

II. GENERAL STATEMENT OF POLICY

A. Use or possession of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and controlled substances before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.

B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), or controlled substances in any school location.

C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

A. "Alcohol" includes any alcoholic beverage, containing more than one-half of one percent alcohol by volume.

B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, United States Code section 812, including analogues and look-alike drugs.

C. "Edible cannabinoid product" means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.

D. "Nonintoxicating cannabinoid" means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by any route of administration.

E. "Medical cannabis" means any species of the genus cannabis plant, or any mixture or preparation of them, including whole plant extracts and resins, and is

delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; (4) combustion with use of dried raw cannabis; or (5) any other method, excluding smoking, approved by the commissioner.

F. "Possess" means to have on one's person, in one's effects, or in an area subject to one's control.

G. "School location" includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

H. "Toxic substances" includes: (1) glue, cement, aerosol paint, containing toluene, benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter or; (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the commissioner of health.

G. "Use" includes to sell, buy, manufacture, distribute, dispense, possess, use, or be under the influence of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and/or controlled substances, whether or not for the purpose of receiving remuneration or consideration.

IV. EXCEPTIONS

A. A violation of this policy does not occur when a person brings onto a school location, for such person's own use, a controlled substance, except medical cannabis, which has a currently accepted medical use in treatment in the United States and the person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.

B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes section 624.701, subdivision 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

V. PROCEDURES

A. Students who have a prescription from a physician for medical treatment with a

controlled substance, except medical cannabis, must comply with the school district's student medication policy.

B. Employees who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.

C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.

D. Employees are subject to the school district's drug and alcohol testing policies and procedures.

E. Members of the public are not permitted to possess controlled substances in a school location except with the express permission of the superintendent.

F. No person is permitted to possess or use medical cannabis on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place, including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the influence of medical cannabis.

G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes section 624.701, subdivision1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. ENFORCEMENT

A. <u>Students</u>

1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids (including edible cannabinoid products),
2. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling, including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counselling service, which may be provided by school based mental health services providers; and/or referral to law enforcement officials when appropriate.

3. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.

B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction. Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.

2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.

3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.

4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

Legal References:
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.22, subd. 6 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 609.684 (Abuse of Toxic Substances)

Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7122 (Student Support and Academic Enrichment Grants)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 516 (Student Medication)

Policy Reviewed: *08.11.2022*
Policy Adopted: *06.19.2019*
Policy Revised:

515 PROTECTION AND PRIVACY OF PUPIL RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code section ~~U.S.C. §~~ 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 Code of Federal Regulations ~~C.F.R. P~~part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter ~~Minn. Stat. Ch.~~ 13, and Minn. Rules ~~P~~parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

"Authorized representative" means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

"Biometric record," as referred to in "Personally Identifiable," means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

"Dates of attendance," as referred to in "Directory Information," means the period of time during which a student attends or attended a school or schools in the

school district, including attendance in person or by paper correspondence, satellite, internet or other electronic communication technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

"Directory information" means information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed. It includes~~, but is not limited to~~: the student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, dates of attendance, grade level, district issued email address, student information (ID) number, user ID's or other unique personal identifiers used by a student for purposes of accessing or communicating in electronic systems or displayed on an ID badge, enrollment status (i.e., full-time or part-time), participation in officially recognized activities and sports, weight and height of members of athletic teams, degrees, honors and awards received, and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:

1. a student's social security number;

2. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;

3. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;

4. personally identifiable data which references religion, race, color, social position, or nationality; or

5. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.

E. Education Records

1. What constitutes "education records." Education records means those records which: (1) are directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.

2. What does not constitute an education record. The term, "education records," does not include:

   a. Records of instructional personnel which:

      (1) are in the sole possession of the maker of the record; and

      (2) are not accessible or revealed to any other individual except a substitute teacher; and

      (3) are destroyed at the end of the school year.

   b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:

      (1) maintained separately from education records;

      (2) maintained solely for law enforcement purposes; and

      (3) disclosed only to law enforcement officials of the same jurisdiction.

   c. Records relating to an individual, including a student, who is employed by the school district which:

      (1) are made and maintained in the normal course of business;

      (2) relate exclusively to the individual in that individual's capacity as an employee; and

      (3) are not available for use for any other purpose.

      However, these provisions shall not apply to records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student.

   d. Records relating to an eligible student, or a student attending an institution of post-secondary education, which are:

      (1) made or maintained by a physician, psychiatrist,

psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;

(2) made, maintained, or used only in connection with the provision of treatment to the student; and

(3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.

e. Records created or received by the school district after an individual ~~that only contain information about an individual after he or she~~ is no longer a student at the school district and that are not directly related to the individual's attendance as a student.

f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a govermnet entity or entity under contract with a government entity designed to eliminate disparities and advance equiries in edicuational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other goverment services. Education support services data does not include welfare data under Minnesota Statutes section 13.46.

Unlessotherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minneota Statutes section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H~~G~~. Juvenile Justice System

"Juvenile justice system includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

~~H~~I. Legitimate Educational Interest

"Legitimate educational interest" includes an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;

2. Perform a supervisory or instructional task directly related to the student's education; or

3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid; or

4. Perform a task directly related to responding to a request for data.

~~I~~J. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

~~J~~K. Personally Identifiable

"Personally identifiable" means that the data or information includes, but is not limited to: (a) a student's name; (b) the name of the student's parent or other family member; (c) the address of the student or student's family; (d) a personal identifier such as the student's social security number or student number or biometric record; (e) other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

~~K~~L. Record

"Record" means any information or data recorded in any way including, but not

limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

~~L~~M. Responsible Authority

"Responsible authority" means *[designate title and actual name of individual]*.

~~M~~N. Student

"Student" includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

~~N~~O. School Official

"School official" includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory,

instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

~~O~~P. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

~~P~~Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a

valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;

2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;

3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;

4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;

5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;

6. The right to be informed about rights under the federal law; and

7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 Code of Federal Regulations section ~~C.F.R. §~~ 99.31(a).

C. Disabled Students

The school district shall follow 34 Code of Federal Regulations sections ~~C.F.R. §§~~ 300.610-300.617 with regard to the confidentiality of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.

2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:

   a. a specification of the records to be disclosed;

   b. the purpose or purposes of the disclosure;

   c. the party or class of parties to whom the disclosure may be made;

   d. the consequences of giving informed consent; and

   e. if appropriate, a termination date for the consent.

3. When a disclosure is made under this subdivision:

   a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and

   b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.

4. A signed and dated written consent may include a record and signature in electronic form that:

   a. identifies and authenticates a particular person as the source of the electronic consent; and

   b. indicates such person's approval of the information contained in the electronic consent.

5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:

   a. in plain language;

   b. dated;

   c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;

   d. specific as to the nature of the information the subject is authorizing to be disclosed;

   e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;

   f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and

   g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes chapter~~Minn. Stat. Ch~~. 256B or Minnesota Care under Minnesota Statutes chapter ~~Minn. Stat. Ch.~~ 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

   Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;

2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:

   a. performs an institutional service or function for which the school district would otherwise use employees;

   b. is under the direct control of the school district with respect to the use and maintenance of education records; and

   c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made.

3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code section 7917 *[insert the following if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statute section ~~Minn. Stat. §~~ 260B.171, unless the data are required to be destroyed under Minnesota Statute section~~Minn. Stat. §~~ 120A.22, subdivision~~Subd.~~ 7(c) or section ~~§~~ 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records which have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;

4. To authorized representatives of the Comptroller General of the United

States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;

5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:

   a. determine eligibility for the aid;

   b. determine the amount of the aid;

   c. determine conditions for the aid; or

   d. enforce the terms and conditions of the aid.

   "Financial aid" for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:

   a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or

   b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers.

7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or

improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;

8. To accrediting organizations in order to carry out their accrediting functions;

9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;

10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code sections ~~U.S.C. §~~ 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 U.S.C. § 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the

proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;

12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;

13. Information the school district has designated as "directory information" pursuant to Section VII. of this policy;

14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;

15. To the parent of a student who is not an eligible student or to the student himself or herself;

16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or

institution in which the investigation is being conducted;

17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;

18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:

    a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;

    b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain

       an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

    The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under

Minn. Stat. § 260B.171, Subd. 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes section ~~Minn. Stat. §~~ 260B.171, subdivision ~~Subd.~~ 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements.

22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code section~~U.S.C. §~~ 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;

2. Pursuant to a statute specifically authorizing access to the private data; or

3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Classification

Directory information is public except as provided herein.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at

any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. Prior to such disclosure the school district shall:

1. Annually give public notice by any means that are reasonably likely to inform the parents and eligible students of:

   a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;

   b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the

student and/or the parent as directory information; and

c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.

2. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.

3. A parent or eligible student may not opt out of the directory information disclosures to:

a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or

b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.

4. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;

2. Home address;

3. School presently attended by student;

4. Parent's legal relationship to student, if applicable; and

5. Specific categories of directory information to be made not public without

the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the

identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:

    a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;

    b. whether the personal situation of the minor is such that denying

parental access may protect the minor data subject from physical or emotional harm;

c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;

d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and

e. whether the data concerns medical, dental or other health services provided pursuant to Minn. Stat. §§ 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minn. Stat. § 626.556, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minn. Stat. § 626.556, Subd. 11.

Regardless of whether a written report is made under Minn. Stat. § 626.556, Subd. 7, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or which are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.

2. A complainant has access to a statement he or she provided to the school district.

3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably

   intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minn. Stat. § 13.393.

4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:

   a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;

   b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or

   c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.

5. A "pending civil legal action" for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. § 121A.40, *et seq*.

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

A. The school district will release the names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.

B. Data released to military recruiting officers under this provision:

1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military; and

2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

C. A parent or eligible student has the right to refuse the release of the name, address, or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority *[designate title of individual, i.e., building principal]* in writing by *[date]* each year. The written request must include the following information:

1. Name of student and parent, as appropriate;

2. Home address;

3. Student's grade level;

4. School presently attended by student;

5. Parent's legal relationship to student, if applicable;

6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and

7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.

D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to

refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.

E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the

disclosure was made.

B. Redisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:

   a. The disclosures meet the requirements of Section VI. of this policy; and

   b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.

2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of

   dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code section ~~U.S.C. §~~ 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 Code of Federal Regulations section~~C.F.R. §~~ 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section~~s~~ 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records

for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan

shall contain the following information:

1. A description of records maintained;

2. Titles and addresses of person(s) responsible for the security of student records;

3. Location of student records, by category, in the buildings;

4. Means of securing student records; and

5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy, and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain

a record with the education records of the student which indicates:

a. the parties who have requested or received personally identifiable information from the education records of the student;

b. the legitimate interests these parties had in requesting or obtaining the information; and

c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.

2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:

a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;

b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and

c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations section ~~C.F.R. §~~ 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.

3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney

General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18. United States Code section ~~U.S.C. §~~ 2332b(g)(5)(B) or an act of domestic or international terrorism.

4. The record of requests of disclosures may be inspected by:

   a. the parent of the student or the eligible student;

   b. the school official or his or her assistants who are responsible for the custody of the records; and

   c. the parties authorized by law to audit the record-keeping procedures of the school district.

5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:

   a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and

   b. the parties to whom the school district disclosed the information.

6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and

2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.

3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to

inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has

been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:

   a. the cost of materials, including paper, used to provide the copies;

   b. the cost of the labor required to prepare the copies;

   c. any schedule of standard copying charges established by the school district in its normal course of operations;

   d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and

   e. mailing costs.

2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.

3. The cost of providing copies shall be borne by the parent or eligible student.

4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.

2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.

3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information

in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.

2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.

3. Any statement placed in the education records of the student under Subdivision B. of this section shall:

    a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and

b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.

2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.

3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense,

including an attorney.

4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statues chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

B. Data practices compliance official means *[designate title and actual name of individual]*.

C. Any request by an individual with a disability for reasonable modifications of the

school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the Family Policy Compliance Office, U.S. Department of Education, 400 Maryland Avenue S.W., Washington, D.C. 20202.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or

eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;

2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;

3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;

4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;

5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and

6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of

students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the office of the superintendent.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Sharing Disposition Order and Peace Officer

Records)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
Minn. Stat. § 363A.42 (Public Records; Accessibility)
Minn. Stat. § 626.5576 (Reporting of Maltreatment of Vulnerable Adults~~Minors~~)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
18 U.S.C. § 2331 (Definitions)
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7908 (Armed Forces Recruiting Information)
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273, 122 S.Ct. 2268, 153 L.Ed. 2d 309 (2002)
Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References:
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 520 (Student Surveys)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)
MSBA Service Manual, Chapter 13, School Law Bulletin "I" (School Records – Privacy – Access to Data)

Policy Reviewed: *08.11.2022*
Policy Adopted: *06.24.2020*
Policy Revised: *05.20.2020*

709 STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:

   a. transportation by school bus is a privilege, not a right;

   b. school district policies for student conduct and school bus safety;

   c. appropriate conduct while on the bus;

   d. the danger zones surrounding a school bus;

   e. procedures for safely boarding and leaving a school bus;

   f. procedures for safe vehicle lane crossing; and

   g. school bus evacuation and other emergency procedures.

2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.

4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes section 169.446, subdivision 2.

5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.

6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.

7. The school district may provide kindergarten students with school bus safety training before the first day of school.

8. The school district may provide student safety education for bicycling and pedestrian safety for students in grades K through 5.

9. The school district shall adopt and make available for public review a curriculum for transportation safety education.

10. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.

B. Consequences for school bus/bus stop misconduct will be imposed by the school district. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report

unacceptable behavior to the Transportation Office. The Transportation Office will then contact the site administrator and administrative assistant.

2. Rules at the Bus Stop

   a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.
   b. Respect the property of others while waiting at your bus stop.
   c. Keep your arms, legs, and belongings to yourself.
   d. Use appropriate language.
   e. Stay away from the street, road, or highway when waiting for the bus.
   f. Wait until the bus stops before approaching the bus.
   g. After getting off the bus, move away from the bus.
   h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
   i. No fighting, harassment, intimidation, or horseplay.
   j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

   a. Immediately follow the directions of the driver.
   b. Sit in your seat facing forward.
   c. Talk quietly and use appropriate language.
   d. Keep all parts of your body inside the bus.
   e. Keep your arms, legs, and belongings to yourself.
   f. No fighting, harassment, intimidation, or horseplay.
   g. Do not throw any object.
   h. No eating, drinking, or use of alcohol, tobacco, or drugs.
   i. Do not bring any weapons or dangerous objects on the school bus.
   j. Do not damage the school bus.
   k. Students will treat one another with respect and dignity.

4. Consequences

   a. Consequences for school bus/bus stop misconduct will apply to all routes. Consequences will be based upon the severity of the offense. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus privileges.

      (1) Elementary (K-6)

      1st offense – warning
      2nd offense – 3 school-day suspension from riding the bus
      3rd offense – 5 school-day suspension from riding the bus

4th offense – 10 school-day suspension from riding the bus/meeting with parent

Further offenses – individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (7-12)

1st offense – warning
2nd offense – 5 school-day suspension from riding the bus
3rd offense – 10 school-day suspension from riding the bus

4th offense – 20 school-day suspension from riding the bus/meeting with parent
5th offense – suspended from riding the bus for the remainder of the school year

Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.

(3) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school bus/bus stop misconduct.(4) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law.

(5) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

(6) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(7) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be posted on the district website. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Support safe riding and walking practices, and recognize that students are responsible for their actions;
3. Communicate safety concerns to their school administrators;
4. Monitor bus stops, if possible;
5. Have their children to the bus stop 5 minutes before the bus arrives;
6. Have their children properly dressed for the weather; and
7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below.

B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.

C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:

1. Excessive speeding, involving any single offense for any speed of 15

miles per hour or more above the posted speed limit;

2. Reckless driving;
3. Improper or erratic traffic lane changes;
4. Following the vehicle ahead too closely;
5. A violation of state or local law, relating to motor vehicle traffic control, Arising in connection with a fatal accident;
6. Driving a commercial vehicle without obtaining a commercial driver's license or without having a commercial driver's license in the driver's possession.
7. Driving a commercial vehicle without the proper class of commercial driver's license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;
8. A violation of a state or local law prohibiting texting while driving a commercial vehicle; and
9. A violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.

D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.

E. A school bus driver, with the exception of a driver operating a type A-I school bus, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

F. A person who operates a type III vehicle and who sustains a conviction as described in Section VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the Model School Bus Driver Training Manual.

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;
5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual "school bus driver evaluation form" (road test evaluation) as contained in the Model School Bus Driver Training Manual.

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.

2. Only students assigned to the school bus by the school district shall be transported. In the event it becomes necessary for a student to ride a bus

other than their assigned bus, the parent of the student must first contact the bus company to avoid overcrowding and then a note from the parent must accompany that student explaining the reason to the bus driver. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.

3. The parent/guardian may designate an address other than the home address for a student(s) in situations of day care or joint custody. However, the address must be in the attendance area of the assigned school and meet all other eligibility requirements.

   When an address other than the home address is used, the address must be applied to the same bus route each day. It cannot vary day to day or week to week.
   - *Acceptable Example: Address #1 each morning, Address #2 each afternoon.*
   - *Unacceptable Example: Address #1, Monday, Wednesday, Friday, Address 2: Tuesday, Thursday.*

4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.

5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, "school bus" has the meaning given in Minnesota Statutes section 169.011, subdivision 71. In addition, "school bus" also includes type III vehicles when driven by employees or agents of the school district. "Cellular phone" means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.

2. Type III vehicles must be painted a color other than national school bus yellow.

3. Type III vehicles shall be state inspected in accordance with legal requirements.

4. A type III vehicle cannot be older than 12 years old unless excepted by state and federal law.

5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words “school bus” in any location on the exterior of the vehicle or in any interior location visible to a motorist.

6. A “type III vehicle” must not be outwardly equipped and identified as a type A, B, C, or D bus.

7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.

8. Type III vehicles must be equipped with mirrors as required by law.

9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.

10. Any type III vehicle used to transport students must carry emergency equipment including:

    a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver’s compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.

    b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver’s compartment and must be marked to indicate their identity and location.

    c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.

11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.

12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.

13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:

a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.

b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:

(1) safe operation of a type III vehicle;

(2) understanding student behavior, including issues relating to students with disabilities;

(3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;

(4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;

(5) handling emergency situations;

(6) proper use of seat belts and child safety restraints;

(7) performance of pretrip vehicle inspections;

(8) safe loading and unloading of students, including, but not

limited to:

(a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;

(b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;

(c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;

(d) placing the type III vehicle in "park" during loading and unloading;

(e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and

(9) compliance with paragraph V.F. concerning reporting convictions to the employer within 10 days of the date of conviction.

c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes section 122A.18, subdivision 8, or Minnesota Statutes section 123B.03 for school district employees; Minnesota Statutes section 144.057 or Minnesota Statutes chapter 245C for day care employees; or Minnesota Statutes section 171.321, subdivision 3, for all other persons operating a type III vehicle under this section.

d. Operators shall submit to a physical examination as required by Minnesota Statutes section 171.321, subdivision 2.

e. The operator's employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minnesota Statutes section 181.951, subdivision 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.

f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes section 171.321, subdivision 5.

g. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of violating Minnesota Statutes section 169A.25, section 169A.26, section 169A.27 (driving while impaired offenses), or section 169A.31 (alcohol- related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.

h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes section 171.3215, subdivision 1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.

i. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of a moving offense in violation of Minnesota Statutes chapter 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.

j. Students riding the type III vehicle must have training required under Minnesota Statutes section 123B.90, subdivision 2 (See Section II.B., above).

k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.

2. The type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes section 169.451.

3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. <u>Type A-I "Activity" Buses Driven by Employees with a Driver's License Without a School Bus Endorsement</u>

1. The holder of a Class D driver's license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:

   a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.

   b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.

   c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.

   d. The operator has submitted to a background check and physical examination as required by Minnesota Statutes section 171.321, subdivision 2.

   e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minnesota Statutes section 171.02, subdivision 2a(h) - 2a(j).

   f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Pre-school Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.

   g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.

2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.

3. A school bus operated under this section must bear a current certificate of inspection.

4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

A. If possible, school bus drivers or their supervisors shall call "911" or the local

emergency phone number in the event of a serious emergency.

B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).

C. School bus drivers and bus assistants for special education students requiring special transportation service because of their handicapping condition shall be trained in basic first aid procedures, shall within 1 month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.

D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of their handicapping condition. The information shall state:

1. the student's name and address;

2. the nature of the student's disabilities;

3. emergency health care information; and

4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.

B. All school vehicles shall be state inspected in accordance with legal requirements.

C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.

D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school

transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by Minnesota Statutes section 171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

XI. STUDENT TRANSPORTATION SAFETY COMMITTEE

The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety director. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

Legal References:

Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses) Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.42 (Textbooks; Individual Instruction or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
Minn. Stat. § 123B.90 (School Bus Safety Training)
Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
Minn. Stat. Ch. 169 (Traffic Regulations)
Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
Minn. Stat. § 169.02 (Scope)
Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
Minn. Stat. § 169.446, Subd. 2 (Safety of School Children; Training and Education Rules)
Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
Minn. Stat. § 169.454 (Type III Vehicle Standards)

Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
Minn. Stat. § 171.168 (Notice of Violation by Commercial Driver)
Minn. Stat. § 171.169 (Notice of Commercial License Suspension)
Minn. Stat. § 171.321 (Qualifications of School Bus and Type III Vehicle Drivers)
Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
Minn. Stat. §181.951 (Authorized Drug and Alcohol Testing)
Minn. Stat. Ch. 245C (Human Services Background Studies)
Minn. Stat. § 609.02 (Definitions)
Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
49 C.F.R. § 383 (Commercial Driver's License Standards; Requirements and Penalties)
49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
49 C.F.R. § 383.5 (Transportation Definitions)
49 C.F.R. § 383.51 (Disqualification of Drivers)

Cross References: MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 707 (Transportation of Public Students)
MSBA/MASA Model Policy 708 (Transportation of Nonpublic Students)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

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~~*Rev. 2019*~~

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

A. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).

2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

B. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or sub recipient.

C. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass- through entity, as described in 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.101 (Applicability);

or

b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a

federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.101 (Applicability).

c. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.

d. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

D. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations ~~C.F.R.~~ Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or sub award.

E. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally $10,000, except as otherwise discussed in 48 Code of Federal Regulations ~~C.F.R.~~ Subpart 2.1 or as periodically adjusted for inflation).

2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $250,000 (periodically adjusted for inflation).

3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.

F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $5,000.

G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations section~~C.F.R. §~~ 200.431 (Compensation - Fringe Benefits).

H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations section~~C.F.R. §~~ 200.431(g) for retirees and their spouses, dependents, and survivors.

I. "Severance pay" is a payment in addition to regular salaries and wages by the non- federal entities to workers whose employment is being terminated.

J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.

L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees,

officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good

administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

H. Methods of Procurement. The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.

2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:

   a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

   b. Proposals must be solicited from an adequate number of qualified sources;

   c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

   d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

   e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering

(A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:

   a. The item is available only from a single source;

   b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

   c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or

   d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

   1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

   2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the

school district must not preclude potential bidders from qualifying during the solicitation period.

K. Non-federal entities are prohibited from contracting with or making sub awards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed $25,000.

L. All non-procurement transactions entered into by a recipient (i.e., sub awards to sub recipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations section ~~C.F.R. §~~ 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations sections~~C.F.R. §§~~ 200.311, 200.314, and 200.315.

B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statues, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.

2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html.

3. "Omni Circular" or "2 Code of Federal Regulations ~~C.F.R.~~ Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

4. "Advance payment" means a payment that a federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 Code of Federal Regulations ~~C.F.R.~~ Part 200s under specific conditions:

1. Advisory councils;

2. Audit costs and related services;

3. Bonding costs;

4. Communication costs;

5. Compensation for personal services;

6. Depreciation and use allowances;

7. Employee morale, health, and welfare costs;

8. Equipment and other capital expenditures;

9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;

10. Insurance and indemnification;

11. Maintenance, operations, and repairs;

12. Materials and supplies costs;

13. Meetings and conferences;

14. Memberships, subscriptions, and professional activity costs;

15. Security costs;

16. Professional service costs;

17. Proposal costs;

18. Publication and printing costs;

19. Rearrangement and alteration costs;

20. Rental costs of building and equipment;

21. Training costs; and

22. Travel costs.

D. Costs Forbidden by Federal Law. 2 Code of Federal Regulations ~~CFR~~ Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations ~~CFR~~ Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;

2. Alcoholic beverages;

3. Bad debts;

4. Contingency provisions (with limited exceptions);

5. Fundraising and investment management costs (with limited exceptions);

6. Donations;

7. Contributions;

8. Entertainment (amusement, diversion, and social activities and any associated costs);

9. Fines and penalties;

10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));

11. Goods or services for personal use;

12. Interest, except interest specifically stated in 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.441 as allowable;

13. Religious use;

14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);

15. Construction (unless specifically permitted by programmatic statute or

regulations, which is very rare in federal education programs); and

16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.

2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:

   a. Necessary for the proper and efficient performance or administration of the program.

   b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.

   c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least

      50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.

d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.

e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.

2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three situations:

a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.

b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.

c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and

also in school wide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and

2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

   The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

   a. They are provided under established written leave policies;

   b. The costs are equitably allocated to all related activities, including federal awards; and

   c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations section~~C.F.R. §~~ 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.

6. Costs of severance pay are allowable only to the extent that, in each case,

severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;

3. Consistent with the school district's cost accounting practices and school district policy; and

4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and

2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;

2. Consistent with the school district's documented travel policy for all school district travel; and

3. Only temporary during the travel period.

Legal References:

2 C.F.R. § 200.12 (Definitions; Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
2 C.F.R. § 200.212 (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Federal Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Federally-owned and Exempt Property~~Real Property~~)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319(c) (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Financial reporting~~Monitoring and Reporting Program Performance~~)
2 C.F.R. § 200.338 ~~(Remedies for Noncompliance)~~
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)

2 C.F.R. § 200.473 (Transportation Costs)
2 C.F.R. § 200.474 (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

Policy Reviewed: *08.11.2022*
Policy Adopted: *06.24.2020*
Policy Revised: *06.19.2020*

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Change Order

PROJECT: *(Name and address)* Hastings Middle School Storage Building 1000 West 11th Street Hastings, Minnesota 55033	**CONTRACT INFORMATION:** Contract For: General Construction Date: February 28, 2022	**CHANGE ORDER INFORMATION:** Change Order Number: One (1) Date: September 20, 2022
OWNER: *(Name and address)* Independent School District #200 1000 West 11th Street Hastings, Minnesota 55033	**ARCHITECT:** *(Name and address)* Wold Architects and Engineers 332 Minnesota Street, Suite W2000 St. Paul, Minnesota 55101	**CONTRACTOR:** *(Name and address)* Mohs Contracting, Inc. 1330 State Avenue Northwest Owatonna, Minnesota 55060

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

PR #01: Grading Revisions. *Add $3,363.03*

TOTAL CHANGE ORDER NO. 1 ADD $3,363.03

The original Contract Sum was	$	415,000.00
The net change by previously authorized Change Orders	$	0.00
The Contract Sum prior to this Change Order was	$	415,000.00
The Contract Sum will be increased by this Change Order in the amount of	$	3,363.03
The new Contract Sum including this Change Order will be	$	418,363.03

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

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

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

Wold Architects and Engineers	Mohs Contracting, Inc	Independent School District #200
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
SIGNATURE	**SIGNATURE**	**SIGNATURE**
DOUGLAS KAHL, PROJECT MANAGER	Steven P Glynn V.P.	
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
09/20/2022	9/20/2022	
DATE	**DATE**	**DATE**

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User Notes: (3B9ADA46)

7/15/22

Wold Architects and Engineers
332 Minnesota St Suite W2000,
St Paul, MN 55101

Attn: Ncik Pieper

RE: PR#1

Proposal Request #1

Cost associated with change in grading and drainage per updated plans dated 6/29/2022.

Site Work	Knetic Excavating	$ 3,202.89
Mohs OH & Profit 5%	Mohs	$ 160.14
Total		$ 3,363.03

7/15/22

Please contact us with and questions and/or concerns.

Respectfully,

Josh Gefre
Project Manager
Mohs Contracting, Inc.

Michelle Heller

Subject: FW: Hastings Middle School - PR#1

From: nbeck@centurytel.net <nbeck@centurytel.net>
Sent: Thursday, July 14, 2022 7:04 PM
To: Michelle Heller <mheller@mohsconstruction.com>
Subject: RE: Hastings Middle School - PR#1

Hi Michelle,

Thank you for bringing this to my attention again. We have been working through a site that had contaminated soils and lots of abandoned foundations, neither of which were supposed to be there. From the PR #1 it appears that the grades have changed on the new grading and drainage plan dated 6-29-22. There is a price change for us. The amount to accommodate the revised grading and drainage plan will be an additional **$3202.89** added to our existing contract.

Thanks,

Nick

Knetic

651-238-7811

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Change Order

PROJECT: *(Name and address)*
Hastings High School Parking Lot Improvements (182011)
200 General Sieben Drive
Hastings, Minnesota 55033

CONTRACT INFORMATION:
Contract For: General Construction

Date: February 28, 2022

CHANGE ORDER INFORMATION:
Change Order Number: Two (2)

Date: November 16, 2022

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

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

CONTRACTOR: *(Name and address)*
Pine Bend Paving
16500 Fischer Avenue
Hastings, Minnesota 55033

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

COR #02: Unused Paving Credit. *Deduct ($5,000.00)*

TOTAL CHANGE ORDER NO. 2 DEDUCT ($5,000.00)

The original Contract Sum was	$	142,600.00
The net change by previously authorized Change Orders	$	607.50
The Contract Sum prior to this Change Order was	$	143,207.50
The Contract Sum will be decreased by this Change Order in the amount of	$	5,000.00
The new Contract Sum including this Change Order will be	$	138,207.50

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

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

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

ARCHITECT *(Firm name)*	CONTRACTOR *(Firm name)*	OWNER *(Firm name)*
Wold Architects and Engineers	Pine Bend Paving	Independent School District #200
SIGNATURE	SIGNATURE	SIGNATURE
DOUGLAS KAHL, PROJECT MANAGER	Max Jacoby (Project Manager)	
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
11/16/2022	11.17.2022	
DATE	DATE	DATE

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User Notes: (3B9ADA44)

Request for Change Order

Independent School Dist #200
1000 West 11th ST
Hastings, MN 55033

Date: 10/11/2022
RFC No: 02

PO No:

Project: 22-3209 Hastings High School
200 General Sieben Drive
Hastings, MN 55033

Description: Unused Pavement Credit

Total this Request ($5,000.00)

Authorized Signature: _____ Date: _____
Independent School Dist #200

* *Please issue a Contract Change Order.*

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Change Order

PROJECT: *(Name and address)*
Hastings High School
200 General Sieben Drive
Hastings, Minnesota 55033
Commission No. 202188

CONTRACT INFORMATION:
Contract For: General Construction

Date: January 27, 2022

CHANGE ORDER INFORMATION:
Change Order Number: Five (5)

Date: October 17, 2022

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

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

CONTRACTOR: *(Name and address)*
Jt Egner Construction
17595 Kenwood Trail, Suite 250
Lakeville, Minnesota 55044

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

COR #12: Changing Benches, Per Inspector. *Add $3,039.11*
COR #13: Roof Leak Repair. *Add $1,609.30*
COR #14: Toilet Accessories Install. *Add $291.50*
Correction For Math Error On Change Order #03. *Deduct ($30.00)*

TOTAL CHANGE ORDER NO. 5 ADD $4,909.91

The original Contract Sum was	$	568,149.00
The net change by previously authorized Change Orders	$	8,596.18
The Contract Sum prior to this Change Order was	$	576,745.18
The Contract Sum will be increased by this Change Order in the amount of	$	4,909.91
The new Contract Sum including this Change Order will be	$	581,655.09

The Contract Time will be unchanged by Zero (0) days.

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

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

Wold Architects and Engineers	Jt Egner Construction	Independent School District #200
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
	Mark Lutz	
SIGNATURE	**SIGNATURE**	**SIGNATURE**
DOUGLAS KAHL, PROJECT MANAGER	Mark Lutz, Project Manager	
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
10/19/2022	10/20/22	
DATE	**DATE**	**DATE**

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JT EGNER CONSTRUCTION

Hastings HS Privacy Improvements
Request for Change Order #12

9/30/2022

Request Description: Add (2) bench seats in locker room bathrooms

Description	Labor Unit Cost	Sub/Matl Unit Cost	Total
(2) benches and install	300.00	2,462.83	2,762.83
additional labor will be required if PTD needs to be removed			
JT Egner Fee			276.28
SUBTOTAL			3,039.11
General Conditions			
Contingency			
Builder's Risk Insurance			
Performance Bond			-
SUBTOTAL			3,039.11

Contract Amount To Be Increased By: 3,039.11

Approval Signatures

Owner Signature and Date: _____

Construction Manager Signature and Date: _____

JT EGNER CONSTRUCTION

Hastings HS Privacy Improvements
Request for Change Order #13

10/17/2022

Request Description: Patch After Roof Leak

Description	Labor Unit Cost	Sub/Matl Unit Cost	Total
Drywall			**900.00**
Paint			**563.00**
JT Egner Fee			**146.30**
SUBTOTAL			**1,609.30**
General Conditions			
Contingency			
Builder's Risk Insurance			
Performance Bond			**-**
SUBTOTAL			**1,609.30**

Contract Amount To Be Increased By: **1,609.30**

Approval Signatures

Owner Signature and Date: _____

Construction Manager Signature and Date: _____

Hastings HS Privacy Improvements
Request for Change Order #14

10/17/2022

Request Description: Install Napkin Disposals

Description	Labor Unit Cost	Sub/Matl Unit Cost	Total
Install 10 napkin disposals			**265.00**
JT Egner Fee			**26.50**
SUBTOTAL			**291.50**
General Conditions			
Contingency			
Builder's Risk Insurance			
Performance Bond			**-**
SUBTOTAL			**291.50**

Contract Amount To Be Increased By: **291.50**

Approval Signatures

Owner Signature and Date: _____

Construction Manager Signature and Date: _____

*THIS IS NOT A NEW CHANGE ORDER FOR REVIEW, BUT SIMPLY AN EXHIBIT FOR THE NEW CHANGE ORDER #5.

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Change Order

PROJECT: *(Name and address)*	CONTRACT INFORMATION:	CHANGE ORDER INFORMATION:
Hastings High School 200 General Sieben Drive Hastings, Minnesota 55033 Commission No. 202188	Contract For: General Construction Date: January 27, 2022	Change Order Number: Three (3) Date: September 19, 2022
OWNER: *(Name and address)* Independent School District #200 1000 West 11th Street Hastings, Minnesota 55033	**ARCHITECT:** *(Name and address)* Wold Architects and Engineers 332 Minnesota Street, Suite W2000 Saint Paul, Minnesota 55101	**CONTRACTOR:** *(Name and address)* Jt Egner Construction 17595 Kenwood Trail, Suite 250 Lakeville, Minnesota 55044

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)
COR #09: Fire Caulking Existing Structure. *Add $949.88*
COR #10: Additional Access Panels. *Add $618.00*

TOTAL CHANGE ORDER NO. 3 ADD $1,567.88

THIS VALUE SHOULD HAVE BEEN $1,567.88

The original Contract Sum was	$	568,149.00
The net change by previously authorized Change Orders	$	5,075.50
The Contract Sum prior to this Change Order was	$	573,224.50
The Contract Sum will be increased by this Change Order in the amount of	$	1,597.88
The new Contract Sum including this Change Order will be	$	574,822.38

The Contract Time will be unchanged by Zero (0) days.

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

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

Wold Architects and Engineers	Jt Egner Construction	Independent School District #200
ARCHITECT *(Firm name)*	CONTRACTOR *(Firm name)*	OWNER *(Firm name)*
SIGNATURE	Mark Lutz SIGNATURE	Jennifer Seubert SIGNATURE
DOUGLAS KAHL, PROJECT MANAGER PRINTED NAME AND TITLE	Mark Lutz, Project Manager PRINTED NAME AND TITLE	Jennifer Seubert, Dir of Fin PRINTED NAME AND TITLE
09/19/2022 DATE	9/19/22 DATE	9/28/2022 DATE

$1,597.88
- $1,567.88
$ 30.00 CREDIT BACK TO DISTRICT

Approved 9/28/22 BM

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User Notes: (3B9ADA4D)

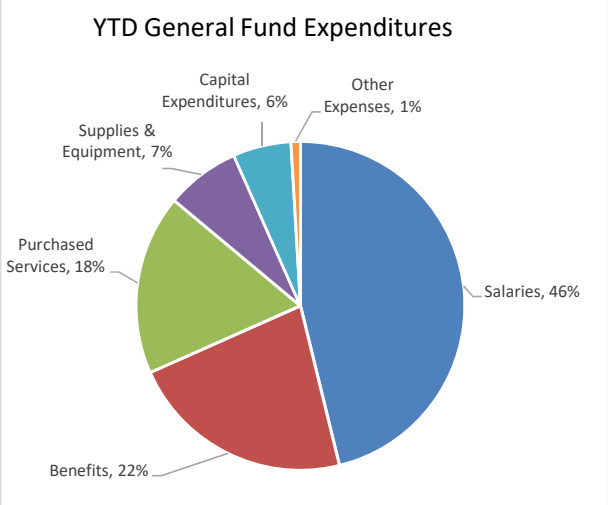
HASTINGS ISD # 200 BOARD REPORT FOR THE MONTH ENDING: October 2022

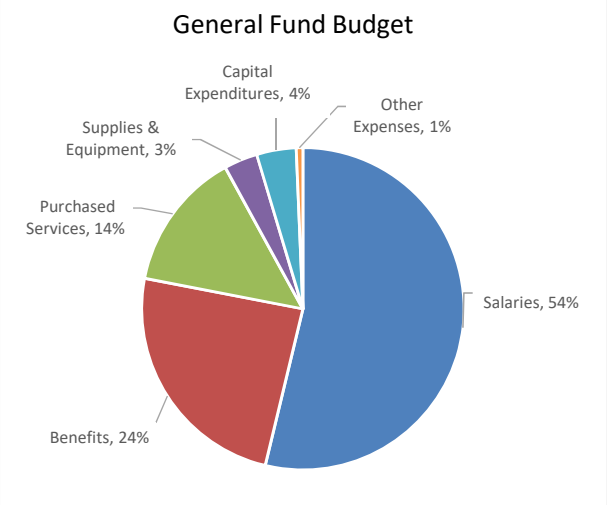
EXPENDITURE TOTALS

	FY 2023 Budget (ADP)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries	31,760,365	2,665,172	5,786,378	25,973,987	18%
200 Benefits	14,349,213	1,176,072	2,776,373	11,572,840	19%
300 Purchased Services	8,255,668	901,082	2,221,598	6,034,070	27%
400 Supplies & Equipment	1,984,964	183,482	911,268	1,073,696	46%
500 Capital Expenditures	2,342,330	512,176	717,702	1,624,627	31%
800 Other Expenses	390,046	19,440	115,999	274,047	30%
	59,082,586	5,457,424	12,529,318	46,553,268	21%
Food Service Fund (02)	2,798,129	325,599	670,324	2,127,805	24%
Community Service Fund (04)	2,356,817	207,099	675,725	1,681,091	29%
Building Construction Fund (06)	9,870,562	624,461	3,510,576	6,359,986	36%
Debt Service Fund (07)	3,873,090	0	187,970	3,685,120	5%
Student Activities Fund (10)	350,000	11,661	51,471	298,529	15%
Deferred Accounts-Donations/Misc Fund (11)	640,619	60,876	123,614	517,005	19%
Scholarships Fund (12)	120,000	0	7,500	112,500	6%
Totals	**$79,091,802**	**$6,687,120**	**$17,756,499**	**$61,335,304**	

** Monthly expenditures include payroll, finance and encumbrances.

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





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	10/1/2022	10/31/2022	1,860,660	Pay dates 10/5 and 10/20
Liability Checks & Wires	10/1/2022	10/31/2022	1,378,654	Bd. Share $383,966
Total			**$3,239,314**	

FINANCE DISBURSEMENTS

Checks & Wires	10/1/2022	10/31/2022	1,562,751
Total			**$1,562,751**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	222,828	207,417	$15,411
Health	2,618,799	2,571,511	$47,287

11/10/2022

ELECTRONIC FUND TRANSFERS

Date	From	To	Amount	Description
10/5/2022	MSDLAF General	MSDLAF Payroll	1,625,959.43	Payroll
10/5/2022	MSDLAF General	MSDLAF Flex	12,678.08	Payroll
10/6/2022	Vermillion Bank	MSDLAF General	434.94	Accounts Payable
10/7/2022	MSDLAF General	MSDLAF AP	154,294.10	Accounts Payable
10/7/2022	MSDLAF General	MSDLAF Payroll	4,052.42	Payroll
10/11/2022	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/17/2022	MSDLAF General	MSDLAF Health Self Funded	170,683.38	Health Insurance
10/17/2022	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/17/2022	MSDLAF General	MSDLAF AP	570,364.55	Accounts Payable
10/18/2022	MSDLAF General	MSDLAF Health Self Funded	3,037.72	Health Insurance
10/20/2022	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/20/2022	MSDLAF General	MSDLAF Payroll	1,603,610.62	Payroll
10/20/2022	MSDLAF General	MSDLAF AP	36,436.45	Accounts Payable
10/20/2022	MSDLAF General	MSDLAF Flex	12,704.85	Payroll
10/24/2022	MSDLAF General	MSDLAF Health Self Funded	21,483.38	Health Insurance
10/27/2022	MSDLAF General	MSDLAF Health Self Funded	655,834.42	Health Insurance
10/27/2022	MSDLAF General	MSDLAF Dental Self Funded	61,432.90	Dental Insurance
10/27/2022	MSDLAF General	MSDLAF Payroll	5,430.95	Payroll
10/28/2022	MSDLAF General	MSDLAF AP	56,267.65	Accounts Payable
10/31/2022	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/31/2022	MSDLAF General	MSDLAF AP	739,945.84	Accounts Payable
10/31/2022	MSDLAF General	MSDLAF Scholarship	186.29	Local Receipts
			$5,859,837.97	

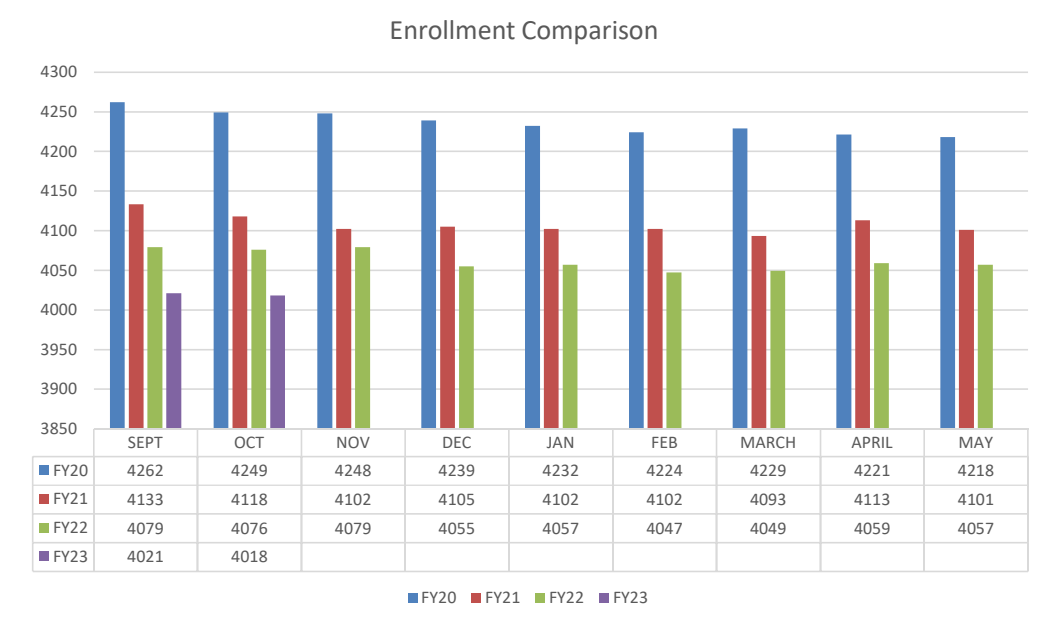
ENROLLMENT

GRADE	COUNT
K	274
1	270
2	284
3	275
4	272
5	305
6	298
7	284
8	325
9	414
10	350
11	352
12	286
HAHS	29
	4018

SCHOOL	COUNT
HAHS	29
High School HOA	47
High School	1355
Middle School	1212
Elementary:	
Kennedy	451
Pinecrest	452
McAuliffe	472
	4018

Elementary	1375
Middle School	1212
High School/HOA/HAHS	1431
Total District	**4018**

RACE/ETHNICITY	TOTALS
Hispanic/Latino	281
American Indian/Alaska Native	23
Asian	46
Black	124
Native Hawaiian/Pacific Islander	3
White	3294
Two or more races	247
	4018



	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY
FY20	4262	4249	4248	4239	4232	4224	4229	4221	4218
FY21	4133	4118	4102	4105	4102	4102	4093	4113	4101
FY22	4079	4076	4079	4055	4057	4047	4049	4059	4057
FY23	4021	4018							

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, 2023
Current Statement as of 10/31/2022

Course Code	Activity Account	Balance 7/1/2022	Receipts	Disbursements	Subtotal (Less Interest)	Interest Earned	Balance 6/30/2023
601	Art Club	**580.76**	0.00	0.00	580.76	1.1759	**581.94**
608	AVID	**2,476.48**	0.00	0.00	2,476.48	5.0141	**2,481.49**
602	Band	**1,835.75**	2,440.00	0.00	4,275.75	7.1370	**4,282.88**
604	Baseball	**3,764.20**	0.00	0.00	3,764.20	7.6214	**3,771.82**
605	Basketball - Boys	**312.23**	0.00	0.00	312.23	0.6322	**312.86**
609	Choir Tour	**543.20**	0.00	0.00	543.20	1.0998	**544.30**
610	Cross Country Running	**23.15**	972.87	0.00	996.02	1.4106	**997.43**
613	Fellowship Christian Athletes (FCA)	**993.16**	0.00	0.00	993.16	2.0108	**995.17**
614	Football	**2,405.82**	0.00	0.00	2,405.82	4.8711	**2,410.69**
615	Gymnastics	**2,345.50**	0.00	0.00	2,345.50	4.7489	**2,350.25**
616	French Honor Society (FHS)	**1,733.07**	0.00	55.44	1,677.63	3.4312	**1,681.07**
624	Golf - Girls (closed 9/2022)	**6.14**	0.00	6.14	0.00	0.0029	**0.00**
622	Marching Band	**35,127.21**	30,664.47	41,184.29	24,607.39	58.9915	**24,666.39**
675	**INTEREST EARNED**	**0.00**	327.62	0.00	**327.62**	-	**0.00**
623	National Honor Society (NHS)	**2,487.83**	619.00	48.36	3,058.47	5.8370	**3,064.31**
625	Nordic Skiing	**3,508.25**	0.00	0.00	3,508.25	7.1032	**3,515.35**
626	Orchestra (closed 2020, reopened 2021)	**270.36**	0.00	0.00	270.36	0.5474	**270.91**
627	Outdoor Club	**50.22**	0.00	0.00	50.22	0.1017	**50.33**
618	Peer Helpers	**180.68**	0.00	0.00	180.68	0.3658	**181.05**
632	Show Choir	**19,683.21**	8,118.00	5,871.61	21,929.60	43.0015	**21,972.61**
643	Soccer - Boys	**633.40**	0.00	0.00	633.40	1.2825	**634.68**
647	Spanish Club	**12,645.00**	0.00	109.02	12,535.98	25.4495	**12,561.43**
650	Student Council	**41,636.89**	7,611.25	4,220.16	45,027.98	88.5583	**45,116.54**
652	Tennis - Boys	**3,290.90**	0.00	0.00	3,290.90	6.6631	**3,297.56**
653	Tennis - Girls	**294.15**	720.00	720.00	294.15	0.5956	**294.75**
655	Thespians	**545.84**	0.00	0.00	545.84	1.1052	**546.94**
656	Track	**10,097.35**	0.00	256.00	9,841.35	19.9657	**9,861.32**
654	Ultimate Frisbee	**524.38**	0.00	0.00	524.38	1.0617	**525.44**
658	Volleyball (closed 10/2022)	**527.70**	0.00	527.70	0.00	0.3287	**0.33**
659	Wrestling	**5,358.49**	0.00	0.00	5,358.49	10.8493	**5,369.34**
665	Middle School Yearbook	**1,423.11**	125.72	0.00	1,548.83	3.0772	**1,551.91**
666	Middle School Student Council	**6,781.41**	0.00	107.78	6,673.63	13.5793	**6,687.21**
		162,085.85	**51,598.93**	**53,106.50**	**160,578.28**	**327.6200**	**160,578.28**

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

October 2022 Investment Reconciliation - %-104-%

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	17,500,000.00	8,000,000.00	8,000,000.00	17,500,000.00
BOND FUND - 06	0.00	0.00	0.00	0.00
SCHOLARSHIP FUND - 12	10,000.00	0.00	0.00	10,000.00
DENTAL SELF FUNDED - 20	498,000.00	0.00	0.00	498,000.00
HEALTH SELF FUNDED - 21	1,500,000.00	1,000,000.00	1,000,000.00	1,500,000.00
TOTALS	19,508,000.00	9,000,000.00	9,000,000.00	**19,508,000.00**

RECONCILEMENT OF TREASURER'S BALANCE WITH BANK

DESCRIPTION	BALANCE PER BANK STATEMENT	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
Certificates of Deposit - MSDLAF - General	0.00	0.00	0.00
Term - MSDLAF - General	17,500,000.00	0.00	17,500,000.00
Term - MSDLAF - Bond	0.00	0.00	0.00
Managed Account - MSDLAF - Bond	0.00	0.00	0.00
Scholarship CD	10,000.00	0.00	10,000.00
Certificates of Deposit - MSDLAF - Dental	248,000.00	0.00	248,000.00
Term - MSDLAF - Dental	250,000.00	0.00	250,000.00
Term - MSDLAF - Health	1,500,000.00	0.00	1,500,000.00
TREASURER'S BALANCE	19,508,000.00	0.00	**19,508,000.00**

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

October 2022 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND- 01	12,470,446.34	5,719,547.66	(5,177,529.29)	13,012,464.71
FOOD SERVICE FUND - 02	1,122,158.65	145,654.23	(233,789.00)	1,034,023.88
COMMUNITY ED - 04	939,665.55	115,004.85	(203,230.47)	851,439.93
BUILDING CONSTRUCTION - 06	7,131,921.17	17,308.83	(618,104.76)	6,531,125.24
DEBT REDEMPTION - 07	18,660,919.41	48,474.95	326.48	18,709,720.84
STUDENT ACTIVITY FUND -10	147,062.29	24,904.89	(12,188.90)	159,778.28
DEFERRED ACCOUNTS - 11	686,234.69	56,204.96	(26,372.68)	716,066.97
SCHOLARSHIP - 12	228,558.54	768.01	0.00	229,326.55
TRUST - 18	69,440.10	0.00	76.28	69,516.38
DENTAL SELF FUNDED - 20	538,258.28	1,337.87	21,238.02	560,834.17
HEALTH SELF FUNDED -21	3,087,372.16	42,219.59	83,142.21	3,212,733.96
OPEB PERA/CE TRUST - 45	5,150,230.84	0.00	(35,123.67)	5,115,107.17
TOTALS	50,232,268.02	6,171,425.84	(6,201,555.78)	**50,202,138.08**

RECONCILEMENT OF TREASURER'S BALANCE WITH BANK

DESCRIPTION	BALANCE PER BANK STATEMENT	OUTSTANDING CHECKS	OUTSTANDING DEPOSITS	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
Merchants Bank	72,078.90	0.00	0.00	48.19	72,127.09
MSDLAF AP	878,439.81	(830,189.37)	0.00	2,418.00	50,668.44
MSDLAF Payroll	139,781.21	(39,311.95)	0.00	(152.32)	100,316.94
MSDLAF Scholarship	229,326.55	0.00	0.00	0.00	229,326.55
MSDLAF General	20,902,178.49	0.00	45,770.38	0.00	20,947,948.87
MSDLAF Flex	23,671.58	0.00	0.00	2,709.16	26,380.74
MSDLAF Dental Self Funded	560,834.17	0.00	0.00	0.00	560,834.17
MSDLAF Health Self Funded	3,197,650.58	0.00	0.00	2,300.00	3,199,950.58
MSDLAF Bond Proceeds	6,560,068.07	(28,753.15)	0.00	0.00	6,531,314.92
Vermillion Bank	155,244.16	(3,183.52)	0.00	0.00	152,060.64
MidAmerica - CE Trust	69,516.38	0.00	0.00	0.00	69,516.38
OPEB PERA/CE Trust Account	5,523,978.86	0.00	0.00	0.00	5,523,978.86
US Bank Escrow	12,737,713.90	0.00	0.00	0.00	12,737,713.90
TREASURER'S BALANCE	51,050,482.66	(901,437.99)	45,770.38	7,323.03	**50,202,138.08**

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	P304MB	100545		Wire	1	10229		MERCHANTS BANK FEES	C Corporation	No	Yes	No	10/20/2022	130.49
												Bank Total:		$130.49
USAP	P30401	100297		Wire	1	11387		AMAZON CAPITAL SERVICES, INC	C Corporation	No	Yes	No	10/07/2022	18,644.02
USAP	P30415	100375		Wire	1	10920		AFFINETY - MERCH BANK FEES (WIRE)	S Corporation	No	Yes	No	10/14/2022	2,433.87
USAP	P30415	100376		Wire	1	2976		SALES TAX (MN DEPT REVENUE)	Other	No	Yes	No	10/14/2022	1,983.00
USAP	P30415	100377		Wire	1	9012		PITNEY BOWES POSTAGE BY PHONE	C Corporation	No	Yes	No	10/14/2022	3,000.00
USAP	P30415	100378		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/14/2022	12,125.17
USAP	P30402	100505		Wire	1	9935		ELEYO FEES	S Corporation	No	Yes	No	10/20/2022	4,354.43
USAP	P30430	100607		Wire	1	3167		MSDLAF BANK FEES	Other	No	Yes	No	10/31/2022	140.96
USAP	P30430	100608		Wire	1	9860		MINNESOTA STATE RETIREMENT SYST	Other	No	No	No	10/31/2022	46,110.00
USAP	P20915	97992	827935	Check	1	9193		GROCH, MIKE	Ind/Sole Proprietor	Yes	Yes	Yes	10/20/2022	(82.00)
USAP	P20930	98123	828033	Check	1	4794		BLACK DIRT THEATER	Other	Yes	Yes	Yes	10/20/2022	(300.00)
USAP	P20930	98145	828057	Check	1	9604		ITEM	Other	Yes	Yes	Yes	10/20/2022	(225.00)
USAP	P30201	99638	829249	Check	1	11488	R1	BOARD OF SCHOOL SUPERINTENDEN	Ind/Sole Proprietor	Yes	Yes	Yes	10/14/2022	(4,500.00)
USAP	P30401	100299	829779	Check	1	10164		ADDYMAN, SCOTT D		Yes	Yes	No	10/07/2022	39.25
USAP	P30401	100298	829780	Check	1	10141		AMES CENTER	Ind/Sole Proprietor	Yes	Yes	No	10/07/2022	1,403.00
USAP	P30401	100309	829781	Check	1	11213		ANDERSON, ERIN		Yes	Yes	No	10/07/2022	97.13
USAP	P30401	100319	829782	Check	1	11538		ANNIES FROZEN YOGURT, INC	S Corporation	Yes	Yes	No	10/07/2022	250.00
USAP	P30401	100343	829783	Check	1	5333		BEST, LORI		Yes	Yes	No	10/07/2022	78.50
USAP	P30401	100304	829784	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	Yes	No	10/07/2022	937.60
USAP	P30401	100344	829785	Check	1	6063		BUTLER, TEMIRA		Yes	Yes	No	10/07/2022	54.00
USAP	P30401	100353	829786	Check	1	9934	R1	CABANA BANNERS	S Corporation	Yes	Yes	No	10/07/2022	2,000.00
USAP	P30401	100325	829787	Check	1	1214		CDW GOVERNMENT	LLC - C Corp	Yes	Yes	No	10/07/2022	4,700.00
USAP	P30401	100346	829788	Check	1	7295		CENTURYLINK	C Corporation	Yes	Yes	No	10/07/2022	166.06
USAP	P30401	100326	829789	Check	1	1281		CRISIS PREVENTION INSTITUTE	C Corporation	Yes	Yes	No	10/07/2022	200.00
USAP	P30401	100327	829790	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	Yes	No	10/07/2022	9.18
USAP	P30401	100345	829791	Check	1	6745		CULLIGAN OF STILLWATER	S Corporation	Yes	Yes	No	10/07/2022	406.60
USAP	P30401	100339	829792	Check	1	3336		DISCOUNT SCHOOL SUPPLY	LLC - C Corp	Yes	Yes	No	10/07/2022	80.02
USAP	P30401	100308	829793	Check	1	10980		DRUSZCZAK, PHIL		Yes	No	No	10/07/2022	80.00
USAP	P30401	100347	829794	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	Yes	No	10/07/2022	62.79
USAP	P30401	100341	829795	Check	1	3865		FLINN SCIENTIFIC	C Corporation	Yes	Yes	No	10/07/2022	157.10
USAP	P30401	100307	829796	Check	1	10966		GENERATION GENIUS INC	C Corporation	Yes	Yes	No	10/07/2022	1,295.00
USAP	P30401	100351	829797	Check	1	8758		GREEN, MICHAEL		Yes	Yes	No	10/07/2022	20.00
USAP	P30401	100314	829798	Check	1	11444		H2I GROUP	S Corporation	Yes	Yes	No	10/07/2022	21,931.00
USAP	P30401	100328	829799	Check	1	1508		HANSON, ANNETTE		Yes	Yes	No	10/07/2022	125.47
USAP	P30401	100310	829800	Check	1	11239	R1	HLS OUTDOOR	C Corporation	Yes	Yes	No	10/07/2022	180.78
USAP	P30401	100324	829801	Check	1	11544		HOFFMAN, MICHAELA (BURR)		Yes	No	No	10/07/2022	38.93
USAP	P30401	100340	829802	Check	1	3584		INFOPRO LEGAL RESOURCES INC	C Corporation	Yes	Yes	No	10/07/2022	6,000.00

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	P30401	100349	829803	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/07/2022	142.86
USAP	P30401	100302	829804	Check	1	10573		KOLPIN, AMANDA		Yes	No	No	10/07/2022	25.41
USAP	P30401	100352	829805	Check	1	9459	R1	KONICA MINOLTA/LOFFLER	C Corporation	Yes	Yes	No	10/07/2022	2,705.18
USAP	P30401	100315	829806	Check	1	11451		LARSON, RACHEL		Yes	Yes	No	10/07/2022	78.50
USAP	P30401	100318	829807	Check	1	11535		LATCH, MEGAN		Yes	No	No	10/07/2022	78.50
USAP	P30401	100321	829808	Check	1	11540		LOGAN, BOB		Yes	Yes	No	10/07/2022	65.44
USAP	P30401	100329	829809	Check	1	1894		MASSP	Other	Yes	No	No	10/07/2022	865.00
USAP	P30401	100330	829810	Check	1	1919	R01	MCGRAW HILL	C Corporation	Yes	Yes	No	10/07/2022	289.44
USAP	P30401	100331	829811	Check	1	1942		MENARDS	S Corporation	Yes	Yes	No	10/07/2022	81.88
USAP	P30401	100305	829812	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC	LLC - Partnership	Yes	Yes	No	10/07/2022	1,248.00
USAP	P30401	100332	829813	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	Yes	No	10/07/2022	64,401.95
USAP	P30401	100322	829814	Check	1	11541		MINNESOTA TRANSPORTATION MUSEI	C Corporation	Yes	Yes	No	10/07/2022	1,950.00
USAP	P30401	100342	829815	Check	1	4163		MN DEPT OF LABOR & INDUSTRY	Other	Yes	Yes	No	10/07/2022	210.00
USAP	P30401	100333	829816	Check	1	1990		MN ORCHESTRA ASSOC.	Other	Yes	Yes	No	10/07/2022	31.25
USAP	P30401	100317	829817	Check	1	11530		MOORE, CHRISTOPHER		Yes	Yes	No	10/07/2022	72.50
USAP	P30401	100313	829818	Check	1	11441		NYE, KATIE		Yes	No	No	10/07/2022	76.50
USAP	P30401	100301	829819	Check	1	10357		PETTY CASH - SPECIAL SERVICES		Yes	Yes	No	10/07/2022	25.00
USAP	P30401	100337	829820	Check	1	2819		REPUBLIC SERVICES #923	C Corporation	Yes	Yes	No	10/07/2022	12,514.64
USAP	P30401	100303	829821	Check	1	10576	R1	RIVERSIDE INSIGHTS	LLC - Partnership	Yes	Yes	No	10/07/2022	258.50
USAP	P30401	100334	829822	Check	1	2310		ROTO ROOTER SERVICES COMPANY	C Corporation	Yes	Yes	No	10/07/2022	473.00
USAP	P30401	100338	829823	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	Yes	No	10/07/2022	313.83
USAP	P30401	100320	829824	Check	1	11539		SCOTT, EMILIE		Yes	Yes	No	10/07/2022	78.50
USAP	P30401	100312	829825	Check	1	11365	R1	SONOVA USA INC	C Corporation	Yes	Yes	No	10/07/2022	4,788.27
USAP	P30401	100316	829826	Check	1	11489	R7	TAMMY HILDEBRANDT-CHORLTON		Yes	Yes	No	10/07/2022	16.80
USAP	P30401	100335	829827	Check	1	2548	R1	T-MOBILE	C Corporation	Yes	Yes	No	10/07/2022	1,600.00
USAP	P30401	100348	829828	Check	1	7490		UNIVERSITY LANGUAGE CTR INC	C Corporation	Yes	Yes	No	10/07/2022	218.75
USAP	P30401	100350	829829	Check	1	8339		VISTA HIGHER LEARNING	S Corporation	Yes	Yes	No	10/07/2022	1,753.05
USAP	P30401	100311	829830	Check	1	11257		WAREHAM, PETE	Ind/Sole Proprietor	Yes	Yes	No	10/07/2022	500.00
USAP	P30401	100336	829831	Check	1	2623		WASSINK, DIRK		Yes	Yes	No	10/07/2022	76.50
USAP	P30401	100306	829832	Check	1	10950		WENZEL, ARINN		Yes	Yes	No	10/07/2022	255.57
USAP	P30401	100300	829833	Check	1	10312		WIENEKE, MADDY		Yes	Yes	No	10/07/2022	72.50
USAP	P30401	100323	829834	Check	1	11542		XIONG, KONG		Yes	Yes	No	10/07/2022	14.91
USAP	P30415	100468	829835	Check	1	5738		ADAPTIVEMALL.COM, LLC	LLC - S Corp	Yes	Yes	No	10/14/2022	1,599.90
USAP	P30415	100379	829836	Check	1	1025		AFTON APPLE ORCHARD	S Corporation	Yes	Yes	No	10/14/2022	963.00
USAP	P30415	100494	829837	Check	1	9493		AHMED, TAUFIQ	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	71.00
USAP	P30415	100496	829838	Check	1	9523		AIKORIEGIE, SUNNY	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	112.00
USAP	P30415	100380	829839	Check	1	1029		AIM ELECTRONICS, INC.	C Corporation	Yes	Yes	No	10/14/2022	42,733.00
USAP	P30415	100420	829840	Check	1	11553		ANDERSON, DEREK	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	2,041.88
USAP	P30415	100389	829841	Check	1	10919	R1	ARVIG	S Corporation	Yes	Yes	No	10/14/2022	1,205.95

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USAP	P30415	100399	829842	Check	1	11204		ASLIS	S Corporation	Yes	Yes	No	10/14/2022	132.00
USAP	P30415	100455	829843	Check	1	3155		BEHNKE, RON		Yes	Yes	No	10/14/2022	189.38
USAP	P30415	100485	829844	Check	1	8057		BFG SUPPLY CO	LLC - C Corp	Yes	Yes	No	10/14/2022	494.92
USAP	P30415	100391	829845	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	Yes	No	10/14/2022	262.40
USAP	P30415	100422	829846	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	Yes	No	10/14/2022	6,515.28
USAP	P30415	100484	829847	Check	1	7967		BLAZICK-PETERSON, PATRICIA	Ind/Sole Proprietor	Yes	No	No	10/14/2022	87.00
USAP	P30415	100472	829848	Check	1	6268		BRAATEN, HAROLD	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	77.00
USAP	P30415	100409	829849	Check	1	11513		BREEZE TUNES PRODUCTIONS	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	375.00
USAP	P30415	100401	829850	Check	1	11243		BROWN, JARED	Ind/Sole Proprietor	Yes	No	No	10/14/2022	198.00
USAP	P30415	100392	829851	Check	1	10962		BURNS, BRIAN	Ind/Sole Proprietor	Yes	No	No	10/14/2022	80.00
USAP	P30415	100486	829852	Check	1	8681		CANVAS HEALTH	C Corporation	Yes	Yes	No	10/14/2022	6,547.02
USAP	P30415	100478	829853	Check	1	7200		CARTER, MATT	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	80.00
USAP	P30415	100465	829854	Check	1	4811		CENTER FOR EFFECTIVE SCHOOL OPI	LLC - S Corp	Yes	Yes	No	10/14/2022	17,900.00
USAP	P30415	100483	829855	Check	1	7911		CENTURYLINK	C Corporation	Yes	Yes	No	10/14/2022	89.40
USAP	P30415	100423	829856	Check	1	1235		CITY OF HASTINGS	Other	Yes	Yes	No	10/14/2022	2,833.33
USAP	P30415	100467	829857	Check	1	5447	R1	CONSCIOUS DISIPLINE	LLC - S Corp	Yes	Yes	No	10/14/2022	851.00
USAP	P30415	100410	829858	Check	1	11528	R1	CONTINENTAL BATTERY COMPANY	C Corporation	Yes	Yes	No	10/14/2022	1,157.40
USAP	P30415	100424	829859	Check	1	1281		CRISIS PREVENTION INSTITUTE	C Corporation	Yes	Yes	No	10/14/2022	129.95
USAP	P30415	100425	829860	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	Yes	No	10/14/2022	26.36
USAP	P30415	100498	829861	Check	1	9747	R1	CULINEX	S Corporation	Yes	Yes	No	10/14/2022	1,081.52
USAP	P30415	100457	829862	Check	1	3399	R1	DALCO	S Corporation	Yes	Yes	No	10/14/2022	4,346.20
USAP	P30415	100487	829863	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/14/2022	905.88
USAP	P30415	100386	829864	Check	1	10860		DEPARTMENT OF TRANSPORTATION	Other	Yes	Yes	No	10/14/2022	743.00
USAP	P30415	100393	829865	Check	1	10980		DRUSZCZAK, PHIL		Yes	No	No	10/14/2022	19.00
USAP	P30415	100477	829866	Check	1	6808		ECKROTH MUSIC	C Corporation	Yes	Yes	No	10/14/2022	182.00
USAP	P30415	100471	829867	Check	1	6190	R2	EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	Yes	Yes	No	10/14/2022	493.37
USAP	P30415	100421	829868	Check	1	11556		ES LACROSSE	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	400.55
USAP	P30415	100479	829869	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	Yes	No	10/14/2022	441.57
USAP	P30415	100482	829870	Check	1	7892		FOOT, WILLIAM	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	71.00
USAP	P30415	100412	829871	Check	1	11534		GARCIA-KUHLMANN, DIEGO	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	112.00
USAP	P30415	100489	829872	Check	1	9092		GAROFOLO, JOEL DENIS	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	56.00
USAP	P30415	100411	829873	Check	1	11532		GELLERMAN, PATRICK	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	127.00
USAP	P30415	100416	829874	Check	1	11548		GIESEKE, CORY	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	92.00
USAP	P30415	100490	829875	Check	1	9123		GOODHUE COUNTY ED DISTRICT 6051	Other	Yes	Yes	No	10/14/2022	103.37
USAP	P30415	100426	829876	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	Yes	No	10/14/2022	6,368.71
USAP	P30415	100427	829877	Check	1	1483		GRAPHIC DESIGN INC	S Corporation	Yes	Yes	No	10/14/2022	268.00
USAP	P30415	100497	829878	Check	1	9580		GREAT RIVERS PRINTING	C Corporation	Yes	Yes	No	10/14/2022	110.00
USAP	P30415	100454	829879	Check	1	3030		GROTH MUSIC	S Corporation	Yes	Yes	No	10/14/2022	244.57
USAP	P30415	100395	829880	Check	1	11133		HASTINGS CREAMERY LLC	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	11,749.49

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USAP	P30415	100475	829881	Check	1	6639		HASTINGS PIZZA HUT	LLC - C Corp	Yes	No	No	10/14/2022	2,496.00
USAP	P30415	100428	829882	Check	1	1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	Yes	No	10/14/2022	454.02
USAP	P30415	100463	829883	Check	1	4232		HIRSCH, JAMES/JAH SCHEDULING	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	252.00
USAP	P30415	100387	829884	Check	1	10877		HOBART SERVICE	LLC - Partnership	Yes	Yes	No	10/14/2022	80.50
USAP	P30415	100491	829885	Check	1	9329		HOMETOWN ACE HARDWARE	S Corporation	Yes	No	No	10/14/2022	933.37
USAP	P30415	100431	829886	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	Yes	No	10/14/2022	1,337.64
USAP	P30415	100382	829887	Check	1	10592		HOVEN, MARTIN	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	77.00
USAP	P30415	100480	829888	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/14/2022	5,427.37
USAP	P30415	100469	829889	Check	1	5783		INTERMEDIA SYSTEMS GROUP	Ind/Sole Proprietor	Yes	No	No	10/14/2022	125.00
USAP	P30415	100429	829890	Check	1	1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	Yes	No	10/14/2022	259.00
USAP	P30415	100405	829891	Check	1	11492	R4	JENNIFER ROWAN		Yes	Yes	No	10/14/2022	4.99
USAP	P30415	100417	829892	Check	1	11549		KALLAS, MICHAEL	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	92.00
USAP	P30415	100458	829893	Check	1	3402		KELLER, DAVID	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	80.00
USAP	P30415	100413	829894	Check	1	11543		KIMANI, PAUL	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	71.00
USAP	P30415	100442	829895	Check	1	2351		KNIGHT, MARTY	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	77.00
USAP	P30415	100476	829896	Check	1	6786		KOEHLER & DRAMM	S Corporation	Yes	Yes	No	10/14/2022	840.55
USAP	P30415	100493	829897	Check	1	9459	R1	KONICA MINOLTA/LOFFLER	C Corporation	Yes	Yes	No	10/14/2022	2,975.70
USAP	P30415	100419	829898	Check	1	11552		KRAGT, DANIEL	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	80.00
USAP	P30415	100430	829899	Check	1	1799		LAKESHORE LEARNING MATERIALS	S Corporation	Yes	Yes	No	10/14/2022	2,975.05
USAP	P30415	100418	829900	Check	1	11550		LASCH, ANDREW	Ind/Sole Proprietor	Yes	No	No	10/14/2022	127.00
USAP	P30415	100450	829901	Check	1	2763		LEARNING RESOURCES, INC.	S Corporation	Yes	Yes	No	10/14/2022	90.96
USAP	P30415	100402	829902	Check	1	11287		LINDE GAS & EQUIPMENT INC	C Corporation	Yes	Yes	No	10/14/2022	1,364.75
USAP	P30415	100384	829903	Check	1	10827		LOCKDOWN MAGNETS	S Corporation	Yes	Yes	No	10/14/2022	97.50
USAP	P30415	100499	829904	Check	1	9776	R1	LOFFLER COMPANIES	S Corporation	Yes	Yes	No	10/14/2022	587.00
USAP	P30415	100432	829905	Check	1	1863		MACKIN EDUCATIONAL RESOURCES	S Corporation	Yes	Yes	No	10/14/2022	83.37
USAP	P30415	100433	829906	Check	1	1891	R1	MASBO	C Corporation	Yes	Yes	No	10/14/2022	130.00
USAP	P30415	100461	829907	Check	1	3937		MAVO SYSTEMS INC.	C Corporation	Yes	Yes	No	10/14/2022	30,280.00
USAP	P30415	100434	829908	Check	1	1942		MENARDS	S Corporation	Yes	Yes	No	10/14/2022	765.33
USAP	P30415	100492	829909	Check	1	9427		MERZER M.A., L.P., SHEILA	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	218.75
USAP	P30415	100435	829910	Check	1	1949		METRO ECSU	Other	Yes	Yes	No	10/14/2022	5,159.00
USAP	P30415	100436	829911	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	Yes	No	10/14/2022	78,539.10
USAP	P30415	100452	829912	Check	1	2848		MINNSPRA	Other	Yes	No	No	10/14/2022	179.00
USAP	P30415	100488	829913	Check	1	8876		MINUTEMAN PRESS	S Corporation	Yes	Yes	No	10/14/2022	100.70
USAP	P30415	100462	829914	Check	1	4163		MN DEPT OF LABOR & INDUSTRY	Other	Yes	Yes	No	10/14/2022	240.00
USAP	P30415	100437	829915	Check	1	2027		MOORE, JAMES	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	198.00
USAP	P30415	100451	829916	Check	1	2795		MTI DISTRIBUTING, INC.	C Corporation	Yes	Yes	No	10/14/2022	272.74
USAP	P30415	100459	829917	Check	1	3410		MUSIC THEATRE INTERNATIONAL	C Corporation	Yes	Yes	No	10/14/2022	139.00
USAP	P30415	100381	829918	Check	1	10590	R1	MYSTERY SCIENCE INC	C Corporation	Yes	Yes	No	10/14/2022	1,599.00
USAP	P30415	100481	829919	Check	1	7883		NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	Yes	No	10/14/2022	200,000.00

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USAP	P30415	100403	829920	Check	1	11348		NORTHWEST PASSAGE LTD	C Corporation	Yes	Yes	No	10/14/2022	930.00
USAP	P30415	100414	829921	Check	1	11546		OLIVER, JOE	Ind/Sole Proprietor	Yes	No	No	10/14/2022	92.00
USAP	P30415	100474	829922	Check	1	6341	R1	O'REILLY AUTO PARTS	LLC - C Corp	Yes	Yes	No	10/14/2022	61.90
USAP	P30415	100396	829923	Check	1	11147	R2	PERFORMANCE HEALTH SUPPLY INC	C Corporation	Yes	Yes	No	10/14/2022	220.08
USAP	P30415	100438	829924	Check	1	2219		POSTMASTER	Other	Yes	Yes	No	10/14/2022	1,921.48
USAP	P30415	100407	829925	Check	1	11503		PURE HOCKEY	LLC - S Corp	Yes	Yes	No	10/14/2022	3,090.00
USAP	P30415	100400	829926	Check	1	11212		RABBIA, PIERRE	Ind/Sole Proprietor	Yes	No	No	10/14/2022	112.00
USAP	P30415	100439	829927	Check	1	2267		REGION V COMPUTER SERVICES	Other	Yes	Yes	No	10/14/2022	13,165.25
USAP	P30415	100440	829928	Check	1	2275		RENT & SAVE	S Corporation	Yes	Yes	No	10/14/2022	559.00
USAP	P30415	100495	829929	Check	1	9521		RITEWAY BUSINESS FORMS	S Corporation	Yes	Yes	No	10/14/2022	406.34
USAP	P30415	100408	829930	Check	1	11504		RYAN, JAMES ROBERT	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	127.00
USAP	P30415	100441	829931	Check	1	2341		SCHINDLER ELEVATOR CORP.	C Corporation	Yes	Yes	No	10/14/2022	319.95
USAP	P30415	100449	829932	Check	1	2704	R2	SCHOLASTIC MAGAZINES	C Corporation	Yes	Yes	No	10/14/2022	752.43
USAP	P30415	100453	829933	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	Yes	No	10/14/2022	126.84
USAP	P30415	100388	829934	Check	1	10903	R1	SECURITAS ELECTRONIC SECURITY IN	C Corporation	Yes	Yes	No	10/14/2022	796.92
USAP	P30415	100406	829935	Check	1	11492	R5	SHALEAH TELLEVIK		Yes	No	No	10/14/2022	14.00
USAP	P30415	100470	829936	Check	1	6142		SHI INTERNATIONAL CORP	S Corporation	Yes	Yes	No	10/14/2022	24,687.00
USAP	P30415	100398	829937	Check	1	11196	R1	SHRED IT USA - C/O STERICYCLE INC.	C Corporation	Yes	Yes	No	10/14/2022	90.83
USAP	P30415	100460	829938	Check	1	3570		SNA	C Corporation	Yes	Yes	No	10/14/2022	495.00
USAP	P30415	100415	829939	Check	1	11547		SPIELMAN, PAT	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	92.00
USAP	P30415	100443	829940	Check	1	2461		STATE CHEMICAL SOLUTIONS	S Corporation	Yes	Yes	No	10/14/2022	508.28
USAP	P30415	100444	829941	Check	1	2465		STATE SUPPLY CO INC	S Corporation	Yes	Yes	No	10/14/2022	94.59
USAP	P30415	100466	829942	Check	1	5445	R1	SUMMIT FIRE PROTECTION	C Corporation	Yes	Yes	No	10/14/2022	215.00
USAP	P30415	100383	829943	Check	1	1080	R1	TEACHER SYNERGY INC	LLC - Partnership	Yes	Yes	No	10/14/2022	27.99
USAP	P30415	100445	829944	Check	1	2519		TEAM SPORTING GOODS	S Corporation	Yes	Yes	No	10/14/2022	37.65
USAP	P30415	100404	829945	Check	1	11378	R1	THE JOURNAL	Ind/Sole Proprietor	Yes	No	No	10/14/2022	45.00
USAP	P30415	100394	829946	Check	1	10982		THE MUSIC MART INC	C Corporation	Yes	Yes	No	10/14/2022	550.00
USAP	P30415	100385	829947	Check	1	10855		THE SENSORY PATH	S Corporation	Yes	No	No	10/14/2022	855.00
USAP	P30415	100390	829948	Check	1	10930		TREADWAY, RACHEL	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	77.00
USAP	P30415	100446	829949	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	Yes	No	10/14/2022	2,296.83
USAP	P30415	100456	829950	Check	1	3277		UPPER LAKES FOODS, INC	S Corporation	Yes	Yes	No	10/14/2022	41,905.82
USAP	P30415	100464	829951	Check	1	4252	R1	VIKING ELECTRIC SUPPLY INC	C Corporation	Yes	Yes	No	10/14/2022	10.34
USAP	P30415	100397	829952	Check	1	11187	R1	VISTAR	C Corporation	Yes	Yes	No	10/14/2022	1,039.77
USAP	P30415	100447	829953	Check	1	2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	Yes	No	10/14/2022	2,160.00
USAP	P30415	100473	829954	Check	1	6295		WHITE BEAR LAKE COMM SRVCS DPT	Other	Yes	No	No	10/14/2022	75.00
USAP	P30415	100448	829955	Check	1	2654	R1	WILD MOUNTAIN	S Corporation	Yes	No	No	10/14/2022	400.00
USAP	P30402	100515	829956	Check	1	11474		ACOUSTICS ASSOCIATES INC	S Corporation	Yes	Yes	No	10/20/2022	11,385.34
USAP	P30402	100514	829957	Check	1	11393		ANDERSON, BROOKE		Yes	Yes	No	10/20/2022	105.22
USAP	P30402	100511	829958	Check	1	11213		ANDERSON, ERIN		Yes	Yes	No	10/20/2022	120.75

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USAP	P30402	100534	829959	Check	1	7110		APPLE EDUCATION INC	C Corporation	Yes	Yes	No	10/20/2022	598.99
USAP	P30402	100519	829960	Check	1	11558		BATAGLIA, KATHERINE		Yes	Yes	No	10/20/2022	10.63
USAP	P30402	100513	829961	Check	1	11350		BLANCHARD, ALISON		Yes	Yes	No	10/20/2022	96.97
USAP	P30402	100516	829962	Check	1	11488	R1	BOARD OF SCHOOL SUPERINTENDEN	Ind/Sole Proprietor	Yes	No	No	10/20/2022	4,500.00
USAP	P30402	100535	829963	Check	1	7120	R2	BSN SPORTS LLC	C Corporation	Yes	Yes	No	10/20/2022	1,054.63
USAP	P30402	100508	829964	Check	1	10626		CATER, SAMANTHA		Yes	No	No	10/20/2022	6.50
USAP	P30402	100537	829965	Check	1	8581		CIRILLO, MOLLY		Yes	Yes	No	10/20/2022	58.50
USAP	P30402	100543	829966	Check	1	9804		DAVIS, HEATHER		Yes	No	No	10/20/2022	209.17
USAP	P30402	100538	829967	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/20/2022	22.64
USAP	P30402	100539	829968	Check	1	8840	R1	DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/20/2022	144.11
USAP	P30402	100509	829969	Check	1	10960		DEWITT, LAURA		Yes	Yes	No	10/20/2022	61.56
USAP	P30402	100521	829970	Check	1	1462		GLAZIER, JODI		Yes	Yes	No	10/20/2022	200.00
USAP	P30402	100506	829971	Check	1	10112		GORR, KARI		Yes	No	No	10/20/2022	150.56
USAP	P30402	100528	829972	Check	1	3030		GROTH MUSIC	S Corporation	Yes	Yes	No	10/20/2022	128.60
USAP	P30402	100541	829973	Check	1	9641		HANSEY, JACLYN		Yes	Yes	No	10/20/2022	17.68
USAP	P30402	100522	829974	Check	1	1647		IND. SCHOOL DIST 625	Other	Yes	Yes	No	10/20/2022	1,326.18
USAP	P30402	100530	829975	Check	1	3071		KENNEDY PETTY CASH ACCOUNT		Yes	Yes	No	10/20/2022	459.61
USAP	P30402	100523	829976	Check	1	1799		LAKESHORE LEARNING MATERIALS	S Corporation	Yes	Yes	No	10/20/2022	1,513.36
USAP	P30402	100536	829977	Check	1	8342		M JUDGE ELECTRIC LLC	Ind/Sole Proprietor	Yes	Yes	No	10/20/2022	2,389.70
USAP	P30402	100531	829978	Check	1	4228		MCGINNIS, ANGELA		Yes	Yes	No	10/20/2022	146.04
USAP	P30402	100544	829979	Check	1	9921		MOEN, LENA		Yes	Yes	No	10/20/2022	119.70
USAP	P30402	100507	829980	Check	1	10500	R4	MRI SOFTWARE LLC	LLC - Partnership	Yes	Yes	No	10/20/2022	54.00
USAP	P30402	100510	829981	Check	1	11084		NIEDERMAYER, LIZA		Yes	Yes	No	10/20/2022	220.69
USAP	P30402	100529	829982	Check	1	3070		PINECREST PETTY CASH ACCOUNT		Yes	Yes	No	10/20/2022	474.87
USAP	P30402	100533	829983	Check	1	5866		REGENFUSS, KATIE		Yes	Yes	No	10/20/2022	183.74
USAP	P30402	100532	829984	Check	1	4344		ROWAN, MARY		Yes	No	No	10/20/2022	23.18
USAP	P30402	100524	829985	Check	1	2341		SCHINDLER ELEVATOR CORP.	C Corporation	Yes	Yes	No	10/20/2022	1,516.15
USAP	P30402	100512	829986	Check	1	11244		SOURIYATHAY, BRENDAN		Yes	Yes	No	10/20/2022	83.96
USAP	P30402	100525	829987	Check	1	2476		STERNAU & ASSOCIATES	Ind/Sole Proprietor	Yes	Yes	No	10/20/2022	3,228.20
USAP	P30402	100518	829988	Check	1	11492	R3	SYDNEY BREWER		Yes	No	No	10/20/2022	5.99
USAP	P30402	100526	829989	Check	1	2522		TERRY'S HARDWARE	S Corporation	Yes	Yes	No	10/20/2022	934.17
USAP	P30402	100527	829990	Check	1	2544		THRUSH, LAURIE		Yes	Yes	No	10/20/2022	153.78
USAP	P30402	100517	829991	Check	1	11492	R2	TRACY CAPONIGRI		Yes	No	No	10/20/2022	5.99
USAP	P30402	100540	829992	Check	1	9280		UNITED PROMOTIONS	Ind/Sole Proprietor	Yes	Yes	No	10/20/2022	207.76
USAP	P30402	100542	829993	Check	1	9759		WEISPFENNIG, ALYSSA		Yes	No	No	10/20/2022	105.35
USAP	P30402	100520	829994	Check	1	1442		ZEIEN, CINDY		Yes	No	No	10/20/2022	57.75
USAP	P30403	100578	829995	Check	1	11091		1000 PETALS LLC	Ind/Sole Proprietor	Yes	No	No	10/28/2022	1,500.00
USAP	P30403	100597	829996	Check	1	5098		ADVANCED SPORTSWEAR	S Corporation	Yes	No	No	10/28/2022	3,332.00
USAP	P30403	100573	829997	Check	1	10141		AMES CENTER	Ind/Sole Proprietor	Yes	No	No	10/28/2022	1,248.00

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USAP	P30403	100577	829998	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	No	No	10/28/2022	1,036.40
USAP	P30403	100596	829999	Check	1	3748		CENTERPOINT ENERGY	C Corporation	Yes	No	No	10/28/2022	7,648.38
USAP	P30403	100580	830000	Check	1	11489	R8	CHAD RICHARDSON		Yes	No	No	10/28/2022	25.05
USAP	P30403	100601	830001	Check	1	8741		CLARK, JAMIE		Yes	No	No	10/28/2022	43.70
USAP	P30403	100583	830002	Check	1	1257		COMPUTER INTEGRATION TECHNOLO	S Corporation	Yes	No	No	10/28/2022	850.50
USAP	P30403	100594	830003	Check	1	3055		CONTINENTAL CLAY COMPANY	C Corporation	Yes	No	No	10/28/2022	1,981.65
USAP	P30403	100574	830004	Check	1	10506		CORVAL CONSTRUCTORS INC	S Corporation	Yes	No	No	10/28/2022	8,758.97
USAP	P30403	100602	830005	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/28/2022	64.78
USAP	P30403	100600	830006	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	No	No	10/28/2022	849.01
USAP	P30403	100593	830007	Check	1	3030		GROTH MUSIC	S Corporation	Yes	No	No	10/28/2022	46.80
USAP	P30403	100599	830008	Check	1	6602		HEINEMANN	LLC - C Corp	Yes	No	No	10/28/2022	2,970.00
USAP	P30403	100595	830009	Check	1	3584		INFOPRO LEGAL RESOURCES INC	C Corporation	Yes	No	No	10/28/2022	22,095.00
USAP	P30403	100584	830010	Check	1	1799		LAKESHORE LEARNING MATERIALS	S Corporation	Yes	No	No	10/28/2022	166.72
USAP	P30403	100582	830011	Check	1	11566	R1	LIMINEX, INC	C Corporation	Yes	No	No	10/28/2022	750.00
USAP	P30403	100585	830012	Check	1	2146		ORKIN PEST CONTROL INC.	C Corporation	Yes	No	No	10/28/2022	387.25
USAP	P30403	100586	830013	Check	1	2204		PINE HARBOR CHRISTIAN ACADEMY	C Corporation	Yes	No	No	10/28/2022	4,332.41
USAP	P30403	100587	830014	Check	1	2251		RATWIK, ROSZAK, & MALONEY P.A.	C Corporation	Yes	No	No	10/28/2022	132.50
USAP	P30403	100575	830015	Check	1	10576	R1	RIVERSIDE INSIGHTS	LLC - Partnership	Yes	No	No	10/28/2022	180.00
USAP	P30403	100579	830016	Check	1	11373		ROBERTSON, SAM		Yes	No	No	10/28/2022	11.20
USAP	P30403	100588	830017	Check	1	2341		SCHINDLER ELEVATOR CORP.	C Corporation	Yes	No	No	10/28/2022	200.88
USAP	P30403	100589	830018	Check	1	2352	R1	SCHOOL HEALTH CORPORATION	S Corporation	Yes	No	No	10/28/2022	478.35
USAP	P30403	100590	830019	Check	1	2476		STERNAU & ASSOCIATES	Ind/Sole Proprietor	Yes	No	No	10/28/2022	3,169.15
USAP	P30403	100591	830020	Check	1	2499		SUPER DUPER SCHOOL COMPANY	C Corporation	Yes	No	No	10/28/2022	420.91
USAP	P30403	100581	830021	Check	1	11563		SVL INC.	S Corporation	Yes	No	No	10/28/2022	655.00
USAP	P30403	100576	830022	Check	1	10898	R1	SYMMETRY ENERGY SOLUTIONS	LLC - Partnership	Yes	No	No	10/28/2022	1,733.19
USAP	P30403	100598	830023	Check	1	5207		THE BOOMERANG PROJECT	S Corporation	Yes	No	No	10/28/2022	500.00
USAP	P30403	100592	830024	Check	1	2548	R1	T-MOBILE	C Corporation	Yes	No	No	10/28/2022	161.28
USAP	P30430	100609	830025	Check	1	1012		ACCLAIM SERVICES, INC	C Corporation	Yes	No	No	10/31/2022	1,049.50
USAP	P30430	100698	830026	Check	1	9559		ALBRECHT, GARY	Ind/Sole Proprietor	Yes	No	No	10/31/2022	283.50
USAP	P30430	100678	830027	Check	1	4969		AMIDON, TODD	Ind/Sole Proprietor	Yes	No	No	10/31/2022	92.00
USAP	P30430	100666	830028	Check	1	2942		ANDERSON, ERIC	Ind/Sole Proprietor	Yes	No	No	10/31/2022	80.00
USAP	P30430	100632	830029	Check	1	11554		ANDERSON, JULIE	Ind/Sole Proprietor	Yes	No	No	10/31/2022	77.00
USAP	P30430	100631	830030	Check	1	11537		ARBITERSPORTS LLC	LLC - Partnership	Yes	No	No	10/31/2022	2,282.00
USAP	P30430	100618	830031	Check	1	1087	R1	ASCD	Other	Yes	No	No	10/31/2022	89.00
USAP	P30430	100634	830032	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	No	No	10/31/2022	1,036.08
USAP	P30430	100625	830033	Check	1	11227		BMK ARRANGEMENTS	Ind/Sole Proprietor	Yes	No	No	10/31/2022	600.00
USAP	P30430	100686	830034	Check	1	7120	R2	BSN SPORTS LLC	C Corporation	Yes	No	No	10/31/2022	216.20
USAP	P30430	100621	830035	Check	1	10962		BURNS, BRIAN	Ind/Sole Proprietor	Yes	No	No	10/31/2022	172.00
USAP	P30430	100638	830036	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI	C Corporation	Yes	No	No	10/31/2022	552.00

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USAP	P30430	100688	830037	Check	1	7295		CENTURYLINK	C Corporation	Yes	No	No	10/31/2022	163.02
USAP	P30430	100690	830038	Check	1	7332		CENTURYLINK	C Corporation	Yes	No	No	10/31/2022	3,410.08
USAP	P30430	100635	830039	Check	1	11560		CESO HR, LLC	LLC - S Corp	Yes	No	No	10/31/2022	5,931.90
USAP	P30430	100626	830040	Check	1	11236		CHORDS AND BOARDS LLC	LLC - S Corp	Yes	No	No	10/31/2022	130.00
USAP	P30430	100639	830041	Check	1	1235		CITY OF HASTINGS	Other	Yes	No	No	10/31/2022	12,237.03
USAP	P30430	100640	830042	Check	1	1251		COMMERCIAL KITCHEN SERVICES	S Corporation	Yes	No	No	10/31/2022	2,565.09
USAP	P30430	100641	830043	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	No	No	10/31/2022	81.79
USAP	P30430	100672	830044	Check	1	3399	R1	DALCO	S Corporation	Yes	No	No	10/31/2022	8,880.44
USAP	P30430	100696	830045	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/31/2022	88.09
USAP	P30430	100694	830046	Check	1	8725		DEMCO, TIMOTHY	Ind/Sole Proprietor	Yes	No	No	10/31/2022	80.00
USAP	P30430	100700	830047	Check	1	9926		DOOR SERVICE COMPANY OF THE TW	S Corporation	Yes	No	No	10/31/2022	3,904.00
USAP	P30430	100689	830048	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	No	No	10/31/2022	1,749.40
USAP	P30430	100622	830049	Check	1	10966		GENERATION GENIUS INC	C Corporation	Yes	No	No	10/31/2022	458.00
USAP	P30430	100699	830050	Check	1	9863	R2	GENUINE PARTS COMPANY	C Corporation	Yes	No	No	10/31/2022	241.71
USAP	P30430	100642	830051	Check	1	1479		GOPHER STAGE LIGHTING INC	S Corporation	Yes	No	No	10/31/2022	2,410.00
USAP	P30430	100643	830052	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	No	No	10/31/2022	2,559.83
USAP	P30430	100644	830053	Check	1	1483		GRAPHIC DESIGN INC	S Corporation	Yes	No	No	10/31/2022	2,774.00
USAP	P30430	100667	830054	Check	1	3030		GROTH MUSIC	S Corporation	Yes	No	No	10/31/2022	358.00
USAP	P30430	100611	830055	Check	1	10420		HOPE ENGLISH-SPANISH INTERPRETE	Ind/Sole Proprietor	Yes	No	No	10/31/2022	300.00
USAP	P30430	100646	830056	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	No	No	10/31/2022	1,159.17
USAP	P30430	100679	830057	Check	1	5254		HORIZON SOFTWARE INTERNATIONAL	C Corporation	Yes	No	No	10/31/2022	655.00
USAP	P30430	100613	830058	Check	1	10592		HOVEN, MARTIN	Ind/Sole Proprietor	Yes	No	No	10/31/2022	77.00
USAP	P30430	100630	830059	Check	1	11413		HOYE, THOMAS	Ind/Sole Proprietor	Yes	No	No	10/31/2022	92.00
USAP	P30430	100674	830060	Check	1	3584		INFOPRO LEGAL RESOURCES INC	C Corporation	Yes	No	No	10/31/2022	840.00
USAP	P30430	100693	830061	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/31/2022	2,398.96
USAP	P30430	100645	830062	Check	1	1660		INSTITUTE FOR ENVIRONMENTAL ASS	S Corporation	Yes	No	No	10/31/2022	1,106.32
USAP	P30430	100673	830063	Check	1	3402		KELLER, DAVID	Ind/Sole Proprietor	Yes	No	No	10/31/2022	92.00
USAP	P30430	100685	830064	Check	1	6786		KOEHLER & DRAMM	S Corporation	Yes	No	No	10/31/2022	328.14
USAP	P30430	100628	830065	Check	1	11261	R1	LAFORCE LLC	S Corporation	Yes	No	No	10/31/2022	219.40
USAP	P30430	100636	830066	Check	1	11561		LANGBEHN, JUSTIN	Ind/Sole Proprietor	Yes	No	No	10/31/2022	160.00
USAP	P30430	100691	830067	Check	1	7465	R1	LDINFO PUBLISHING	Ind/Sole Proprietor	Yes	No	No	10/31/2022	998.00
USAP	P30430	100647	830068	Check	1	1876		MALLOY, MONTAGUE, KARNOWSKI,	C Corporation	Yes	No	No	10/31/2022	23,690.00
USAP	P30430	100649	830069	Check	1	1891	R1	MASBO	C Corporation	Yes	No	No	10/31/2022	130.00
USAP	P30430	100668	830070	Check	1	3120	R1	MASE	C Corporation	Yes	No	No	10/31/2022	638.00
USAP	P30430	100687	830071	Check	1	7173		MEDICINE LAKE TOURS	S Corporation	Yes	No	No	10/31/2022	2,262.00
USAP	P30430	100650	830072	Check	1	1942		MENARDS	S Corporation	Yes	No	No	10/31/2022	739.12
USAP	P30430	100697	830073	Check	1	9427		MERZER M.A., L.P., SHEILA	Ind/Sole Proprietor	Yes	No	No	10/31/2022	1,781.25
USAP	P30430	100651	830074	Check	1	1946		MESPA	Other	Yes	No	No	10/31/2022	150.00
USAP	P30430	100620	830075	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC	LLC - Partnership	Yes	No	No	10/31/2022	208.00

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USAP	P30430	100680	830076	Check	1	5475	R1	MHS (MULTI-HEALTH SYSTEM)	C Corporation	Yes	No	No	10/31/2022	237.50
USAP	P30430	100610	830077	Check	1	10350	R1	MINDWISE INNOVATION	Other	Yes	No	No	10/31/2022	300.00
USAP	P30430	100652	830078	Check	1	1967	R2	MINITEX - REGENTS OF THE U OF M	Other	Yes	No	No	10/31/2022	1,278.00
USAP	P30430	100653	830079	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	No	No	10/31/2022	414,357.19
USAP	P30430	100654	830080	Check	1	1982		MINNESOTA DEPT. OF HEALTH	Other	Yes	No	No	10/31/2022	3,855.00
USAP	P30430	100627	830081	Check	1	11254		MINNESOTA ELITE ASSIGNING LLC	LLC - Partnership	Yes	No	No	10/31/2022	192.00
USAP	P30430	100633	830082	Check	1	11557	R1	MINNESOTA STATE HIGH SCHOOL SWI	Ind/Sole Proprietor	Yes	No	No	10/31/2022	170.00
USAP	P30430	100675	830083	Check	1	3917	R1	MINNESOTA UI FUND	Other	Yes	No	No	10/31/2022	2.60
USAP	P30430	100671	830084	Check	1	3386		MONITA, MIKE	Ind/Sole Proprietor	Yes	No	No	10/31/2022	92.00
USAP	P30430	100681	830085	Check	1	5528		MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	No	No	10/31/2022	3,951.89
USAP	P30430	100655	830086	Check	1	2094		NINE EAGLES PROMOTIONS	S Corporation	Yes	No	No	10/31/2022	770.00
USAP	P30430	100614	830087	Check	1	10721	R3	NORTHFIELD SOLAR LLC	LLC - Partnership	Yes	No	No	10/31/2022	45,766.23
USAP	P30430	100648	830088	Check	1	1882		OFFICE OF MN IT SERVICES	Other	Yes	No	No	10/31/2022	100.80
USAP	P30430	100656	830089	Check	1	2266		REGION 3AA	C Corporation	Yes	No	No	10/31/2022	4,330.00
USAP	P30430	100664	830090	Check	1	2819		REPUBLIC SERVICES #923	C Corporation	Yes	No	No	10/31/2022	12,886.75
USAP	P30430	100612	830091	Check	1	10576	R1	RIVERSIDE INSIGHTS	LLC - Partnership	Yes	No	No	10/31/2022	8,845.00
USAP	P30430	100657	830092	Check	1	2341		SCHINDLER ELEVATOR CORP.	C Corporation	Yes	No	No	10/31/2022	1,486.59
USAP	P30430	100658	830093	Check	1	2347	R1	SCHOLASTIC BOOK FAIRS	C Corporation	Yes	No	No	10/31/2022	4,233.90
USAP	P30430	100683	830094	Check	1	5701		SCHOOL NURSE SUPPLY	S Corporation	Yes	No	No	10/31/2022	945.00
USAP	P30430	100665	830095	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	No	No	10/31/2022	438.48
USAP	P30430	100659	830096	Check	1	2356	R2	SCHOOLFINANCES.COM		Yes	No	No	10/31/2022	375.00
USAP	P30430	100624	830097	Check	1	11209		SCOTT, RYAN	Ind/Sole Proprietor	Yes	No	No	10/31/2022	172.00
USAP	P30430	100629	830098	Check	1	11365	R1	SONOVA USA INC	C Corporation	Yes	No	No	10/31/2022	9,456.82
USAP	P30430	100695	830099	Check	1	8776		STAARS PROGRAM PETTY CASH FUNI		Yes	No	No	10/31/2022	65.98
USAP	P30430	100677	830100	Check	1	4405	R1	STEP SAVER INC	S Corporation	Yes	No	No	10/31/2022	4.35
USAP	P30430	100660	830101	Check	1	2519		TEAM SPORTING GOODS	S Corporation	Yes	No	No	10/31/2022	3,070.79
USAP	P30430	100617	830102	Check	1	10864	R1	TRANE U.S. INC	C Corporation	Yes	No	No	10/31/2022	851.25
USAP	P30430	100619	830103	Check	1	10930		TREADWAY, RACHEL	Ind/Sole Proprietor	Yes	No	No	10/31/2022	115.50
USAP	P30430	100661	830104	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	No	No	10/31/2022	5,410.34
USAP	P30430	100682	830105	Check	1	5557	R1	ULINE SHIPPING SUPPLIES	S Corporation	Yes	No	No	10/31/2022	420.77
USAP	P30430	100692	830106	Check	1	7490		UNIVERSITY LANGUAGE CTR INC	C Corporation	Yes	No	No	10/31/2022	1,997.51
USAP	P30430	100669	830107	Check	1	3277		UPPER LAKES FOODS, INC	S Corporation	Yes	No	No	10/31/2022	20,468.66
USAP	P30430	100676	830108	Check	1	4252	R1	VIKING ELECTRIC SUPPLY INC	C Corporation	Yes	No	No	10/31/2022	59.84
USAP	P30430	100623	830109	Check	1	11187	R1	VISTAR	C Corporation	Yes	No	No	10/31/2022	5,296.10
USAP	P30430	100615	830110	Check	1	10722	R3	WALCOTT SOLAR LLC	LLC - Partnership	Yes	No	No	10/31/2022	22,888.72
USAP	P30430	100616	830111	Check	1	10723	R3	WARSAW SOLAR LLC	LLC - Partnership	Yes	No	No	10/31/2022	20,232.89
USAP	P30430	100662	830112	Check	1	2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	No	No	10/31/2022	1,440.00
USAP	P30430	100663	830113	Check	1	2683		YMCA CAMP ST. CROIX	C Corporation	Yes	No	No	10/31/2022	2,379.91
USAP	P30430	100637	830114	Check	1	11564		ZAVALA, TYLER	Ind/Sole Proprietor	Yes	No	No	10/31/2022	92.00

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USAP	P30430	100684	830115	Check	1	6727		ZEH TEK INC	S Corporation	Yes	No	No	10/31/2022	112.00
USAP	P30430	100670	830116	Check	1	3374	R1	ZIEGLER INC	S Corporation	Yes	No	No	10/31/2022	1,969.50

Bank Total: $1,562,620.15

Report Total: $1,562,750.64

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Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USPR	P234P2	100354		Wire	1	10929		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	10/10/2022	71,521.24
USPR	P234P2	100355		Wire	1	1984		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/10/2022	54,481.38
USPR	P234P2	100356		Wire	1	2016		MN TRA	Other	No	Yes	No	10/10/2022	169,400.60
USPR	P234P2	100357		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/10/2022	320,649.17
USPR	P234P2	100358		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/10/2022	50,626.33
USPR	P234P2	100550		Wire	1	10929		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	10/25/2022	71,344.60
USPR	P234P2	100551		Wire	1	1984		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/25/2022	53,123.36
USPR	P234P2	100552		Wire	1	2016		MN TRA	Other	No	Yes	No	10/25/2022	168,851.60
USPR	P234P2	100553		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/25/2022	315,206.22
USPR	P234P2	100554		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/25/2022	48,209.58
USPR	p234p3	100733		Wire	1	3166		BREMER BANK FEES	Other	No	Yes	No	10/31/2022	105.70
USPR	P234P2	100359	105455	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	Yes	No	10/10/2022	16,628.09
USPR	P234P2	100561	105456	Check	1	5234		EDUCATION MINNESOTA	Other	Yes	No	No	10/25/2022	24.00
USPR	P234P2	100555	105457	Check	1	10975		EDUCATION MN HASTINGS ESP'S	Other	Yes	No	No	10/25/2022	1,228.62
USPR	P234P2	100556	105458	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/25/2022	16,510.71
USPR	P234P2	100560	105459	Check	1	4539		HASTINGS PUBLIC SCHOOLS FOUNDA	Other	Yes	No	No	10/25/2022	1,027.00
USPR	P234P2	100563	105460	Check	1	7384		HIGH SCHOOL FACULTY SCHOLARSHII		Yes	Yes	No	10/25/2022	86.00
USPR	P234P2	100557	105461	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C	Other	Yes	Yes	No	10/25/2022	321.00
USPR	P234P2	100558	105462	Check	1	2002		MINNESOTA TEAMSTERS LOCAL 320	Other	Yes	No	No	10/25/2022	1,865.05
USPR	P234P2	100559	105463	Check	1	2010		NCPERS GROUP LIFE INS -157410	C Corporation	Yes	No	No	10/25/2022	48.00
USPR	P234P2	100562	105464	Check	1	6780		SEIU LOCAL 284	Other	Yes	No	No	10/25/2022	1,439.57
USPR	P234P2	100564	105465	Check	1	8906		WINGS FINANCIAL CREDIT UNION	C Corporation	Yes	No	No	10/25/2022	200.00
USPR	P234P3	100565	105466	Check	1	10169		STANDARD INSURANCE COMPANY	C Corporation	Yes	No	No	10/27/2022	15,756.24

Bank Total: $1,378,654.06

Report Total: $1,378,654.06

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
USBP	P304B1	100360		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/13/2022	189.68
USBP	P304B1	100361	1121	Check	1	11349		CE CONTRACT	LLC - C Corp	Yes	Yes	No	10/13/2022	9,005.00
USBP	P304B1	100363	1122	Check	1	11434		CM CONSTRUCTION COMPANY INC.	S Corporation	Yes	Yes	No	10/13/2022	231,745.85
USBP	P304B1	100365	1123	Check	1	11555		CUSTOM COMMUNICATIONS INC	S Corporation	Yes	Yes	No	10/13/2022	58,900.00
USBP	P304B1	100368	1124	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/13/2022	485.00
USBP	P304B1	100362	1125	Check	1	11391		LOEFFLER CONSTRUCTION & CONSUL	LLC - S Corp	Yes	Yes	No	10/13/2022	11,512.15
USBP	P304B1	100364	1126	Check	1	11481		PARK CONSTRUCTION COMPANY	S Corporation	Yes	Yes	No	10/13/2022	224,841.96
USBP	P304B1	100367	1127	Check	1	3910		PINE BEND PAVING INC	S Corporation	Yes	Yes	No	10/13/2022	47,954.76
USBP	P304B1	100366	1128	Check	1	2448		ST. PAUL LINOLEUM AND CARPET	S Corporation	Yes	Yes	No	10/13/2022	4,717.21
USBP	P304B2	100604	1129	Check	1	1169	R1	BRAUN INTERTEC CORPORATION	S Corporation	Yes	No	No	10/28/2022	2,446.50
USBP	P304B2	100603	1130	Check	1	10938		DERAU CONSTRUCTION LLC	LLC - S Corp	Yes	No	No	10/28/2022	16,091.10
USBP	P304B2	100606	1131	Check	1	4015	R1	VIRCO	C Corporation	Yes	No	No	10/28/2022	3,611.79
USBP	P304B2	100605	1132	Check	1	2663		WOLD ARCHITECTS AND ENGNRS INC	C Corporation	Yes	No	No	10/28/2022	6,603.76

Bank Total: $618,104.76

Report Total: $618,104.76

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	P23041	100286		Wire	1	11387		AMAZON CAPITAL SERVICES, INC	C Corporation	No	Yes	No	10/06/2022	55.44
ACTV	P23041	100287		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/06/2022	2,061.44
ACTV	P23041	100288	38062	Check	1	11372		EVENT SOUND AND LIGHTING	S Corporation	Yes	Yes	No	10/06/2022	120.60
ACTV	P23041	100289	38063	Check	1	2306		ROSEMOUNT HIGH SCHOOL	Other	Yes	Yes	No	10/06/2022	100.00
ACTV	P23041	100290	38064	Check	1	9280		UNITED PROMOTIONS	Ind/Sole Proprietor	Yes	Yes	No	10/06/2022	149.50
ACTV	P23042	100372	38065	Check	1	1531		HASTINGS FAMILY SERVICE	Other	Yes	Yes	No	10/14/2022	752.75
ACTV	P23042	100373	38066	Check	1	1894		MASSP	Other	Yes	No	No	10/14/2022	80.00
ACTV	P23042	100374	38067	Check	1	9223		TRESONA MULTIMEDIA LLC	LLC - Partnership	Yes	Yes	No	10/14/2022	3,300.00
ACTV	P23043	100503	38068	Check	1	8455		BURLACE, JOHN	Ind/Sole Proprietor	Yes	No	No	10/19/2022	750.00
ACTV	P23043	100500	38069	Check	1	11559		DEUTSCH, MADISON		Yes	No	No	10/19/2022	4.02
ACTV	P23043	100502	38070	Check	1	7337		GATEWAY MUSIC FESTIVALS & TOURS	S Corporation	Yes	Yes	No	10/19/2022	1,737.81
ACTV	P23043	100504	38071	Check	1	9866		KUMMER, BUTCH		Yes	Yes	No	10/19/2022	172.36
ACTV	P23043	100501	38072	Check	1	2563		TROPHIES PLUS	Ind/Sole Proprietor	Yes	No	No	10/19/2022	182.00
ACTV	P23044	100566	38073	Check	1	11285		BORASH, TRACY		Yes	No	No	10/28/2022	667.50
ACTV	P23044	100568	38074	Check	1	2099		NORTH HIGH SCHOOL	Other	Yes	No	No	10/28/2022	600.00
ACTV	P23044	100569	38075	Check	1	7997		TOTINO-GRACE HIGH SCHOOL	Other	Yes	No	No	10/28/2022	600.00
ACTV	P23044	100567	38076	Check	1	11565		WAUKEE COMMUNITY SCHOOL DISTR		Yes	No	No	10/28/2022	300.00

Bank Total: $11,633.42

Report Total: $11,633.42

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending October 31, 2022

Sequence: Crs, Org, Fd

									Description	23ADP Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	20	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	20	000	000	000	092	000	422	000	Interest-Dental	(3,727.00)	(1,337.87)	(2,824.40)	76%	0.00	76%	(902.60)
R	20	000	000	000	095	000	422	000	Employer Share/Premiums	(509,026.00)	(43,609.73)	(159,039.20)	31%	0.00	31%	(349,986.80)
R	20	000	000	000	097	000	422	000	Employee Share/Premiums	(109,325.00)	(10,158.08)	(26,991.20)	25%	0.00	25%	(82,333.80)
R	20	000	000	000	098	000	422	000	Retiree-Cobra Share/Premium	(98,004.00)	(7,665.09)	(33,973.10)	35%	0.00	35%	(64,030.90)
E	20	005	105	000	301	000	422	000	Fees-Carrier & Consultant	31,320.00	2,610.00	10,208.00	33%	0.00	33%	21,112.00
E	20	005	105	000	302	000	422	000	Claims-Dental	597,548.00	37,584.88	197,209.38	33%	0.00	33%	400,338.62
				000	**Districtwide**					**(91,214.00)**	**(22,575.89)**	**(15,410.52)**	**17%**	**0.00**	**17%**	**(75,803.48)**
									Report Totals:	**(91,214.00)**	**(22,575.89)**	**(15,410.52)**	**17%**	**0.00**	**17%**	**(75,803.48)**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending October 31, 2022

Sequence: Crs, Org, Fd

									Description	23ADP Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(6,180,649.00)	(530,764.72)	(1,928,970.50)	31%	0.00	31%	(4,251,678.50)
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,043,111.00)	(99,513.16)	(282,523.52)	27%	0.00	27%	(760,587.48)
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(286,389.00)	(22,741.64)	(114,380.28)	40%	0.00	40%	(172,008.72)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(61,635.00)	(2,814.68)	(11,458.72)	19%	0.00	19%	(50,176.28)
R	21	000	000	000	092	000	422	000	Interest -Health	(41,290.00)	(12,187.74)	(25,484.42)	62%	0.00	62%	(15,805.58)
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	40,000.00	0.00	20,000.00	50%	0.00	50%	20,000.00
E	21	005	105	000	317	000	422	000	Network Fees	10,000.00	842.66	2,199.60	22%	0.00	22%	7,800.40
E	21	005	105	000	322	000	422	000	PaydHealth Fees	0.00	8,687.49	18,732.11	0%	0.00	0%	(18,732.11)
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	(200,000.00)	(40,082.12)	(68,557.02)	34%	0.00	34%	(131,442.98)
E	21	005	105	000	301	000	422	000	Veba/Flex/TrustPoint	19,548.00	1,515.50	5,993.01	31%	0.00	31%	13,554.99
E	21	005	105	000	302	000	422	000	Claims-Medical	6,368,563.00	412,855.43	1,697,132.31	27%	0.00	27%	4,671,430.69
E	21	005	105	000	305	000	422	000	Claims-Pharmacy/RX	1,123,864.00	114,665.86	296,653.97	26%	0.00	26%	827,210.03
E	21	005	105	000	307	000	422	000	Health Carrier TPA	226,512.00	19,184.00	74,184.00	33%	0.00	33%	152,328.00
E	21	005	105	000	308	000	422	000	StopLoss	421,037.00	39,534.72	125,489.63	30%	0.00	30%	295,547.37
E	21	005	105	000	309	000	422	000	Fitness reimbursements	16,700.00	660.00	2,720.00	16%	0.00	16%	13,980.00
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	5,148.00	0.00	1,266.00	25%	0.00	25%	3,882.00
				000	**Districtwide**					**418,298.00**	**(110,158.40)**	**(187,003.83)**	**(45%)**	**0.00**	**(45%)**	**605,301.83**
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA $2.54	(3,045.00)	0.00	(3,037.72)	100%	0.00	100%	(7.28)
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(694,800.00)	(200,766.76)	(248,333.52)	36%	0.00	36%	(446,466.48)
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	694,800.00	189,766.76	391,033.52	56%	0.00	56%	303,766.48
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA $2.54	3,045.00	0.00	3,037.72	100%	0.00	100%	7.28
				326	**District Additional R/E**					**0.00**	**(11,000.00)**	**142,700.00**	**0%**	**0.00**	**0%**	**(142,700.00)**
R	21	000	000	000	088	331	422	000	P1 Wellness Credit	(15,000.00)	(4,610.00)	(4,610.00)	31%	0.00	31%	(10,390.00)
E	21	005	105	000	335	331	422	000	Short-Term Lease/Rental	5,000.00	406.60	1,626.40	33%	0.00	33%	3,373.60
E	21	005	105	000	366	331	422	000	Participation Fees Wellness	0.00	0.00	0.00	0%	0.00	0%	0.00
E	21	005	105	000	401	331	422	000	Supplies Wellness	9,500.00	0.00	0.00	0%	0.00	0%	9,500.00
E	21	005	105	000	314	331	422	000	Consultant Expense Wellness	500.00	0.00	0.00	0%	0.00	0%	500.00
E	21	005	105	000	305	331	422	000	Consult/Fees For Svc	0.00	0.00	0.00	0%	0.00	0%	0.00
E	21	005	105	000	309	331	422	000	Wellbeats/JE Fitness Reimb.	0.00	0.00	0.00	0%	0.00	0%	0.00
				331	**Wellness R/E**					**0.00**	**(4,203.40)**	**(2,983.60)**	**0%**	**0.00**	**0%**	**2,983.60**
									Report Totals:	**418,298.00**	**(125,361.80)**	**(47,287.43)**	**(11%)**	**0.00**	**(11%)**	**465,585.43**

HR PERSONNEL REPORT **Board Meeting Date:** **11/22/2022**

RETIREMENT/RESIGNATION/TERMINATION

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE
Ginther, Kim	Resignation	Lunch / Recess Aide; 2.5 Hours / Day Pinecrest Elementary	Ed MN - ESP	November 8, 2022
Rupp, Gerry	Resignation	Head Boys Swim Coach; Seasonal Position Hastings High School	N/A	October 18, 2022
Scheuzger, Andrea	Retirement	Orchestra Teacher; 1.0 FTE District Wide	Ed MN - Teachers	October 31, 2022
Slapnicher, Tim	Resignation	JV Girls Soccer Coach; Seasonal Position Hastings High School	N/A	November 16, 2022
Van Der Bosch, Sandi	Retirement	Paraprofessional; 6.25 Hours / Day Hastings Middle School	Ed MN - ESP	November 30, 2022

HIRES

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	EMPLOYEE GROUP	EFFECTIVE DATE
Black, Adam	Kids Campus PSA; 2 Hours / Day District Wide	$17.25 / Hour	N/A	November 7, 2022
Black, Steve	Pickle Ball Instructor; 8 Hours Total Community Education	$20.00 / Hour	N/A	January 1, 2023
DeGree, Gianna	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023
Fox, Sydney	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023
Gallett, Sarah	Cook Assistant; 3 Hours / Day Hastings Middle School	$13.85 / Hour	Food Service	October 31, 2022
Gernes, Kailyn	Paraprofessional; 5.75 Hours / Day Pinecrest Elementary	$17.84 / Hour	Ed MN - ESP	November 8, 2022
Haas, Allison	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023
Hanson, Ashley	Title One LTS Teacher; 1.0 FTE McAuliffe Elementary	$240.42 / Day	Ed MN - Teachers	October 24, 2022 - June 9, 2023
Hermida, Alexander	Equity Coordinator; 1.0 FTE District Wide	$79,851 / Year	Ed MN - Teachers	November 1, 2022
Jensen, Sarah	Instructional Lab Tech - Sub; Hours Vary District Wide	$17.84 / Hour	N/A	October 2, 2022
Johnson, Nicole	SAC Assistant - Sub; Hours Vary District Wide	$15.05 / Hour	N/A	November 28, 2022
Johnson-Banks, Aakia	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023
Kummer, Katerine	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023

Mancl, Tiffany	Support Staff Sub; Hours Vary District Wide	$16.83 / Hour	N/A	September 8, 2022
Meyer, Malory	Lunch / Recess Aide - Sub; Hours Vary District Wide	$15.05 / Hour	N/A	November 7, 2022
Novotny, Travis	Custodian; 8 Hours / Day Hastings Middle School	$17.84 / Hour	Custodian	November 1, 2022
Radunz, Desmond	SAC Assistant - Sub; Hours Vary District Wide	$15.05 / Hour	N/A	November 7, 2022
Rud, Katelyn	AVID Student Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023
Schumacher, Katharyn	Paraprofessional; 5.75 Hours / Day Pinecrest Elementary	$17.84 / Hour	Ed MN - ESP	October 18, 2022
Sergot, Brady	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 7, 2022 - June 9, 2023
Strauss, Robyn	Title One Aide; 4 Hours / Day McAuliffe Elementary	$17.84 / Hour	Ed MN - ESP	November 21, 2022
Tierney, Andrea	Paraprofessional; 5.75 Hours / Day Kennedy Elementary	$17.84 / Hour	Ed MN - ESP	November 21, 2022
Wisniewski, Felicia	SAC Assistant - Sub; Hours Vary District Wide	$15.05 / Hour	N/A	October 31, 2022

LEAVE APPROVAL

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Cole, Melissa	Approval	Speech Pathologist; 1.0 FTE McAuliffe Elementary	Ed MN - Teachers	December 2, 2022 - February 27, 2023 (Approximate Dates)
Garcia-Carrasco, Becky	Approval	Admin Assistant; 8 Hours / Day District Office	Unaffiliated Staff	December 13, 2022 - March 6, 2023 (Approximate Dates)
Lucas - Kennedy, Mackenzie	Approval	Social Worker; 1.0 FTE McAuliffe Elementary	Ed MN - Teachers	December 23, 2022 - March 20, 2023 (Approximate Dates)
Marsh, Lori	Approval	Admin Support Asst II; 8 Hours / Day Hastings Middle School	HESA	November 18, 2022 - January 3, 2023
Nye, Katie	Approval	Student Success Coach; 1.0 FTE Kennedy Elementary	Ed MN - Teachers	December 3, 2022 - February 21, 2023 (Approximate Dates)

SECTION 00 41 13

QUOTE FORM

INDEPENDENT SCHOOL DISTRICT #200
HASTINGS MIDDLE SCHOOL ADDITIONAL ROOF DRAINS

QUOTE TO: Wold Architects and Engineers
Attn: Kyle Edsten, kedsten@woldae.com

QUOTE DUE: 4:00 p.m. on October 7, 2022

1. Contractor agrees to complete the Project by August 4, 2023. It is anticipated the building will be ready for work on June 12, 2022. Submittals and permitting shall begin immediately upon acceptance of quote.

2. Each quote must include all costs for items required to complete all work, including all necessary material(s), overhead, profit and applicable taxes, freight, handling, installation, etc.

3. Contractor is to submit shop drawings/sample panels/samples to Architect for approval prior to work on those items as noted in the project manual.

4. The Contractor shall apply ad pay for the building permit.

5. The cost of a Performance Bond and Labor and Material Bond in the amount of 100% of the quoted priced is included in the quote, if progress payments are expected by Contractor.

6. The cost of liability insurance to meet current state statues is included in the quote. The Owner will carry "all-risk" property insurance.

7. I understand final payment cannot occur until the following documents are provided:
   - Minnesota Tax Form IC-134
   - Consent of Surety to Final Payment AIA Document G707
   - Contractor's Affidavit of Payment of Debts and Claims, AIA Document G706
   - Contractor's Affidavit of Release of Liens, AIA Document G706A

8. I understand this quote may not be withdrawn for a period of thirty (30) days from the date quotes are due.

A. Responsible Contractor Compliance

1. By signing this quote form, I am an Owner or Officer of the firm name listed on the quote form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

BASE QUOTE: THE SUM OF:

One Hundred Fifty Four Thousand, Six Hundred Eighty-Four and 00/100 Dollars $ 154,684.00

DATE October 07, 2022

FIRM NAME Veit & Company, Inc.

OFFICIAL ADDRESS 14000 Veit Place

Rogers, MN 55374

TELEPHONE NUMBER (763) 428-2242

FAX NUMBER (763) 428-8348

BY

TITLE Chief Financial Officer

VEIT & COMPANY, INC. CORPORATE SEAL December 29, 1960 MINNESOTA

END OF SECTION 00 41 13

SECTION 00 41 15

MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT

The undersigned, the Owner or Officer of Veit & Company, Inc. (Prime or Sub-Contractor Name) verify under oath that as a contractor I am in compliance with the following minimum criteria per Minnesota Statute 16C.285 Subd. 3:

1. The contractor:

   i. Is in compliance with workers' compensation and unemployment insurance requirements;
   ii. Is currently registered with the Department of Revenue and the Department of Employment and Economic Development if it has employees;
   iii. Has a valid federal tax identification number or a valid Social Security number if an individual; and
   iv. Has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

2. The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:

   i. Repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period;
   ii. Has been issued an order to comply by the commissioner of labor and industry that has become final;
   iii. Has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;
   iv. Has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;
   v. Has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; or
   vi. Has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction.

   Provided that, if the contractor or related entity contests a determination of underpayment by the Department of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

3. The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

4. The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

5. The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

6. The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions; and

7. All subcontractors that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses 1 to 6.

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

CONTRACTOR OR SUBCONTRACTOR

By: Steve Hedtke

Its: CFO

STATE OF Minnesota)
)SS.
COUNTY OF Hennepin)

Sworn to and subscribed to before me this 07 day of October, 2022.

Notary Public, Hennepin County, State of Minnesota

My Commission Expires: January 31, 2025

CINDY K COOK
NOTARY PUBLIC - MINNESOTA
My Commission Expires
January 31, 2025

END OF SECTION 00 41 15

SECTION 00 41 13

QUOTE FORM

INDEPENDENT SCHOOL DISTRICT #200
HASTINGS MIDDLE SCHOOL ADDITIONAL ROOF DRAINS

QUOTE TO: Wold Architects and Engineers
Attn: Kyle Edsten, kedsten@woldae.com

QUOTE DUE: 4:00 p.m. on October 7, 2022

1. Contractor agrees to complete the Project by August 4, 2023. It is anticipated the building will be ready for work on June 12, 2022. Submittals and permitting shall begin immediately upon acceptance of quote.

2. Each quote must include all costs for items required to complete all work, including all necessary material(s), overhead, profit and applicable taxes, freight, handling, installation, etc.

3. Contractor is to submit shop drawings/sample panels/samples to Architect for approval prior to work on those items as noted in the project manual.

4. The Contractor shall apply ad pay for the building permit.

5. The cost of a Performance Bond and Labor and Material Bond in the amount of 100% of the quoted priced is included in the quote, if progress payments are expected by Contractor.

6. The cost of liability insurance to meet current state statues is included in the quote. The Owner will carry "all-risk" property insurance.

7. I understand final payment cannot occur until the following documents are provided:
   - Minnesota Tax Form IC-134
   - Consent of Surety to Final Payment AIA Document G707
   - Contractor's Affidavit of Payment of Debts and Claims, AIA Document G706
   - Contractor's Affidavit of Release of Liens, AIA Document G706A

8. I understand this quote may not be withdrawn for a period of thirty (30) days from the date quotes are due.

A. Responsible Contractor Compliance

1. By signing this quote form, I am an Owner or Officer of the firm name listed on the quote form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

BASE QUOTE: THE SUM OF:

One Hundred Forty-Nine Thousand Eight Hundred Dollars $ 149,800.00

DATE 10/07/2022

FIRM NAME Peterson Companies, Inc.

OFFICIAL ADDRESS 8326 Wyoming Trail

Chisago City, MN 55013

TELEPHONE NUMBER (651) 257-6864

FAX NUMBER (651) 257-3393

BY

TITLE Jonathan M. Peterson, President

END OF SECTION 00 41 13

SECTION 00 41 15

MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT

The undersigned, the Owner or Officer of Peterson Companies, Inc. (Prime or Sub-Contractor Name) verify under oath that as a contractor I am in compliance with the following minimum criteria per Minnesota Statute 16C.285 Subd. 3:

1. The contractor:

   i. Is in compliance with workers' compensation and unemployment insurance requirements;
   ii. Is currently registered with the Department of Revenue and the Department of Employment and Economic Development if it has employees;
   iii. Has a valid federal tax identification number or a valid Social Security number if an individual; and
   iv. Has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

2. The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:

   i. Repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period;
   ii. Has been issued an order to comply by the commissioner of labor and industry that has become final;
   iii. Has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;
   iv. Has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;
   v. Has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; or
   vi. Has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction.

   Provided that, if the contractor or related entity contests a determination of underpayment by the Department of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

3. The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

4. The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

5. The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

6. The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions; and

7. All subcontractors that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses 1 to 6.

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

CONTRACTOR OR SUBCONTRACTOR

Peterson Companies, Inc.

By: _____

Its: Jonathan M. Peterson, President

STATE OF Minnesota)
)SS.
COUNTY OF Chisago)

Sworn to and subscribed to before me this 7 day of October, 2022.

Notary Public, Chisago County, State of Minnesota

My Commission Expires: 01/31/2027

JANELLE K MILLER-COULTER
NOTARY PUBLIC
MINNESOTA
My Commission Expires 01/31/2027

END OF SECTION 00 41 15

October 28, 2022

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

Re: Independent School District #200
Hastings Middle School Additional Roof Drains
Commission No. 202186B

Dear Jen:

We have received two quotes for the site work portion of the Hastings Middle School Additional Roof Drains project. We reached out to five site utility contractors to provide the most competitive quotes, and three declined to provide a quote due to project size or their current schedule/capacity.

We have reviewed the quote from the apparent low-quoter, Peterson Companies, and have determined it to be a fair value to the District.

Our recommendation, in summary, is to award the contract to Peterson Companies, as follows:

Base Quote:	$ 149,800

Upon approval from the School Board, we will forward contracts to Peterson Companies to allow them to begin the project. Please reach out with questions, but we otherwise look forward to a successful project with Hastings Public Schools.

Sincerely,

Wold Architects and Engineers

Kyle Edsten | P.E.
Associate

Enclosure

cc: Cameron Peterson, ISD #200
Scott McQueen, Wold
Sal Bagley, Wold
Douglas Kahl, Wold

JA/ISD_200/202186B/crsp/oct22

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

Project Name: **HASTINGS MIDDLE SCHOOL ADDITIONAL ROOF DRAINS**

Commission No.: 202186B
Date: 10/7/2022
Time: 4:00p

BID TABULATION

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, Minnesota 55101
651.227.7773 Fax: 651.223.5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:				REMARKS:
PETERSON COMPANIES, INC. 8326 WYOMING TRAIL CHISAGO CITY, MN 55013 P: 651-257-6864 F: 651-257-3393	X	X	$149,800.00				
VEIT & COMPANY, INC. 14000 VEIT PLACE ROGERS, MN 55374 P: 763-428-2242 F: 763-428-8348	X	X	$154,684.00				

October 28, 2022

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

Re: Independent School District #200
Hastings Middle School Additional Roof Drains
Commission No. 202186A

Dear Jen:

We have received one quote for the plumbing portion of the Hastings Middle School Additional Roof Drains project. We reached out to three contractors currently performing work in Hastings to provide the most competitive quotes, and due to the location and small scope of work, two declined to provide a quote.

We have reviewed the quote from the apparent low-quoter, Cities1 Plumbing, and have determined it to be a fair value to the District.

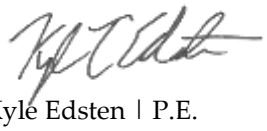
Our recommendation, in summary, is to award the contract to Cities1 Plumbing, as follows:

Base Quote:	$ 62,000

Upon approval from the School Board, we will forward contracts to Cities1 Plumbing to allow them to begin the project. Please reach out with questions, but we otherwise look forward to a successful project with Hastings Public Schools.

Sincerely,

Wold Architects and Engineers



Kyle Edsten | P.E.
Associate

Enclosure

cc: Cameron Peterson, ISD #200
Scott McQueen, Wold
Sal Bagley, Wold
Douglas Kahl, Wold

JA/ISD_200/202186A/crsp/oct22

Project Name: **HASTINGS MIDDLE SCHOOL ADDITIONAL ROOF DRAINS**

Commission No.: 202186A
Date: 10/7/2022
Time: 4:00p

BID TABULATION

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, Minnesota 55101
651.227.7773 Fax: 651.223.5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:				REMARKS:
CITIES 1 PLUMBING 787 HUBBARD AVE SAINT PAUL, MN 55104 P: 651-597-4547 F:	X	X	$62,000.00				

November 7, 2022

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

Re: Independent School District #200
Kennedy Gym Drinking Fountains
Commission No. 202184B

Dear Jen:

We are in receipt of seven (7) quotes for the Kennedy Gym Drinking Fountains project. The scope of the project includes removal of existing concrete block in the Kennedy Gymnasium, in order to create a recessed alcove for a new pair of drinking fountains, structural modifications to the existing concrete block wall, and building out of new drywall-on-stud walls with tile finishes to match the existing gymnasium.

There is a small range between the lowest and highest quotes, but we believe we are in receipt of competitive numbers. After having reviewed the quotes, it is our recommendation to award the contract to Maertens-Brenny Construction Company, for the base quote amount of **$42,600.00**. The project's quote tabulation is attached for your review.

Upon approval, we will forward contracts to Maertens-Brenny to allow them to begin the project, with the intent of completing work by December 30, 2022. We appreciate the opportunity to continue our relationship with the District and look forward to a successful project. Please let us know if there are any questions.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosure

cc: Cam Peterson, ISD #200
Sal Bagley, Wold
Scott McQueen, Wold

SS/ISD_200/202184B/crsp/nov22

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

PROJECT NAME: **KENNEDY GYM DRINKING FOUNTAINS**

COMMISSION NO.: 202184B
DATE: 10/31/2022

QUOTE TABULATION

WOLD ARCHITECTS AND ENGINEERS
332 MINNESOTA STREET, W2000
SAINT PAUL, MINNESOTA 55101
P: 651 227 7773 F: 651 223 5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:				REMARKS:
CM CONSTRUCTION, INC 12215 NICOLLET AVENUE S BURNSVILLE, MN 55337 P: 952 895 8223 F: 952 895 8183	1 of 1		$51,800.00				
CONSTRUCTION RESULTS CORP 5465 HIGHWAY 169 N PLYMOUTH, MN 55442 P: 763 559 1100 F: 763 553 0494	1 of 1		$87,420.00				
DERAU CONSTRUCTION 1407 E CLIFF ROAD BURNSVILLE, MN 55337 P: 952 697 5131 F:	1 of 1		$62,400.00				
MAERTENS-BRENNY 8251 MAIN STREET NE, STE 106 FRIDLEY, MN 55432 P: 763 786 4779 F: 763 786 6973	1 of 1		$42,600.00				
MEISINGER CONSTRUCTION 121 BRIDGEPOINT WAY SOUTH SAINT PAUL, MN 55075 P: 651 452 4778 F: 651 452 4868	1 of 1		$69,000.00				
MORCON CONSTRUCTION 5151 INDUSTRIAL BOULEVARD NE FRIDLEY, MN 55421 P: 763 546 6066 F: 763 546 3129	1 of 1		$87,500.00				
PK SALT CONSTRUCTION 1193 90TH STREET E INVER GROVE HEIGHTS, MN 55077 P: 651 269 3987 F:	1 of 1		$48,800.00				

November 17, 2022

Board of Education
Hastings Public Schools
1000 West 11th Street
Hastings, Minnesota 55033

Re: Independent School District #200
District-Wide Security Improvements
Commission No. 222037B

Dear Board of Education:

On Tuesday, November 1, 2022, bids were received from five contractors for the District-Wide Security Improvements project. The scope of the project includes the installation of card readers, video AiPhones, alert buttons, and other low voltage work, at multiple buildings throughout the District.

It was a competitive bid day where most of the bids fell within range of our construction estimate of approximately $94,000.00. Please note that Brothers Fire and Security bid contains multiple errors and has been deemed incomplete. After reviewing with District Administration, it is the recommendation to return Brothers Fire and Security bid bond and award to the next lowest responsible bidder. After having reviewed the remaining bids, it is the further recommendation to award the contract to Pro-Tec Design, for the base bid amount of $86,300.00. The project's bid tabulation is attached for your review.

Upon Board approval, we will forward contracts to Pro-Tec Design to allow them to begin the project.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosure

cc: Robert McDowell, ISD #200
Jen Seubert, ISD #200
Cameron Peterson, ISD #200
Scott McQueen, Wold
Sal Bagley, Wold

TD/ISD_200/222037B/crsp/nov22

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

PROJECT NAME: **DISTRICT-WIDE SECURITY IMPROVEMENTS**

COMMISSION NO.: 222037B
DATE: 11/1/2022
TIME: 2:00p

BID TABULATION

WOLD ARCHITECTS AND ENGINEERS
332 MINNESOTA STREET, SUITE W2000
SAINT PAUL, MINNESOTA 55101
P: 651 227 7773 F: 651 223 5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:				REMARKS:
ABCOM OF MINNESOTA 213 OLD HIGHWAY 8 SW NEW BRIGHTON, MN 55112 P: 651 643 6595 F: 651 643 6596	2 / 2	X	$110,821.00				
BROTHERS FIRE & SECURITY 3051 3RD STREET S WAITE PARK, MN 56387 P: 763 441 2290 F:	0 / 2	X	$59,500.00				BID FORM AND MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT MISSING; ADDENDA NOT ACKNOWLEDGED.
LVC COMPANIES 4200 W 76TH ST EDINA, MN 55435 P: 952 835 4600 F: 952 835 4153	2 / 2	X	$119,008.00				
PEC SOLUTIONS 929 37TH AVE NE ROCHESTER, MN 55901 P: 507 281 9466 F:	2 / 2	X	$112,550.00				
PRO-TEC DESIGN 5929 BAKER RD, STE 400 MINNETONKA, MN 55345 P: 763 553 1477 F: 763 233 6855	2 / 2	X	$86,300.00				

November 17, 2022

Board of Education
Hastings Public Schools
1000 West 11th Street
Hastings, Minnesota 55033

Re: Independent School District #200
District-Wide Door Hardware Replacements
Commission No. 222036

Dear Board of Education:

On Thursday, November 10, 2022, bids were received from five contractors for the District-Wide Door Hardware Replacements project. The scope of the project includes the upgrade and replacement of door hardware throughout multiple buildings in the District.

It was another competitive bid day with all five bids falling within a fairly narrow range of each other. Regarding the project's three Alternates, we are recommending acceptance of two of them, as outlined below. The selection and acceptance of the Alternates does not affect the determination of the low bidder. The project's bid tabulation is attached for your review.

After having reviewed the bids, it is our recommendation to award the contract to Derau Construction, as follows:

Base Bid	$126,900.00
Alternate No. 2 Work at High School	$101,900.00
Alternate No. 3 Work at Todd Field	$ 9,000.00
TOTAL CONTRACT	$237,800.00

Upon Board approval, we will forward contracts to Derau Construction to allow them to begin the project.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosure

cc: Robert McDowell, ISD #200
Jen Seubert, ISD #200
Cameron Peterson, ISD #200
Scott McQueen, Wold
Sal Bagley, Wold

TD/ISD_200/222036/crsp/nov22

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

PROJECT NAME: **DISTRICT-WIDE DOOR HARDWARE REPLACEMENTS**

COMMISSION NO.: 222036
DATE: 11/10/2022
TIME: 2:00p

BID TABULATION

WOLD ARCHITECTS AND ENGINEERS
332 MINNESOTA STREET, SUITE W2000
SAINT PAUL, MINNESOTA 55101
P: 651 227 7773 F: 651 223 5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:	ALT #1: MIDDLE SCHOOL	ALT #2: HIGH SCHOOL	ALT #3: TODD FIELD	REMARKS:
BRENNAN CONSTRUCTION 3255 GARFIELD AVE, SUITE 200 MINNEAPOLIS, MN 55408 P: 507 625 5417 F: 507 625 4805	0 / 0	X	$151,000.00	$116,000.00	$120,000.00	$12,500.00	
DERAU CONSTRUCTION 1407 EAST CLIFF RD BURNSVILLE, MN 55337 P: 952 697 5131 F:	0 / 0	X	$126,900.00	$109,172.00	$101,900.00	$9,000.00	
MARKET & JOHNSON 1950 CURVE CREST DR STILLWATER, MN 55082 P: 651 340 6146 F: 651 846 5607	0 / 0	X	$130,574.00	$125,626.00	$116,309.00	$10,188.00	
MEISINGER CONSTRUCTION 121 BRIDGEPOINT WAY SOUTH SAINT PAUL, MN 55075 P: 651 452 4778 F: 651 452 4868	0 / 0	X	$195,000.00	$118,800.00	$117,700.00	$13,000.00	
REILING CONSTRUCTION 867 PIERCE BUTLER RTE SAINT PAUL, MN 55104 P: 651 690 2366 F: 651 690 1316	0 / 0	X	$156,225.00	$112,799.00	$112,420.00	$10,430.00	

Appendix-11 School Sanctioned Trips Approval Form — Hastings ISD 200

Department/Staff Coordinating	Vocal Music/Show Choir - Luke Warren
Fund 10 & Account Name Fund 11 & Account Name	Fund 10 - Show Choir
Purpose	Show Choir Nationals @ Grand Ole Opry
Destination	Nashville, TN
Type(s) of Transportation	Motor Coach

Dates	Depart	Date 3/22	Time 12:45 pm	Return	Date 3/26	Time 8:00 p.m.

Cost per student	$500.00	Attach copy of payment schedule for inclusion in Online Payment System

? Student drops out after paying	Department decision due to cost already incurred
? Payment was fundraised $'s	Required to stay in activity account because was earned as tax-exempt

# Students participating	80
# Chaperones needed	13

All chaperone fees are the **responsibility** of the chaperone

P-Card-Other Expenses		Purpose

All receipts must be obtained and returned at the end of the trip

Principal Approved	Signature	Date 11/9/22
Superintendent Reviewed	Signature	Date 11/9/22
Board Reviewed	Signature	Date

Nashville – Show Choir Nationals

March 22th-26th

March 22nd

10:30 a.m. – Riverside, Upstage, BUB, and Crew ARRIVE at HHS to load buses

10:45 a.m. – Depart for Nashville

Lunch Stop in Eau Claire, WI

5:30 p.m. – Arrive in Bloomington, IL – Fairfield Inn, 1014 Wylie Drive

Dinner nearby

11:00 a.m. – lights out
p.m.

March 23rd

8:00 a.m. – Depart for Opryland

2:30 p.m. – Arrive at Grand Ol Opry and unload Equipment

Staying at Gaylord Opryland Hotel, 2800 Opryland Dr., Nashville, TN

Dinner At Hotel – Pizza, veggies, fruit

6:30 p.m. – Got to Opry and Watch Groups

10:00 p.m. – Lights out for EARLY MORNING

March 24th

5:00 a.m. wake up call BREAKFAST – served by chaperones

8:00 a.m. – depart for Grand Ol Opry – dressed in FIRST COSTUME – unload band equipment and second costume upon arrival

TBD – Performance in the Morning

After performance, go back to hotel and change.

Lunch at Competition ($10)

Watch afternoon competition

2:20 p.m. – Awards and Finalists Announcements

Dinner at Mall after competition

Free time at Opryland Resort

BED CHECK – TBA (If we make finals, it will be an earlier check)

March 25th

Breakfast – Chaperones serve

9:00 a.m. – 12:00 p.m. – Finals

12:45 p.m. – Awards

Lunch at hotel

Afternoon – downtown Nashville

Dinner – Wild Horse Saloon!

March 26th

6:30 a.m. – Depart Hotel for Hastings

Lunch – fast food

Dinner – fast food

9:30 p.m. – Arrive at HHS

HASTINGS SHOW CHOIR FEES 2022-2023

Choir	Full Cost	Oct 19	Nov 11	Dec 15	Jan 9	Feb 3
Riverside	$900 + Activity Fee	District Activity Fee $150.00	$300.00	$150.00	$250.00	$200.00
Riverside Back Up Band (BUB)	$650.00 + Activity Fee		District Activity Fee $150.00	$250	$250	$150
Riverside Crew	$600.00 + Activity Fee		District Activity Fee $150.00	$200.00	$200.00	$200.00
Dynamic Edition	$450.00 + Activity Fee	District Activity Fee $150.00	$300	$150		

*All show choir fees are paid online at PaySchools (link found on District or High School home page) or by check to "Hastings High School"

*Use the "open amount" option on Pay Schools to credit any fundraising profits

*You can check your account balance by going to ALO at www.acountlinkonline.com or through link on the show choir website

If you are new to the music program, you will receive a registration code from your student's director. You will then need to set up your account on the website. Usernames and passwords remain the same each year but be sure to verify your email/phone numbers as the email(s) you have entered is our main form of director/parent communication.

$150 Student Activity Fee is due before Oct 29th practice. Initial payment is non-refundable.

School district policy requires payment of the Activity Fee before a student is allowed to participate in the activity.

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Financial Statements and
Supplementary Information

Year Ended
June 30, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 200

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Board and Administration
Year Ended June 30, 2022

SCHOOL BOARD

	Board Position
Brian Davis	Chair
Stephanie Malm	Vice Chair
Becky Beissel	Clerk
Lisa Hedin	Treasurer
Jessica Dressely	Director
Mike Reis	Director
Carrie Tate	Director

ADMINISTRATION

Robert McDowell	Superintendent
Jennifer Seubert	Director of Finance and Operations
Cathy Moen	Director of Human Resources
Megan Miller	Director of Special Services
Kari Gorr	Director of Community Education
Rachel Larson	Director of Teaching and Learning
Missy Williams	Director of Technology/Student Systems
Brittney Hirschauer	Director of Food and Nutrition
Cameron Peterson	Director of Buildings and Maintenance
Trent Hanson	Athletic Director

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FINANCIAL SECTION

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

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, 2022, 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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 to the financial statements, in fiscal 2022, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

(continued)

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

(continued)

Prior Year Comparative Information

We have previously audited the District's 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated October 20, 2021. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
October 19, 2022

This section of Independent School District No. 200's (the District) annual financial statements presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2022. Please read it in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2022 by $21,374,072 (net position). The District's total net position increased by $4,426,193 during the fiscal year ended June 30, 2022.

- Government-wide revenues totaled $68,959,539 and were $4,426,193 more than expenses of $64,533,346.

- The General Fund's total fund balance (under the governmental fund presentation) decreased by $278,963 from the prior year, compared to a decrease of $1,960,156 planned in the budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplementary information consisting of combining and individual fund financial statements and schedules.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

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

FUND FINANCIAL STATEMENTS

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

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

The District maintains the following kinds of funds:

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

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

Table 1
Summary Statement of Net Position
as of June 30, 2022 and 2021

	2022	2021
Assets		
Current and other assets	$ 82,565,870	$ 85,780,947
Capital assets, net of depreciation/amortization	89,147,217	87,730,184
Total assets	$ 171,713,087	$ 173,511,131
Deferred outflows of resources		
Pension plan deferments	$ 12,351,774	$ 14,732,485
OPEB plan deferments	405,010	438,891
Total deferred outflows of resources	$ 12,756,784	$ 15,171,376
Liabilities		
Current and other liabilities	$ 7,521,915	$ 7,871,930
Long-term liabilities, including due within one year	101,991,668	119,473,596
Total liabilities	$ 109,513,583	$ 127,345,526
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 16,758,752	$ 16,840,339
Lease revenue for subsequent year	243,047	–
Pension plan deferments	35,881,073	26,941,281
OPEB plan deferments	699,344	607,482
Total deferred inflows of resources	$ 53,582,216	$ 44,389,102
Net position		
Net investment in capital assets	$ 22,771,722	$ 23,581,307
Restricted	26,040,498	23,780,384
Unrestricted	(27,438,148)	(30,413,812)
Total net position	$ 21,374,072	$ 16,947,879

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

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

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

Table 2
Summary Statement of Activities
for the Years Ended June 30, 2022 and 2021

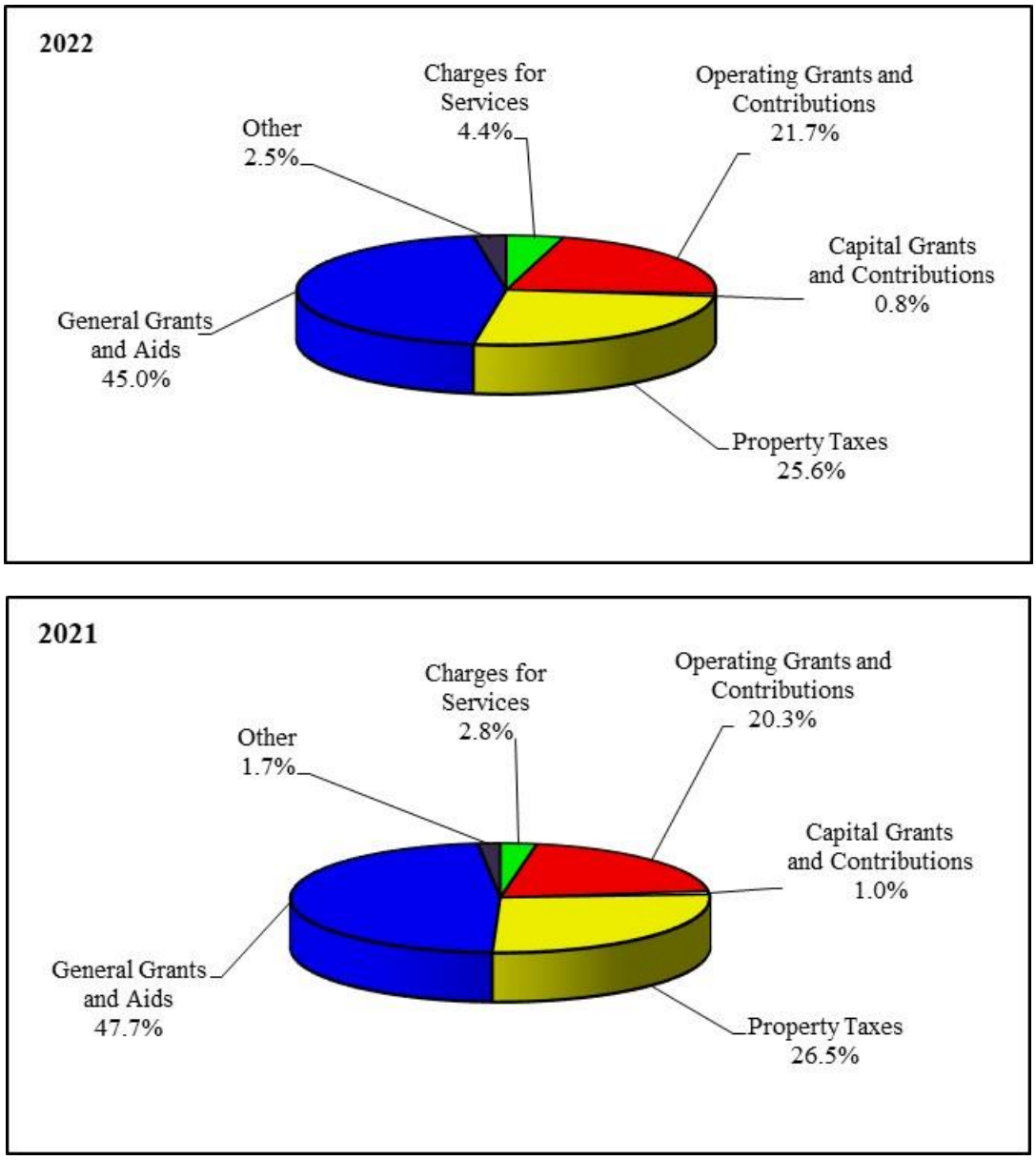
	2022	2021
Revenues		
Program revenues		
Charges for services	$ 3,011,876	$ 1,865,686
Operating grants and contributions	14,985,108	13,471,334
Capital grants and contributions	582,774	638,216
General revenues		
Property taxes	17,624,201	17,600,603
General grants and aids	31,025,644	31,714,973
Other	1,729,936	1,159,166
Total revenues	68,959,539	66,449,978
Expenses		
Administration	2,060,746	2,355,133
District support services	2,080,293	2,669,814
Elementary and secondary regular instruction	24,990,235	27,251,616
Vocational education instruction	612,484	469,436
Special education instruction	10,164,976	10,174,796
Instructional support services	2,645,050	2,716,163
Pupil support services	6,927,624	5,848,284
Sites and buildings	7,612,125	6,992,385
Fiscal and other fixed cost programs	383,778	364,942
Food service	2,593,488	1,811,603
Community service	2,243,923	2,314,068
Interest and fiscal charges	2,218,624	2,125,150
Total expenses	64,533,346	65,093,390
Change in net position	4,426,193	1,356,588
Net position – beginning	16,947,879	15,591,291
Net position – ending	$ 21,374,072	$ 16,947,879

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

The COVID-19 pandemic continues to impact financial activity in the current year. Revenues shifted in operating grants and contributions with more federal revenues recognized through pandemic-related grants. Charges for services and other general revenues were up with less activity restrictions in the current year. Expenses were down compared to the prior year due, in part, to changes in state-wide pension plans.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2022 and 2021

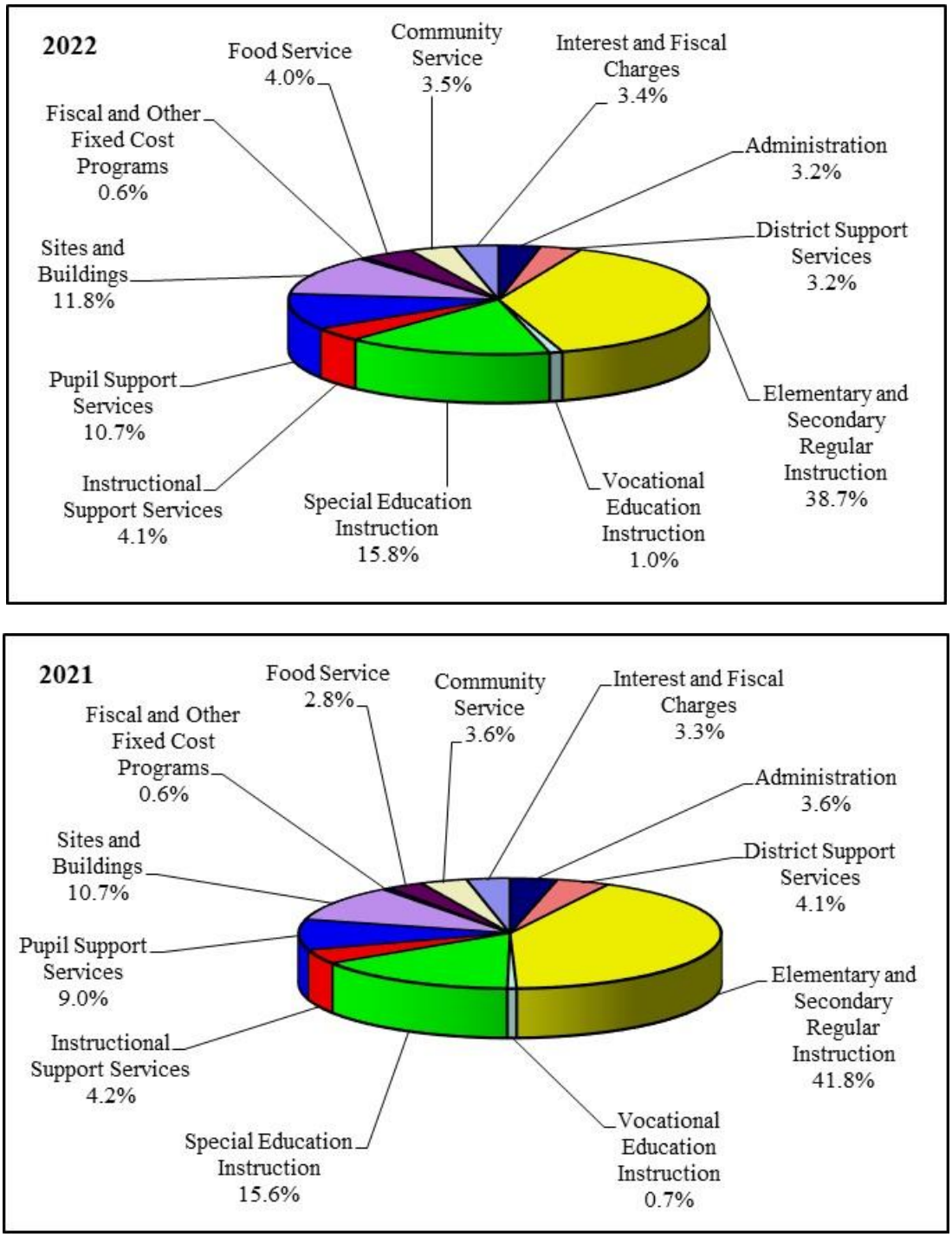


The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

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

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2022 and 2021



The District's expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Table 3
Governmental Fund Balances
as of June 30, 2022 and 2021

	2022	2021	Change
Major funds			
General	$ 27,325,184	$ 27,604,147	$ (278,963)
Capital Projects – Building Construction	9,976,685	13,953,768	(3,977,083)
Debt Service	13,527,201	12,348,235	1,178,966
Nonmajor funds			
Food Service Special Revenue	1,114,823	490,750	624,073
Community Service Special Revenue	440,759	441,430	(671)
Total governmental funds	$ 52,384,652	$ 54,838,330	$ (2,453,678)

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance, which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2022, the District's governmental funds reported combined fund balances of $52,384,652, a decrease of $2,453,678 in comparison with the prior year. Approximately 26.3 percent of this amount ($13,758,301) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form ($468,005), 2) restricted for particular purposes ($36,072,050), 3) committed for particular purposes ($1,081,414), or 4) assigned for particular purpose ($1,004,882).

Changes in the table above are discussed on the following pages.

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the amendments to the General Fund budget:

Table 4
General Fund
Budget

	Original Budget	Final Budget	Change	Percent Change
Revenues	$ 56,754,195	$ 58,717,885	$ 1,963,690	3.5%
Expenditures	$ 58,150,090	$ 60,678,041	$ 2,527,951	4.3%

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended the budget for known significant changes in circumstances, such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

Table 5
General Fund
Operating Results

		Over (Under) Final Budget		Over (Under) Prior Year	
	2022 Actual	Amount	Percent	Amount	Percent
Revenue	$ 57,945,176	$ (772,709)	(1.3%)	$ 400,968	0.7%
Expenditures	58,254,324	(2,423,717)	(4.0%)	3,516,250	6.4%
Excess (deficiency) of revenue over expenditures	(309,148)	1,651,008		(3,115,282)	
Net other financing sources (uses)	30,185	30,185		155,185	
Net change in fund balances	$ (278,963)	$ 1,681,193		$ (2,960,097)	

The fund balance of the General Fund decreased $278,963, compared to a decrease of $1,960,156 approved in the final budget.

General Fund revenues for 2022 increased $400,968, or 0.7 percent, compared to the prior year, and were $772,709, or 1.3 percent, under budget. The increase over the prior year was primarily due to a greater number of local sources with COVID-19 pandemic restrictions easing and the District collecting more fees and charges with the return to the in-person learning model. The largest variance to budget occurred in state sources, which were less than anticipated, due to the District serving fewer students than projected.

Total General Fund expenditures for 2022 increased compared to the prior year, and were under budget as presented in Table 5. The change over the prior year expenditures was anticipated in the budget with the easing of pandemic-related restrictions and the impact of inflationary increases on current year spending. Expenditures were under budget, due to difficulty in filling open positions and the timing of capital spending. Efforts by all departments and budget managers to spend within their approved appropriations contributed to the favorable expenditure variance to budget.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with $9,976,685 of fund balance restricted for building construction. District taxpayers approved the issuance of the 2018A General Obligation School Building Bonds, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled $4,462,596 for the current year.

Debt Service Fund

Debt Service Fund revenues exceeded expenditures by $1,178,966 in the current year, compared to a $1,209,156 fund balance increase anticipated in the budget. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The remaining fund balance of $13,527,201 at June 30, 2022, is available for meeting future debt service obligations.

Other Governmental Funds

The Food Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by $624,073, compared to a planned fund balance increase of $5,899. As students returned to a more traditional learning model, activity increased significantly contributing to the favorable variance in revenues, which more than offset the small number of expenditures exceeding current year appropriations.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues, decreasing equity by $671, compared to a planned fund balance reduction of $205,423. Revenues and expenditures were more than prior year amounts, due to increased program participation with pandemic restrictions easing in the current year.

Internal Service Funds

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

Operating revenues for the internal service funds for fiscal 2022 totaled $9,075,293. This is a decrease from the fiscal year 2021 operating revenue level of $9,505,225. Nonoperating revenues totaled $13,743, which is an increase from the fiscal year 2021 nonoperating revenue of $8,546. Operating expenses in fiscal year 2022 totaled $9,711,384, which represents an increase from fiscal year 2021 operating expenditures of $8,780,128, due to more health and dental benefit claims.

The net position for all internal service funds as of June 30, 2022 was $5,708,870, which represents a decrease of $622,348 from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation/amortization expense for fiscal years ended June 30, 2022 and 2021:

Table 6
Capital Assets

	2022	2021	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	24,810,015	26,120,194	(1,310,179)
Improvements	20,500,257	18,916,441	1,583,816
Buildings	102,651,475	98,887,084	3,764,391
Buildings – leased	47,140	–	47,140
Furniture and equipment	12,040,110	10,583,814	1,456,296
Furniture and equipment – leased	74,174	–	74,174
Less accumulated depreciation/amortization	(75,116,331)	(70,917,726)	(4,198,605)
Total	$ 89,147,217	$ 87,730,184	$ 1,417,033
Depreciation/amortization expense	$ 4,224,342	$ 3,912,046	$ 312,296

By the end of 2022, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2022, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page.

The District defines capital assets as those with an initial, individual cost of $5,000 or more, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities with changes from the prior year:

Table 7
Outstanding Long-Term Liabilities

	2022	2021	Change
General obligation bonds payable	$ 98,705,000	$ 102,045,000	$ (3,340,000)
Unamortized premium/discount	(22,404,935)	(24,155,613)	1,750,678
Finance purchases payable	–	213,258	(213,258)
Lease liability	52,115	–	52,115
Net/total pension liability	21,916,554	35,937,076	(14,020,522)
Net OPEB liability	2,758,638	4,111,509	(1,352,871)
Severance benefits payable	854,911	1,177,407	(322,496)
Compensated absences payable	109,385	144,959	(35,574)
Total	$ 101,991,668	$ 119,473,596	$ (17,481,928)

The changes in general obligation bonds payable and unamortized premium/discount in the table above are primarily due to principal payments and amortization during fiscal year 2022 as planned in the approved repayment schedules.

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

The state limits the amount of general obligation debt the District can issue to 15 percent of the market value of all taxable property within the District's corporate limits (see Table 8):

Table 8
Limitations on Debt

District's market value	$ 3,768,897,825
Limit rate	15.0%
Legal debt limit	$ 565,334,674

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

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added $135, or 2.00 percent, per pupil to the basic general education funding formula for fiscal year 2023.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	Governmental Activities	
	2022	2021
Assets		
Cash and temporary investments	$ 54,729,424	$ 60,290,640
Receivables		
Current taxes	9,626,989	9,560,426
Delinquent taxes	196,288	257,473
Accounts and interest	596,235	219,585
Due from other governmental units	4,238,483	3,954,874
Due from post-employment benefits trust	3,882	3,705
Lease revenue	243,047	–
Inventory	22,929	31,919
Prepaid items	445,076	307,040
Restricted assets – temporarily restricted		
Cash and investments for debt service	12,463,517	11,155,285
Capital assets		
Not depreciated/amortized	28,950,392	30,260,571
Depreciated, net of accumulated depreciation/amortization	60,196,825	57,469,613
Total capital assets, net of accumulated depreciation/amortization	89,147,217	87,730,184
Total assets	171,713,087	173,511,131
Deferred outflows of resources		
Pension plan deferments	12,351,774	14,732,485
OPEB plan deferments	405,010	438,891
Total deferred outflows of resources	12,756,784	15,171,376
Total assets and deferred outflows of resources	$ 184,469,871	$ 188,682,507
Liabilities		
Salaries payable	$ 1,993,101	$ 1,935,186
Accounts and contracts payable	2,710,317	2,950,907
Accrued interest payable	156,215	225,561
Due to other governmental units	159,518	63,263
Unearned revenue	1,820,932	1,971,484
Severance benefits payable	127,187	39,855
Claims incurred, but not reported	554,645	685,674
Long-term liabilities		
Due within one year	3,826,842	3,788,028
Due in more than one year	98,164,826	115,685,568
Total long-term liabilities	101,991,668	119,473,596
Total liabilities	109,513,583	127,345,526
Deferred inflows of resources		
Property taxes levied for subsequent year	16,758,752	16,840,339
Lease revenue for subsequent years	243,047	–
Pension plan deferments	35,881,073	26,941,281
OPEB plan deferments	699,344	607,482
Total deferred inflows of resources	53,582,216	44,389,102
Net position		
Net investment in capital assets	22,771,722	23,581,307
Restricted for		
Capital asset acquisition	10,195,526	9,731,684
Debt service	13,398,817	12,156,920
Food service	1,114,823	490,750
Community service	443,664	444,957
Other purposes (state and other funding restrictions)	887,668	956,073
Unrestricted	(27,438,148)	(30,413,812)
Total net position	21,374,072	16,947,879
Total liabilities, deferred inflows of resources, and net position	$ 184,469,871	$ 188,682,507

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

Functions/Programs	2022 Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2022 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2021 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 2,060,746	$ –	$ –	$ –	$ (2,060,746)	$ (2,355,133)
District support services	2,080,293	–	4,601	–	(2,075,692)	(2,662,384)
Elementary and secondary regular instruction	24,990,235	616,608	2,967,177	–	(21,406,450)	(23,974,165)
Vocational education instruction	612,484	10,676	2,547	–	(599,261)	(464,545)
Special education instruction	10,164,976	422,769	7,445,968	–	(2,296,239)	(2,611,657)
Instructional support services	2,645,050	–	630,364	–	(2,014,686)	(2,109,850)
Pupil support services	6,927,624	36,498	171,762	540	(6,718,824)	(5,668,447)
Sites and buildings	7,612,125	136,432	370,874	582,234	(6,522,585)	(5,816,090)
Fiscal and other fixed cost programs	383,778	–	–	–	(383,778)	(364,942)
Food service	2,593,488	292,130	2,990,692	–	689,334	(171,167)
Community service	2,243,923	1,496,763	401,123	–	(346,037)	(794,624)
Interest and fiscal charges	2,218,624	–	–	–	(2,218,624)	(2,125,150)
Total governmental activities	$ 64,533,346	$ 3,011,876	$ 14,985,108	$ 582,774	(45,953,588)	(49,118,154)
General revenues						
Taxes						
Property taxes, for general purposes					12,915,506	12,833,809
Property taxes, for community service					455,565	462,408
Property taxes, for debt service					4,253,130	4,304,386
General grants and aids					31,025,644	31,714,973
Other general revenues					1,110,454	648,071
Investment earnings					619,482	511,095
Total general revenues					50,379,781	50,474,742
Change in net position					4,426,193	1,356,588
Net position – beginning					16,947,879	15,591,291
Net position – ending					$ 21,374,072	$ 16,947,879

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 33,028,011	$ 9,582,521	$ 3,014,995	$ 1,939,600
Cash and investments held by trustee	–	–	12,463,517	–
Receivables				
Current taxes	6,722,031	–	2,652,854	252,104
Delinquent taxes	140,685	–	50,281	5,322
Accounts and interest	97,528	465,813	–	27,121
Due from other governmental units	4,037,010	–	28,637	172,836
Due from other funds	3,882	–	–	–
Lease revenue	243,047	–	–	–
Inventory	–	–	–	22,929
Prepaid items	397,393	–	–	47,683
Total assets	$ 44,669,587	$ 10,048,334	$ 18,210,284	$ 2,467,595
Liabilities				
Salaries payable	$ 1,820,584	$ –	$ –	$ 172,517
Accounts and contracts payable	2,603,772	71,649	500	34,396
Due to other governmental units	159,518	–	–	–
Due to other funds	5,528	–	–	–
Unearned revenue	670,864	–	–	237,985
Severance benefits payable	127,187	–	–	–
Total liabilities	5,387,453	71,649	500	444,898
Deferred inflows of resources				
Property taxes levied for subsequent year	11,639,790	–	4,654,752	464,210
Lease revenue for subsequent years	243,047	–	–	–
Unavailable revenue – delinquent taxes	74,113	–	27,831	2,905
Total deferred inflows of resources	11,956,950	–	4,682,583	467,115
Fund balances				
Nonspendable	397,393	–	–	70,612
Restricted	11,083,194	9,976,685	13,527,201	1,484,970
Committed	1,081,414	–	–	–
Assigned	1,004,882	–	–	–
Unassigned	13,758,301	–	–	–
Total fund balances	27,325,184	9,976,685	13,527,201	1,555,582
Total liabilities, deferred inflows of resources, and fund balances	$ 44,669,587	$ 10,048,334	$ 18,210,284	$ 2,467,595

See notes to basic financial statements

Total Governmental Funds	
2022	2021
$ 47,565,127	$ 52,343,414
12,463,517	11,155,285
9,626,989	9,560,426
196,288	257,473
590,462	214,137
4,238,483	3,954,874
3,882	3,705
243,047	–
22,929	31,919
445,076	307,040
$ 75,395,800	$ 77,828,273
$ 1,993,101	$ 1,935,186
2,710,317	2,950,907
159,518	63,263
5,528	806
908,849	1,034,896
127,187	39,855
5,904,500	6,024,913
16,758,752	16,840,339
243,047	–
104,849	124,691
17,106,648	16,965,030
468,005	338,959
36,072,050	37,875,154
1,081,414	1,265,718
1,004,882	646,102
13,758,301	14,712,397
52,384,652	54,838,330
$ 75,395,800	$ 77,828,273

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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, 2022
(With Partial Comparative Information as of June 30, 2021)

	2022	2021
Total fund balances – governmental funds	$ 52,384,652	$ 54,838,330
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	164,263,548	158,647,910
Accumulated depreciation/amortization	(75,116,331)	(70,917,726)
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	(98,705,000)	(102,045,000)
Unamortized premium/discount	22,404,935	24,155,613
Finance purchases payable	–	(213,258)
Lease liability	(52,115)	–
Net/total pension liability	(21,916,554)	(35,937,076)
Net OPEB liability	(2,758,638)	(4,111,509)
Severance benefits payable	(854,911)	(1,177,407)
Compensated absences payable	(109,385)	(144,959)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(156,215)	(225,561)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	5,708,870	6,331,218
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	12,351,774	14,732,485
Deferred outflows of resources – OPEB plan deferments	405,010	438,891
Deferred inflows of resources – pension plan deferments	(35,881,073)	(26,941,281)
Deferred inflows of resources – OPEB plan deferments	(699,344)	(607,482)
Deferred inflows of resources – unavailable revenue – delinquent taxes	104,849	124,691
Total net position – governmental activities	$ 21,374,072	$ 16,947,879

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 12,928,311	$ –	$ 4,259,545	$ 456,187
Investment earnings	77,534	19,702	504,864	3,639
Other	1,837,441	465,811	–	1,788,893
State sources	40,141,870	–	286,470	463,320
Federal sources	2,960,020	–	–	2,928,495
Total revenue	57,945,176	485,513	5,050,879	5,640,534
Expenditures				
Current				
Administration	2,167,756	–	–	–
District support services	2,139,548	–	–	–
Elementary and secondary regular instruction	26,319,133	–	–	–
Vocational education instruction	626,594	–	–	–
Special education instruction	10,609,524	–	–	–
Instructional support services	2,733,248	–	–	–
Pupil support services	7,007,323	–	–	–
Sites and buildings	5,983,184	–	–	–
Fiscal and other fixed cost programs	383,778	–	–	–
Food service	–	–	–	2,616,819
Community service	–	–	–	2,351,531
Capital outlay	–	4,462,596	–	45,182
Debt service				
Principal	279,005	–	3,340,000	3,452
Interest and fiscal charges	5,231	–	531,913	148
Total expenditures	58,254,324	4,462,596	3,871,913	5,017,132
Excess (deficiency) of revenue over expenditures	(309,148)	(3,977,083)	1,178,966	623,402
Other financing sources (uses)				
Sale of capital assets	9,475	–	–	–
Insurance recovery	20,710	–	–	–
Transfer in	–	–	–	–
Transfer out	–	–	–	–
Total other financing sources (uses)	30,185	–	–	–
Net change in fund balances	(278,963)	(3,977,083)	1,178,966	623,402
Fund balances				
Beginning of year	27,604,147	13,953,768	12,348,235	932,180
End of year	$ 27,325,184	$ 9,976,685	$ 13,527,201	$ 1,555,582

See notes to basic financial statements

Total Governmental Funds	
2022	2021
$ 17,644,043	$ 17,645,778
605,739	502,549
4,092,145	2,513,757
40,891,660	41,107,239
5,888,515	4,645,281
69,122,102	66,414,604
2,167,756	2,300,053
2,139,548	2,728,397
26,319,133	25,385,869
626,594	452,624
10,609,524	9,985,005
2,733,248	2,683,822
7,007,323	5,837,685
5,983,184	4,777,574
383,778	364,942
2,616,819	1,760,078
2,351,531	2,326,665
4,507,778	6,878,483
3,622,457	3,400,879
537,292	694,187
71,605,965	69,576,263
(2,483,863)	(3,161,659)
9,475	–
20,710	–
–	125,000
–	(125,000)
30,185	–
(2,453,678)	(3,161,659)
54,838,330	57,999,989
$ 52,384,652	$ 54,838,330

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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, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	2022	2021
Total net change in fund balances – governmental funds	$ (2,453,678)	$ (3,161,659)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	5,520,061	6,897,901
Depreciation/amortization expense	(4,224,342)	(3,912,046)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,340,000	3,195,000
Finance purchase payable	213,258	205,879
Lease liability	69,199	–
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.	(1,750,678)	(1,496,766)
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	14,020,522	(4,611,513)
Net OPEB liability	1,352,871	603,200
Severance benefits payable	322,496	12,480
Compensated absences payable	35,574	20,349
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.	69,346	65,803
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.	(622,348)	733,643
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	(2,380,711)	(9,538,661)
Deferred outflows of resources – OPEB plan deferments	(33,881)	120,221
Deferred inflows of resources – pension plan deferments	(8,939,792)	12,661,418
Deferred inflows of resources – OPEB plan deferments	(91,862)	(393,486)
Deferred inflows of resources – unavailable revenue – delinquent taxes	(19,842)	(45,175)
Change in net position – governmental activities	$ 4,426,193	$ 1,356,588

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2022

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 12,637,754	$ 12,695,734	$ 12,928,311	$ 232,577
Investment earnings	279,000	279,000	77,534	(201,466)
Other	2,040,774	2,001,593	1,837,441	(164,152)
State sources	40,345,212	40,696,544	40,141,870	(554,674)
Federal sources	1,451,455	3,045,014	2,960,020	(84,994)
Total revenue	56,754,195	58,717,885	57,945,176	(772,709)
Expenditures				
Current				
Administration	2,151,819	2,160,632	2,167,756	7,124
District support services	2,184,791	2,362,798	2,139,548	(223,250)
Elementary and secondary regular instruction	26,771,789	27,707,306	26,319,133	(1,388,173)
Vocational education instruction	562,100	563,886	626,594	62,708
Special education instruction	10,627,682	10,722,425	10,609,524	(112,901)
Instructional support services	2,410,919	2,936,637	2,733,248	(203,389)
Pupil support services	5,950,947	6,468,632	7,007,323	538,691
Sites and buildings	6,549,407	7,156,748	5,983,184	(1,173,564)
Fiscal and other fixed cost programs	379,304	379,304	383,778	4,474
Debt service				
Principal	553,871	212,212	279,005	66,793
Interest and fiscal charges	7,461	7,461	5,231	(2,230)
Total expenditures	58,150,090	60,678,041	58,254,324	(2,423,717)
Excess (deficiency) of revenue over expenditures	(1,395,895)	(1,960,156)	(309,148)	1,651,008
Other financing sources				
Sale of capital assets	–	–	9,475	9,475
Insurance recovery	–	–	20,710	20,710
Total other financing sources	–	–	30,185	30,185
Net change in fund balances	$ (1,395,895)	$ (1,960,156)	(278,963)	$ 1,681,193
Fund balances				
Beginning of year			27,604,147	
End of year			$ 27,325,184	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
Internal Service Funds
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	2022	2021
Assets		
Current assets		
Cash and temporary investments	$ 7,164,297	$ 7,947,226
Receivables		
Accounts and interest	5,773	5,448
Due from other funds	5,528	806
Total current assets	7,175,598	7,953,480
Liabilities		
Current liabilities		
Unearned revenue	912,083	936,588
Claims incurred, but not reported	554,645	685,674
Total current liabilities	1,466,728	1,622,262
Net position		
Unrestricted	$ 5,708,870	$ 6,331,218

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	2022	2021
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 9,075,293	$ 9,505,225
Operating expenses		
Health benefit claims	9,094,925	8,170,183
Dental benefit claims	616,459	609,945
Total operating expenses	9,711,384	8,780,128
Operating income (loss)	(636,091)	725,097
Nonoperating revenue		
Investment earnings	13,743	8,546
Change in net position	(622,348)	733,643
Net position		
Beginning of year	6,331,218	5,597,575
End of year	$ 5,708,870	$ 6,331,218

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	2022	2021
Cash flows from operating activities		
Contributions from governmental funds	$ 9,050,463	$ 9,516,520
Payment for health claims	(9,228,717)	(7,997,209)
Payment for dental claims	(613,696)	(615,197)
Net cash flows from operating activities	(791,950)	904,114
Cash flows from noncapital financing activities		
Cash received from other funds	–	901
Cash paid to other funds	(4,722)	–
Net cash flows from noncapital financing activities	(4,722)	901
Cash flows from investing activities		
Investment income received	13,743	8,546
Net change in cash and cash equivalents	(782,929)	913,561
Cash and cash equivalents		
Beginning of year	7,947,226	7,033,665
End of year	$ 7,164,297	$ 7,947,226
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ (636,091)	$ 725,097
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(325)	11,769
Unearned revenue	(24,505)	(474)
Claims incurred, but not reported	(131,029)	167,722
Net cash flows from operating activities	$ (791,950)	$ 904,114

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2022

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Assets		
Investments held by trustee		
State Board of Investment – external investment pool	$ 5,482,908	$ –
Guaranteed investment contract	–	69,214
Total assets	5,482,908	69,214
Liabilities		
Due to other funds	3,882	–
Net position		
Held in trust for employee benefits	$ 5,479,026	$ 69,214

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2022

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Additions		
Contributions		
Employer	$ 1,133,311	$ –
Investment earnings	14,806	1,258
Total additions	1,148,117	1,258
Deductions		
Benefits	485,627	–
Other deductions	–	19,668
Total deductions	485,627	19,668
Change in net position	662,490	(18,410)
Net position		
Beginning of year	4,816,536	87,624
End of year	$ 5,479,026	$ 69,214

See notes to basic financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 200 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

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

C. Government-Wide Financial Statement Presentation

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

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

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

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

D. Fund Financial Statement Presentation

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

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

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

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term obligations, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Description of Funds

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

Major Governmental Funds

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

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

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

Nonmajor Governmental Funds

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

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

Proprietary Funds

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

Fiduciary Funds

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Actual expenditures exceeded final budgeted appropriations for fiscal 2022 by $16,791 and $50 in the Food Service Special Revenue Fund and the Debt Service Fund, respectively. Revenues in excess of budget and available fund balance covered these variances.

F. Cash and Temporary Investments

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables

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

H. Inventories

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

I. Prepaid Items

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

J. Property Taxes

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes $801,439 of the property tax levy collectible in 2022 as revenue to the District in fiscal year 2021–2022. The remaining portion of the taxes collectible in 2022 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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

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

K. Capital Assets

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Leased 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 $5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

L. Long-Term Obligations

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

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

M. Compensated Absences

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

N. Severance Benefits

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. State-Wide Pension Plans

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

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

P. Other Post-Employment Benefits (OPEB) Plan

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

Q. Deferred Outflows/Inflows of Resources

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

The District reports deferred outflows and inflows of resources related to pensions and OPEB plans reported in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, 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 and internal service fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

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

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

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

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

S. Fund Balance Classifications

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

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

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

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

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

- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

T. Restricted Assets

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

U. Use of Estimates

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

V. Risk Management and Self-Insurance

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

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

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

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

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

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2021	$ 20,533	$ 609,945	$ 615,197	$ 15,281
2022	$ 15,281	$ 616,459	$ 613,696	$ 18,044

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
2021	$ 497,419	$ 8,170,183	$ 7,997,209	$ 670,393
2022	$ 670,393	$ 9,094,925	$ 9,228,717	$ 536,601

W. Prior Period Comparative Financial Information/Reclassification

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

X. Change in Accounting Principle

During the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases.* This statement included major changes in recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Certain amounts necessary to fully restate fiscal year 2021 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new GASB statement in the current year resulted in the District reporting a new lease receivable and deferred inflows of resources. Also, adjustments to capital assets and long-term liabilities were made, but did require a restatement of net position in the current year. See Note 3, Note 4, and Note 5 for additional details on this change in the current year.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$	496,041
Investments		72,249,022
Total deposits and investments	$	72,745,063

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

Statement of Net Position		
Cash and temporary investments	$	54,729,424
Restricted assets – temporarily restricted		
Cash and investments for debt service		12,463,517
Statement of Fiduciary Net Position		
Investments held by trustee		
Post-Employment Benefits Trust Fund		5,482,908
Other Private-Purpose Trust Fund		69,214
Total deposits and investments	$	72,745,063

B. Deposits

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

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

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

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

At year-end, the carrying amount and bank balance of the District's deposits was $496,041. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or collateral held by the District's agent in the District's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
Repurchase agreement – Citigroup GIC	A	S&P	N/A	1–5 years	$ 12,463,517
Guaranteed investment contract	AA	S&P	N/A	1–5 years	69,214
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized cost	N/A	31,983,383
Minnesota School District Liquid Asset Fund – Term Series	AAA	S&P	Amortized cost	< 1 year	22,250,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized cost	N/A	5,482,908
Total investments					$ 72,249,022

N/A – Not Applicable
N/R – Not Rated

The Minnesota School District Liquid Asset Fund (MSDLAF) and the Minnesota State Board of Investment Retirement Money Fund are regulated by Minnesota Statutes and are external investment pools, which are not registered with the Securities and Exchange Commission. The District's investment in the MSDLAF is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. The District's investment in the Minnesota State Board of Investment Retirement Money Fund is based on an amortized cost method that approximates fair value. For these investment pools there are no unfunded commitments; redemption frequency is daily; and no redemption notice is required except for the MSDLAF – MAX Class investment pool, which has a redemption notice period of 14 days. MSDLAF Term Series investments have a maturity of 60 days to 1 year and early withdrawal may result in substantial early redemption penalties.

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

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

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District's investment policies do not address concentration risk. At June 30, 2022, the District's investment portfolio includes the following percentages of specific issuers:

Repurchase agreement – Citigroup GIC	17.3%

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District's investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

NOTE 3 – LEASE RECEIVABLE

The District has entered into a lease receivable agreement for cell tower rental space on district property. The lease is reported using an incremental rate of 3.25 percent with a final maturity in fiscal 2037. During the current year, the District received principal and interest payments on this lease of $16,336.

NOTE 4 – CAPITAL ASSETS

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

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized						
Land	$ 4,140,377	$ –	$ –	$ –	$ –	$ 4,140,377
Construction in progress	26,120,194	–	946,720	–	(2,256,899)	24,810,015
Total capital assets, not depreciated/amortized	30,260,571	–	946,720	–	(2,256,899)	28,950,392
Capital assets, depreciated/amortized						
Improvements	18,916,441	–	1,097,850	–	485,966	20,500,257
Buildings	98,887,084	–	1,997,344	–	1,767,047	102,651,475
Buildings – leased	–	47,140	–	–	–	47,140
Furniture and equipment	10,583,814	–	1,478,147	(25,737)	3,886	12,040,110
Furniture and equipment – leased	–	74,174	–	–	–	74,174
Total capital assets, depreciated/amortized	128,387,339	121,314	4,573,341	(25,737)	2,256,899	135,313,156
Less accumulated depreciation/amortization for						
Improvements	(9,011,340)	–	(924,683)	–	–	(9,936,023)
Buildings	(53,764,862)	–	(2,752,166)	–	–	(56,517,028)
Buildings – leased	–	–	(33,275)	–	–	(33,275)
Furniture and equipment	(8,141,524)	–	(477,597)	25,737	–	(8,593,384)
Furniture and equipment – leased	–	–	(36,621)	–	–	(36,621)
Total accumulated depreciation/amortization	(70,917,726)	–	(4,224,342)	25,737	–	(75,116,331)
Net capital assets, depreciated/amortization	57,469,613	121,314	348,999	–	2,256,899	60,196,825
Total capital assets, net	$ 87,730,184	$ 121,314	$ 1,295,719	$ –	$ –	$ 89,147,217

*The remeasurement adjustment was for new lease standard requirements in the current year.

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

Administration	$ 1,118
District support services	34,066
Elementary and secondary regular instruction	1,442,645
Special education instruction	2,957
Instructional support services	253
Pupil support services	73,861
Sites and buildings	2,664,697
Community service	4,745
Total depreciation/amortization expense	$ 4,224,342

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2009A Taxable School Building Bonds	12/30/2009	2.00%	$ 16,750,000	02/01/2025	$ 16,750,000
2011A Alternative Facility Refunding Bonds	12/15/2011	2.00–2.35%	$ 3,430,000	02/01/2024	690,000
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	1,185,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	80,080,000
Total general obligation bonds payable					$ 98,705,000

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

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

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

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

B. Finance Purchases Payable

The District had entered into agreements to finance equipment and additional building space, which called for monthly principal and interest payments through June 2022. Annual principal and interest on these agreements were paid from the General Fund. Final payments were made in the current year as scheduled.

C. Lease Liability

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

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
2019 Toyota Corolla	3.25%	05/01/2021	04/15/2023	$ 2,956
ALC building space	3.25%	09/18/2019	11/01/2022	14,052
Sharp copier	3.25%	05/10/2019	05/01/2024	3,209
Konica Minolta copier	3.25%	05/07/2021	06/01/2023	31,898
Total lease liability				$ 52,115

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

D. Other Long-Term Liabilities

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

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

Pension Plans	Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 4,210,662	$ 3,143,203	$ 4,168,128	$ (190,577)
State-wide, multiple-employer – TRA	17,513,949	9,192,998	31,709,990	111,788
Single-employer – District	191,943	15,573	2,955	59,721
Total	$ 21,916,554	$ 12,351,774	$ 35,881,073	$ (19,068)

E. 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
2023	$ 3,495,000	$ 374,915	$ 50,555	$ 803
2024	3,505,000	364,125	1,560	25
2025	20,265,000	353,100	–	–
2026	4,670,000	15,200	–	–
2027	4,670,000	12,300	–	–
2028–2032	23,405,000	18,800	–	–
2033–2037	23,425,000	–	–	–
2038–2041	15,270,000	–	–	–
	$ 98,705,000	$ 1,138,440	$ 52,115	$ 828

F. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 102,045,000	$ –	$ –	$ 3,340,000	$ 98,705,000	$ 3,495,000
Unamortized premium/discount	(24,155,613)	–	–	(1,750,678)	(22,404,935)	–
Total bonds payable	77,889,387	–	–	1,589,322	76,300,065	3,495,000
Finance purchases payable	213,258	–	–	213,258	–	–
Lease liability	–	121,314	–	69,199	52,115	50,555
Net/total pension liability	35,937,076	–	4,098,283	18,118,805	21,916,554	51,679
Net OPEB liability	4,111,509	–	179,868	1,532,739	2,758,638	–
Severance benefits payable	1,177,407	–	–	322,496	854,911	120,223
Compensated absences payable	144,959	–	556,406	591,980	109,385	109,385
	$ 119,473,596	$ 121,314	$ 4,834,557	$ 22,437,799	$ 101,991,668	$ 3,826,842

*The remeasurement adjustment was for new lease standard requirements in the current year.

NOTE 6 – FUND BALANCES

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

A. Classifications

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

	General Fund	Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	$ –	$ –	$ –	$ 22,929	$ 22,929
Prepaid items	397,393	–	–	47,683	445,076
Total nonspendable	397,393	–	–	70,612	468,005
Restricted					
Student activities	162,086	–	–	–	162,086
Scholarships	235,710	–	–	–	235,710
Staff development	402,349	–	–	–	402,349
Operating capital	4,612,247	–	–	–	4,612,247
Gifted and talented	66,663	–	–	–	66,663
Basic skills	2,135	–	–	–	2,135
Long-term facilities maintenance	5,583,279	–	–	–	5,583,279
Medical Assistance	18,725	–	–	–	18,725
Building construction	–	9,976,685	–	–	9,976,685
Qualified school construction bond payments	–	–	12,463,517	–	12,463,517
Debt service	–	–	1,063,684	–	1,063,684
Food service	–	–	–	1,058,619	1,058,619
Community education programs	–	–	–	264,755	264,755
Early childhood family education programs	–	–	–	71,627	71,627
School readiness	–	–	–	51,847	51,847
Community service	–	–	–	38,122	38,122
Total restricted	11,083,194	9,976,685	13,527,201	1,484,970	36,072,050
Committed					
Separation/retirement benefits	146,870	–	–	–	146,870
Technology	934,544	–	–	–	934,544
Total committed	1,081,414	–	–	–	1,081,414
Assigned					
Subsequent year budget	1,004,882	–	–	–	1,004,882
Unassigned	13,758,301	–	–	–	13,758,301
Total	$ 27,325,184	$ 9,976,685	$ 13,527,201	$ 1,555,582	$ 52,384,652

NOTE 6 – FUND BALANCES (CONTINUED)

B. Minimum Fund Balance Policy

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

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

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

2. Teachers Retirement Association (TRA)

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

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

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

B. Benefits Provided

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

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

1. GERF Benefits

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

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

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

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

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

Tier I Benefits

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

With these provisions:

(a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.

(b) Three percent per year early retirement reduction factor for all years under normal retirement age.

(c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Tier II Benefits

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

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2022, were $544,529. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2020		2021		2022	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.92 %	11.00 %	12.13 %	11.00 %	12.34 %
Coordinated Plan	7.50 %	7.92 %	7.50 %	8.13 %	7.50 %	8.34 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2022, were $2,076,841. The District's contributions were equal to the required contributions for each year as set by state statutes.

The following is a reconciliation of employer contributions in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	in thousands
Employer contributions reported in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	$ 448,829
Add employer contributions not related to future contribution efforts	379
Deduct the TRA's contributions not included in allocation	(538)
Total employer contributions	448,670
Total nonemployer contributions	37,840
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	$ 486,510

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations, due to the number of decimal places used in the allocations. The TRA has rounded percentage amounts to the nearest ten thousandths.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2022, the District reported a liability of $4,210,662 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of $16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled $128,571. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.0986 percent at the end of the measurement period and 0.1038 percent for the beginning of the period.

District's proportionate share of the net pension liability	$ 4,210,662
State's proportionate share of the net pension liability associated with the District	$ 128,571

For the year ended June 30, 2022, the District recognized negative pension expense of ($200,951) for its proportionate share of the GERF's pension expense. In addition, the District recognized an additional $10,374 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2022, the District reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 27,732	$ 129,644
Changes in actuarial assumptions	2,570,942	98,628
Net collective difference between projected and actual investment earnings	–	3,632,706
Changes in proportion	–	307,150
District's contributions to the GERF subsequent to the measurement date	544,529	–
Total	$ 3,143,203	$ 4,168,128

The $544,529 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, 2023. 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
2023	$ (310,285)
2024	$ (161,337)
2025	$ (103,207)
2026	$ (994,625)

2. TRA Pension Costs

At June 30, 2022, the District reported a liability of $17,513,949 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis Public Schools. The District's proportionate share was 0.4002 percent at the end of the measurement period and 0.3991 percent for the beginning of the period.

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

District's proportionate share of the net pension liability	$ 17,513,949
State's proportionate share of the net pension liability associated with the District	$ 1,477,267

For the year ended June 30, 2022, the District recognized pension expense of $128,329. It also recognized $16,541 as a decrease to pension expense for the support provided by direct aid.

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

At June 30, 2022, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 473,052	$ 496,231
Changes in actuarial assumptions	6,418,155	15,910,529
Net collective difference between projected and actual investment earnings on pension plan investments	–	14,694,002
Changes in proportion	224,950	609,228
District's contributions to the TRA subsequent to the measurement date	2,076,841	–
Total	$ 9,192,998	$ 31,709,990

A total of $2,076,841 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, 2023. 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
2023	$ (12,049,644)
2024	$ (9,053,427)
2025	$ (2,136,332)
2026	$ (2,604,228)
2027	$ 1,249,798

E. Long-Term Expected Return on Investment

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

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

Asset Class	Target Allocation GERF	Target Allocation TRA	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	35.50 %	5.10 %
International equity	16.50	17.50	5.30 %
Private markets	25.00	25.00	5.90 %
Fixed income	25.00	20.00	0.75 %
Unallocated cash	–	2.00	– %
Total	100.00 %	100.00 %	

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	
Active member payroll growth		2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 29 years of service, and 6.00 percent per year thereafter.

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

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

2. TRA

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

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2015, with economic assumptions updated in 2017.

The following changes in actuarial assumptions occurred in 2021:

1. GERF

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.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

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

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2021 was 6.50 percent. The discount rate used to measure the total pension liability at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the total pension liability at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2021 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

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

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	5.50%	6.50%	7.50%
District's proportionate share of the GERF net pension liability	$ 8,587,601	$ 4,210,662	$ 619,116
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 35,379,029	$ 17,513,949	$ 2,863,159

I. Pension Plan Fiduciary Net Position

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

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

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

These benefits are summarized as follows:

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

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

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

B. Contributions and Funding Policy

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

C. Membership

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

Retirees and beneficiaries receiving benefits	14
Active plan members	46
Total members	60

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2020 and a measurement date as of June 30, 2022, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.80%
20-year municipal bond yield	3.80%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2019 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

E. Discount Rate

The discount rate used to measure the total pension liability was 3.80 percent. The District discount rate used in the prior measurement date was 2.10 percent. Since the plan is not funded, the discount rate is equal to the 20-year municipal bond rate, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

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

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 227,748
Changes for the year	
Service cost	8,790
Interest	4,275
Assumption changes	(3,381)
Plan changes	20,794
Benefit payments	(66,283)
Total net changes	(35,805)
Ending balance	$ 191,943

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

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

Assumption changes since the prior measurement date include the following:

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

G. Total Pension Liability Sensitivity to Discount Rate Changes

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Pension discount rate	2.80%	3.80%	4.80%
Total pension liability	$ 194,754	$ 191,943	$ 189,146

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

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

For the current year ended, the District recognized a pension expense of $59,721. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 15,573	$ –
Changes in actuarial assumptions	–	2,955
Total	$ 15,573	$ 2,955

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
2023	$ 13,745
2024	$ (1,127)

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

A. Plan Description

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

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

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

B. Benefits Provided

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

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

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations and uses an actuarial determined contribution amount to establish contribution amounts paid to the trust.

D. Membership

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

Retirees and beneficiaries receiving benefits	49
Active plan members	564
Total members	613

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	$ 8,237,664
Plan fiduciary net position	(5,479,026)
District's net OPEB liability	$ 2,758,638
Plan fiduciary net position as a percentage of the total OPEB liability	66.51%

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

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, using the entry-age, level percentage of pay method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.70%
Expected long-term investment return	1.10% (net of investment expenses)
20-year municipal bond yield	3.80%
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-2019 Generational Improvement Scale.

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
NR Money Market Fund	100.00 %	1.10 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 0.30 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

H. Discount Rate

The discount rate used to measure the total OPEB liability was 2.70 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 1.80 percent.

I. Changes in the Net OPEB Liability

	Liability (a)	Net Position (b)	Liability (a-b)
Beginning balance	$ 8,928,045	$ 4,816,536	$ 4,111,509
Changes for the year			
Service cost	622,063	–	622,063
Interest	165,099	–	165,099
Assumption changes	(221,081)	–	(221,081)
Plan changes	(497,150)	–	(497,150)
Contributions – paid through trust	–	1,133,311	(1,133,311)
Contributions – paid through operating funds	–	273,685	(273,685)
Projected investment return	–	52,982	(52,982)
Differences between expected and actual experience	–	(38,176)	38,176
Benefit payments – paid through operating funds	(273,685)	(273,685)	–
Benefit payments – paid through trust	(485,627)	(485,627)	–
Total net changes	(690,381)	662,490	(1,352,871)
Ending balance	$ 8,237,664	$ 5,479,026	$ 2,758,638

Plan changes since the prior measurement date include the following:

- The principals' percentage of the 80 days of pay severance benefit paid to a health care savings plan (and therefore included under GASB Statement No. 75) decreased from 50 percent to zero percent for all participants. Therefore, these benefits are completely accounted for under GASB Statement No. 73.
- Administrators now receive the single premium for the Comp Basic Plan at the time of retirement rather that the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of 8 years or Medicare eligibility.
- The severance benefit for community education coordinators will be paid in two equal annual installments to a health care 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.

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

Assumption changes since the prior measurement date include the following:

- 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.

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

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB discount rate	1.70%	2.70%	3.70%
Net OPEB liability	$ 3,125,272	$ 2,758,638	$ 2,388,110

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

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB healthcare cost trend rate	5.25% decreasing to 4.00% over 5 years, then to 4.00% 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 4.00% over the next 48 years
Net OPEB liability	$ 1,895,969	$ 2,758,638	$ 3,771,060

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 $179,868. 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	$ 144,563	$ 103,256
Changes in actuarial assumptions	221,798	596,088
Net collective difference between projected and actual investment earnings on OPEB plan investments	38,649	–
Total	$ 405,010	$ 699,344

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

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

Year Ending June 30,	OPEB Expense Amount
2023	$ (50,811)
2024	$ (39,376)
2025	$ (36,692)
2026	$ (45,001)
2027	$ (47,199)
Thereafter	$ (75,255)

NOTE 10 – FLEXIBLE BENEFIT PLAN

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

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

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

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

NOTE 11 – INTERFUND BALANCES AND TRANSACTIONS

Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2022:

	Due From Other Funds	Due To Other Funds
General Fund	$ 3,882	$ 5,528
Internal Service Fund		
Health Benefits Self-Insurance Fund	5,528	–
Post-Employment Benefits Trust Fund	–	3,882
	$ 9,410	$ 9,410

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

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

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

C. Construction Contracts

At June 30, 2022, the District had commitments totaling $5,000 under construction contracts for which the work was not yet completed.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. Purchase Power Commitment

Solar Gardens

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

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

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

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2022

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.1286%	$ 6,040,984	$ –	$ 6,040,984	$ 6,804,594	88.78%	78.70%
06/30/2016	06/30/2015	0.1153%	$ 5,975,445	$ –	$ 5,975,445	$ 6,994,238	85.43%	78.20%
06/30/2017	06/30/2016	0.1093%	$ 8,874,618	$ 115,877	$ 8,990,495	$ 6,932,017	128.02%	68.90%
06/30/2018	06/30/2017	0.1105%	$ 7,054,247	$ 88,690	$ 7,142,937	$ 7,154,260	98.60%	75.90%
06/30/2019	06/30/2018	0.1072%	$ 5,947,016	$ 195,044	$ 6,142,060	$ 7,165,086	83.00%	79.50%
06/30/2020	06/30/2019	0.1057%	$ 5,843,915	$ 181,659	$ 6,025,574	$ 7,479,622	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	$ 6,223,285	$ 191,902	$ 6,415,187	$ 7,408,264	84.00%	79.10%
06/30/2022	06/30/2021	0.0986%	$ 4,210,662	$ 128,571	$ 4,339,233	$ 7,104,687	59.27%	87.00%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2022

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 500,712	$ 500,712	$ –	$ 6,994,238	7.16%
06/30/2016	$ 523,339	$ 523,339	$ –	$ 6,932,017	7.55%
06/30/2017	$ 533,833	$ 533,833	$ –	$ 7,154,260	7.46%
06/30/2018	$ 537,692	$ 537,692	$ –	$ 7,165,086	7.50%
06/30/2019	$ 560,972	$ 560,972	$ –	$ 7,479,622	7.50%
06/30/2020	$ 555,283	$ 555,283	$ –	$ 7,408,264	7.50%
06/30/2021	$ 532,478	$ 532,478	$ –	$ 7,104,687	7.49%
06/30/2022	$ 544,529	$ 544,529	$ –	$ 7,260,394	7.50%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2022

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4710%	$ 21,703,341	$ 1,526,697	$ 23,230,038	$ 21,500,732	100.94%	81.50%
06/30/2016	06/30/2015	0.4210%	$ 26,043,014	$ 3,194,156	$ 29,237,170	$ 21,588,619	120.63%	76.80%
06/30/2017	06/30/2016	0.4095%	$ 97,675,521	$ 9,804,006	$107,479,527	$ 21,687,680	450.37%	44.88%
06/30/2018	06/30/2017	0.4064%	$ 81,124,812	$ 7,842,332	$ 88,967,144	$ 22,207,364	365.31%	51.57%
06/30/2019	06/30/2018	0.4024%	$ 25,274,486	$ 2,374,579	$ 27,649,065	$ 22,236,542	113.66%	78.07%
06/30/2020	06/30/2019	0.3954%	$ 25,202,879	$ 2,230,422	$ 27,433,301	$ 22,442,914	112.30%	78.21%
06/30/2021	06/30/2020	0.3991%	$ 29,486,043	$ 2,470,754	$ 31,956,797	$ 23,195,558	127.12%	75.48%
06/30/2022	06/30/2021	0.4002%	$ 17,513,949	$ 1,477,267	$ 18,991,216	$ 23,950,781	73.12%	86.63%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2022

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 1,608,790	$ 1,608,790	$ –	$ 21,588,619	7.45%
06/30/2016	$ 1,611,529	$ 1,611,529	$ –	$ 21,687,680	7.43%
06/30/2017	$ 1,643,942	$ 1,643,942	$ –	$ 22,207,364	7.40%
06/30/2018	$ 1,670,554	$ 1,670,554	$ –	$ 22,236,542	7.51%
06/30/2019	$ 1,736,302	$ 1,736,302	$ –	$ 22,442,914	7.74%
06/30/2020	$ 1,836,816	$ 1,836,816	$ –	$ 23,195,558	7.92%
06/30/2021	$ 1,946,669	$ 1,946,669	$ –	$ 23,950,781	8.13%
06/30/2022	$ 2,076,841	$ 2,076,841	$ –	$ 24,906,166	8.34%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios
Year Ended June 30, 2022

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

Note 1: The District has not established a trust fund to finance its single-employer related benefits.

Note 2: The District implemented GASB Statement No. 73 for the year ended June 30, 2017. The schedules within the RSI section require a 10-year presentation. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Changes in the District's Net
OPEB Liability and Related Ratios
Year Ended June 30, 2022

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

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2022

	District Fiscal Year-End Date					
	2017	2018	2019	2020	2021	2022
Actuarially determined contribution (ADC)	$ 1,110,247	$ 1,110,247	$ 1,070,485	$ 1,070,485	$ 1,133,311	$ 1,133,311
Contributions in relation to the ADC	1,110,247	1,110,247	1,070,485	1,070,485	1,133,311	1,133,311
Contribution deficiency (excess)	$ –	$ –	$ –	$ –	$ –	$ –
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936	$ 31,879,464
Contributions as a percentage of covered-employee payroll	4.13%	3.89%	3.75%	3.64%	3.66%	3.55%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2022

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 %

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

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PERA – GENERAL EMPLOYEES RETIREMENT FUND

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PENSION BENEFITS PLAN

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 PLAN

2022 CHANGES IN PLAN PROVISIONS

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

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN PLAN PROVISIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2020 CHANGES IN PLAN PROVISIONS

- Administrators and principals now receive their direct subsidized benefit paid in a single lump sum upon retirement, rather than having the payments spread out for 8 years, or until Medicare eligibility, if earlier.
- The teachers' percentage of the 60 days of pay severance benefit and the $2,500 lump sum if on schedule B, which are paid to a healthcare savings plan, increased from 75.00 percent for married participants, or 50.00 percent for single participants, to 100.00 percent for all participants.
- The community education coordinators' percentage of the 60 days of pay severance benefit paid to a healthcare savings plan increased from 30.00 percent to 60.00 percent for all participants.
- The principals' percentage of the 80 days of pay severance benefit paid to a healthcare savings plan increased from 40.00 percent to 50.00 percent for all participants.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2022

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 1,135,317	$ 804,283	$ 1,939,600
Receivables			
Current taxes	–	252,104	252,104
Delinquent taxes	–	5,322	5,322
Accounts and interest	–	27,121	27,121
Due from other governmental units	115,726	57,110	172,836
Inventory	22,929	–	22,929
Prepaid items	33,275	14,408	47,683
Total assets	$ 1,307,247	$ 1,160,348	$ 2,467,595
Liabilities			
Salaries payable	$ 32,175	$ 140,342	$ 172,517
Accounts and contracts payable	16,095	18,301	34,396
Unearned revenue	144,154	93,831	237,985
Total liabilities	192,424	252,474	444,898
Deferred inflows of resources			
Property taxes levied for subsequent year	–	464,210	464,210
Unavailable revenue – delinquent taxes	–	2,905	2,905
Total deferred inflows of resources	–	467,115	467,115
Fund balances			
Nonspendable for inventory	22,929	–	22,929
Nonspendable for prepaid items	33,275	14,408	47,683
Restricted	1,058,619	426,351	1,484,970
Total fund balances	1,114,823	440,759	1,555,582
Total liabilities, deferred inflows of resources, and fund balances	$ 1,307,247	$ 1,160,348	$ 2,467,595

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2022

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 456,187	$ 456,187
Investment earnings	1,710	1,929	3,639
Other	292,130	1,496,763	1,788,893
State sources	89,580	373,740	463,320
Federal sources	2,901,112	27,383	2,928,495
Total revenue	3,284,532	2,356,002	5,640,534
Expenditures			
Current			
Food service	2,616,819	–	2,616,819
Community service	–	2,351,531	2,351,531
Capital outlay	43,640	1,542	45,182
Debt service			
Principal	–	3,452	3,452
Interest and fiscal charges	–	148	148
Total expenditures	2,660,459	2,356,673	5,017,132
Net change in fund balances	624,073	(671)	623,402
Fund balances			
Beginning of year	490,750	441,430	932,180
End of year	$ 1,114,823	$ 440,759	$ 1,555,582

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 33,028,011	$ 33,356,812
Receivables		
Current taxes	6,722,031	6,776,254
Delinquent taxes	140,685	183,295
Accounts and interest	97,528	121,571
Due from other governmental units	4,037,010	3,805,646
Due from other funds	3,882	3,705
Lease revenue	243,047	–
Prepaid items	397,393	292,173
Total assets	$ 44,669,587	$ 44,539,456
Liabilities		
Salaries payable	$ 1,820,584	$ 1,767,967
Accounts and contracts payable	2,603,772	2,265,928
Due to other governmental units	159,518	63,263
Due to other funds	5,528	806
Unearned revenue	670,864	821,415
Severance benefits payable	127,187	39,855
Total liabilities	5,387,453	4,959,234
Deferred inflows of resources		
Property taxes levied for subsequent year	11,639,790	11,889,157
Lease revenue for subsequent years	243,047	–
Unavailable revenue – delinquent taxes	74,113	86,918
Total deferred inflows of resources	11,956,950	11,976,075
Fund balances		
Nonspendable for prepaid items	397,393	292,173
Restricted for student activities	162,086	157,180
Restricted for scholarships	235,710	228,647
Restricted for staff development	402,349	362,629
Restricted for operating capital	4,612,247	4,392,736
Restricted for gifted and talented	66,663	148,784
Restricted for basic skills	2,135	2,870
Restricted for long-term facilities maintenance	5,583,279	5,338,948
Restricted for Medical Assistance	18,725	55,963
Committed for separation/retirement benefits	146,870	331,174
Committed for technology	934,544	934,544
Assigned for subsequent year budget	1,004,882	646,102
Unassigned	13,758,301	14,712,397
Total fund balances	27,325,184	27,604,147
Total liabilities, deferred inflows of resources, and fund balances	$ 44,669,587	$ 44,539,456

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 12,695,734	$ 12,928,311	$ 232,577	$ 12,864,944
Investment earnings	279,000	77,534	(201,466)	42,273
Other	2,001,593	1,837,441	(164,152)	1,403,303
State sources	40,696,544	40,141,870	(554,674)	40,287,634
Federal sources	3,045,014	2,960,020	(84,994)	2,946,054
Total revenue	58,717,885	57,945,176	(772,709)	57,544,208
Expenditures				
Current				
Administration				
Salaries	1,418,419	1,419,044	625	1,443,807
Employee benefits	592,949	590,239	(2,710)	636,550
Purchased services	87,230	91,885	4,655	153,384
Supplies and materials	31,338	19,294	(12,044)	24,432
Capital expenditures	–	691	691	3,548
Other expenditures	30,696	46,603	15,907	38,332
Total administration	2,160,632	2,167,756	7,124	2,300,053
District support services				
Salaries	1,021,030	924,093	(96,937)	999,920
Employee benefits	576,005	481,784	(94,221)	594,302
Purchased services	269,674	259,049	(10,625)	281,970
Supplies and materials	326,406	307,254	(19,152)	764,973
Capital expenditures	83,556	106,623	23,067	420
Other expenditures	86,127	60,745	(25,382)	86,812
Total district support services	2,362,798	2,139,548	(223,250)	2,728,397
Elementary and secondary regular instruction				
Salaries	16,811,258	16,596,755	(214,503)	16,134,309
Employee benefits	7,910,497	7,656,226	(254,271)	7,550,326
Purchased services	1,220,580	946,810	(273,770)	714,528
Supplies and materials	1,438,646	700,451	(738,195)	666,231
Capital expenditures	185,484	262,266	76,782	170,738
Other expenditures	140,841	156,625	15,784	149,737
Total elementary and secondary regular instruction	27,707,306	26,319,133	(1,388,173)	25,385,869

(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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	322,060	389,907	67,847	270,803
Employee benefits	160,056	192,236	32,180	140,455
Purchased services	74,105	22,851	(51,254)	28,974
Supplies and materials	6,000	19,438	13,438	10,343
Other expenditures	1,665	2,162	497	2,049
Total vocational education instruction	563,886	626,594	62,708	452,624
Special education instruction				
Salaries	7,026,361	6,707,832	(318,529)	6,311,216
Employee benefits	2,986,408	2,940,938	(45,470)	2,848,279
Purchased services	492,140	719,040	226,900	651,143
Supplies and materials	116,187	91,699	(24,488)	86,591
Capital expenditures	4,640	20,076	15,436	13,869
Other expenditures	96,689	129,939	33,250	73,907
Total special education instruction	10,722,425	10,609,524	(112,901)	9,985,005
Instructional support services				
Salaries	1,542,955	1,685,494	142,539	1,520,762
Employee benefits	731,891	801,166	69,275	730,790
Purchased services	500,509	71,315	(429,194)	9,805
Supplies and materials	147,285	153,451	6,166	408,558
Capital expenditures	2,249	–	(2,249)	790
Other expenditures	11,748	21,822	10,074	13,117
Total instructional support services	2,936,637	2,733,248	(203,389)	2,683,822
Pupil support services				
Salaries	1,463,616	1,294,033	(169,583)	1,232,547
Employee benefits	640,373	572,212	(68,161)	569,111
Purchased services	4,309,442	4,748,071	438,629	3,927,926
Supplies and materials	47,218	344,999	297,781	81,332
Capital expenditures	3,210	39,762	36,552	19,391
Other expenditures	4,773	8,246	3,473	7,378
Total pupil support services	6,468,632	7,007,323	538,691	5,837,685

(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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	1,801,384	1,596,726	(204,658)	1,590,952
Employee benefits	863,223	782,425	(80,798)	806,275
Purchased services	1,331,108	1,788,060	456,952	1,603,893
Supplies and materials	436,539	370,331	(66,208)	499,706
Capital expenditures	2,719,628	1,439,046	(1,280,582)	269,657
Other expenditures	4,866	6,596	1,730	7,091
Total sites and buildings	7,156,748	5,983,184	(1,173,564)	4,777,574
Fiscal and other fixed cost programs				
Purchased services	284,304	263,678	(20,626)	246,492
Other expenditures	95,000	120,100	25,100	118,450
Total fiscal and other fixed cost programs	379,304	383,778	4,474	364,942
Debt service				
Principal	212,212	279,005	66,793	205,879
Interest and fiscal charges	7,461	5,231	(2,230)	16,224
Total debt service	219,673	284,236	64,563	222,103
Total expenditures	60,678,041	58,254,324	(2,423,717)	54,738,074
Excess (deficiency) of revenue over expenditures	(1,960,156)	(309,148)	1,651,008	2,806,134
Other financing sources (uses)				
Sale of capital assets	–	9,475	9,475	–
Insurance recovery	–	20,710	20,710	–
Transfer out	–	–	–	(125,000)
Total other financing sources (uses)	–	30,185	30,185	(125,000)
Net change in fund balances	$ (1,960,156)	(278,963)	$ 1,681,193	2,681,134
Fund balances				
Beginning of year		27,604,147		24,923,013
End of year		$ 27,325,184		$ 27,604,147

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 1,135,317	$ 540,096
Receivables		
Due from other governmental units	115,726	55,433
Inventory	22,929	31,919
Prepaid items	33,275	11,551
Total assets	$ 1,307,247	$ 638,999
Liabilities		
Salaries payable	$ 32,175	$ 21,862
Accounts and contracts payable	16,095	19,079
Unearned revenue	144,154	107,308
Total liabilities	192,424	148,249
Fund balances		
Nonspendable for inventory	22,929	31,919
Nonspendable for prepaid items	33,275	11,551
Restricted for food service	1,058,619	447,280
Total fund balances	1,114,823	490,750
Total liabilities and fund balances	$ 1,307,247	$ 638,999

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 6,030	$ 1,710	$ (4,320)	$ 758
Other – primarily meal sales	205,472	292,130	86,658	44,256
State sources	64,667	89,580	24,913	3,893
Federal sources	2,373,398	2,901,112	527,714	1,592,287
Total revenue	2,649,567	3,284,532	634,965	1,641,194
Expenditures				
Current				
Salaries	862,568	858,383	(4,185)	751,946
Employee benefits	288,901	286,103	(2,798)	269,480
Purchased services	107,765	123,627	15,862	75,166
Supplies and materials	1,336,224	1,337,731	1,507	660,129
Other expenditures	8,210	10,975	2,765	3,357
Capital outlay	40,000	43,640	3,640	97,106
Total expenditures	2,643,668	2,660,459	16,791	1,857,184
Net change in fund balances	$ 5,899	624,073	$ 618,174	(215,990)
Fund balances				
Beginning of year		490,750		706,740
End of year		$ 1,114,823		$ 490,750

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 804,283	$ 844,181
Receivables		
Current taxes	252,104	247,945
Delinquent taxes	5,322	6,928
Accounts and interest	27,121	16,160
Due from other governmental units	57,110	51,613
Prepaid items	14,408	3,316
Total assets	$ 1,160,348	$ 1,170,143
Liabilities		
Salaries payable	$ 140,342	$ 145,357
Accounts and contracts payable	18,301	14,672
Unearned revenue	93,831	106,173
Total liabilities	252,474	266,202
Deferred inflows of resources		
Property taxes levied for subsequent year	464,210	458,984
Unavailable revenue – delinquent taxes	2,905	3,527
Total deferred inflows of resources	467,115	462,511
Fund balances		
Nonspendable for prepaid items	14,408	3,316
Restricted for community education programs	264,755	249,612
Restricted for early childhood family education programs	71,627	108,505
Restricted for school readiness	51,847	44,267
Restricted for community service	38,122	35,730
Total fund balances	440,759	441,430
Total liabilities, deferred inflows of resources, and fund balances	$ 1,160,348	$ 1,170,143

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 457,798	$ 456,187	$ (1,611)	$ 463,610
Investment earnings	16,000	1,929	(14,071)	1,088
Other – primarily tuition and fees	1,343,820	1,496,763	152,943	1,018,600
State sources	392,866	373,740	(19,126)	393,904
Federal sources	–	27,383	27,383	106,940
Total revenue	2,210,484	2,356,002	145,518	1,984,142
Expenditures				
Current				
Salaries	1,525,767	1,490,448	(35,319)	1,540,236
Employee benefits	583,843	548,203	(35,640)	567,802
Purchased services	188,042	184,030	(4,012)	98,096
Supplies and materials	73,730	76,287	2,557	78,516
Other expenditures	43,324	52,563	9,239	42,015
Capital outlay	1,201	1,542	341	–
Debt service				
Principal	–	3,452	3,452	–
Interest and fiscal charges	–	148	148	–
Total expenditures	2,415,907	2,356,673	(59,234)	2,326,665
Excess (deficiency) of revenue over expenditures	(205,423)	(671)	204,752	(342,523)
Other financing sources				
Transfer in	–	–	–	125,000
Net change in fund balances	$ (205,423)	(671)	$ 204,752	(217,523)
Fund balances				
Beginning of year		441,430		658,953
End of year		$ 440,759		$ 441,430

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 9,582,521	$ 14,528,590
Receivables		
Accounts and interest	465,813	76,406
Total assets	$ 10,048,334	$ 14,604,996
Liabilities		
Accounts and contracts payable	$ 71,649	$ 651,228
Fund balances		
Restricted for building construction	9,976,685	13,953,768
Total liabilities and fund balances	$ 10,048,334	$ 14,604,996

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 45,228	$ 19,702	$ (25,526)	$ 13,196
Other	–	465,811	465,811	47,598
Total revenue	45,228	485,513	440,285	60,794
Expenditures				
Capital outlay				
Purchased services	726,332	660,145	(66,187)	242,123
Supplies and materials	300,000	803,882	503,882	159,394
Capital expenditures	7,437,842	2,998,569	(4,439,273)	6,379,860
Total expenditures	8,464,174	4,462,596	(4,001,578)	6,781,377
Net change in fund balances	$ (8,418,946)	(3,977,083)	$ 4,441,863	(6,720,583)
Fund balances				
Beginning of year		13,953,768		20,674,351
End of year		$ 9,976,685		$ 13,953,768

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and temporary investments	$ 3,014,995	$ 3,073,735
Cash and investments held by trustee	12,463,517	11,155,285
Receivables		
Current taxes	2,652,854	2,536,227
Delinquent taxes	50,281	67,250
Due from other governmental units	28,637	42,182
Total assets	$ 18,210,284	$ 16,874,679
Liabilities		
Accounts and contracts payable	$ 500	$ –
Deferred inflows of resources		
Property taxes levied for subsequent year	4,654,752	4,492,198
Unavailable revenue – delinquent taxes	27,831	34,246
Total deferred inflows of resources	4,682,583	4,526,444
Fund balances		
Restricted for qualified school construction bond payments	12,463,517	11,155,285
Restricted for debt service	1,063,684	1,192,950
Total fund balances	13,527,201	12,348,235
Total liabilities, deferred inflows of resources, and fund balances	$ 18,210,284	$ 16,874,679

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,166,093	$ 4,259,545	$ 93,452	$ 4,317,224
Investment earnings	496,312	504,864	8,552	445,234
State sources	418,614	286,470	(132,144)	421,808
Total revenue	5,081,019	5,050,879	(30,140)	5,184,266
Expenditures				
Debt service				
Principal	3,340,000	3,340,000	–	3,195,000
Interest	528,988	528,988	–	675,088
Fiscal charges and other	2,875	2,925	50	2,875
Total expenditures	3,871,863	3,871,913	50	3,872,963
Net change in fund balances	$ 1,209,156	1,178,966	$ (30,190)	1,311,303
Fund balances				
Beginning of year		12,348,235		11,036,932
End of year		$ 13,527,201		$ 12,348,235

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2022
(With Comparative Totals as of June 30, 2021)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2022	Totals 2021
Assets				
Current assets				
Cash and temporary investments	$ 6,033,775	$ 1,130,522	$ 7,164,297	$ 7,947,226
Receivables				
Accounts and interest	4,546	1,227	5,773	5,448
Due from other funds	5,528	–	5,528	806
Total current assets	6,043,849	1,131,749	7,175,598	7,953,480
Liabilities				
Current liabilities				
Unearned revenue	841,801	70,282	912,083	936,588
Claims incurred, but not reported	536,601	18,044	554,645	685,674
Total current liabilities	1,378,402	88,326	1,466,728	1,622,262
Net position				
Unrestricted	$ 4,665,447	$ 1,043,423	$ 5,708,870	$ 6,331,218

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2022	Totals 2021
Operating revenue				
Charges for services				
Contributions from governmental funds	$ 8,358,197	$ 717,096	$ 9,075,293	$ 9,505,225
Operating expenses				
Health benefit claims	9,094,925	–	9,094,925	8,170,183
Dental benefit claims	–	616,459	616,459	609,945
Total operating expenses	9,094,925	616,459	9,711,384	8,780,128
Operating income (loss)	(736,728)	100,637	(636,091)	725,097
Nonoperating revenue				
Investment earnings	11,632	2,111	13,743	8,546
Change in net position	(725,096)	102,748	(622,348)	733,643
Net position				
Beginning of year	5,390,543	940,675	6,331,218	5,597,575
End of year	$ 4,665,447	$ 1,043,423	$ 5,708,870	$ 6,331,218

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2022	Totals 2021
Cash flows from operating activities				
Contributions from governmental funds	$ 8,335,094	$ 715,369	$ 9,050,463	$ 9,516,520
Payment for health claims	(9,228,717)	–	(9,228,717)	(7,997,209)
Payment for dental claims	–	(613,696)	(613,696)	(615,197)
Net cash flows from operating activities	(893,623)	101,673	(791,950)	904,114
Cash flows from noncapital financing activities				
Cash received from other funds	–	–	–	901
Cash paid to other funds	(4,722)	–	(4,722)	–
Net cash flows from noncapital financing activities	(4,722)	–	(4,722)	901
Cash flows from investing activities				
Investment income received	11,632	2,111	13,743	8,546
Net change in cash and cash equivalents	(886,713)	103,784	(782,929)	913,561
Cash and cash equivalents				
Beginning of year	6,920,488	1,026,738	7,947,226	7,033,665
End of year	$ 6,033,775	$ 1,130,522	$ 7,164,297	$ 7,947,226
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	$ (736,728)	$ 100,637	$ (636,091)	$ 725,097
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	454	(779)	(325)	11,769
Unearned revenue	(23,557)	(948)	(24,505)	(474)
Claims incurred, but not reported	(133,792)	2,763	(131,029)	167,722
Net cash flows from operating activities	$ (893,623)	$ 101,673	$ (791,950)	$ 904,114

OTHER DISTRICT INFORMATION

(UNAUDITED)

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INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	General Revenues: Property Taxes	General Revenues: General Grants and Aids	General Revenues: Other	Total
2013	$ 3,856,759	$ 10,215,627	$ 428,743	$ 16,159,269	$ 26,932,243	$ 821,086	$ 58,413,727
	7%	17%	1%	28%	46%	1%	100%
2014	4,042,600	9,700,668	444,399	11,077,815	31,534,952	753,316	57,553,750
	7%	17%	1%	19%	55%	1%	100%
2015	3,885,622	10,712,602	631,776	14,788,145	29,051,658	888,475	59,958,278
	6%	18%	1%	25%	49%	1%	100%
2016	4,104,289	10,752,785	581,462	14,860,942	29,677,738	987,823	60,965,039
	7%	18%	1%	24%	49%	1%	100%
2017	4,168,300	11,387,922	591,344	15,488,690	30,353,285	1,262,523	63,252,064
	7%	18%	1%	24%	48%	2%	100%
2018	4,026,078	11,920,793	696,517	15,529,521	29,082,752	1,456,441	62,712,102
	6%	19%	1%	25%	47%	2%	100%
2019	4,118,293	12,235,426	729,163	16,999,275	27,705,649	3,147,273	64,935,079
	6%	19%	1%	26%	43%	5%	100%
2020	3,360,629	13,726,805	862,308	17,613,604	29,798,462	2,277,337	67,639,145
	5%	20%	1%	26%	44%	4%	100%
2021	1,865,686	13,471,334	638,216	17,600,603	31,714,973	1,159,166	66,449,978
	3%	20%	1%	26%	48%	2%	100%
2022	3,011,876	14,985,108	582,774	17,624,201	31,025,644	1,729,936	68,959,539
	4%	22%	1%	26%	44%	3%	100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal year 2014. Changes in the amount of revenue recognized due to the tax shift are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Expenses by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction	Instructional Support Services	Pupil Support Services
2013	$ 1,845,607	$ 1,457,467	$ 25,504,409	$ 363,312	$ 8,119,773	$ 3,109,616	$ 4,378,574
	3%	3%	45%	1%	14%	5%	8%
2014	1,874,660	1,755,557	26,136,997	356,546	8,208,614	2,632,108	4,151,997
	3%	3%	46%	1%	14%	5%	7%
2015	1,849,066	2,155,222	25,170,374	464,611	7,901,819	2,427,942	4,546,866
	3%	4%	45%	1%	14%	4%	8%
2016	1,970,042	1,985,969	24,958,657	425,570	8,434,244	2,352,003	4,825,890
	3%	4%	44%	1%	15%	4%	9%
2017	2,608,262	2,355,525	33,921,752	604,125	11,769,806	2,694,663	5,563,727
	4%	3%	47%	1%	16%	4%	8%
2018	2,594,303	2,011,967	32,841,811	558,124	11,765,337	2,865,606	5,682,936
	4%	3%	46%	1%	16%	4%	8%
2019	1,404,057	2,294,604	16,615,404	325,871	6,778,030	1,920,560	4,974,160
	3%	5%	35%	1%	14%	4%	10%
2020	2,262,429	2,195,839	27,184,936	530,229	10,384,851	2,567,306	5,782,886
	3%	3%	42%	1%	16%	4%	9%
2021	2,355,133	2,669,814	27,251,616	469,436	10,174,796	2,716,163	5,848,284
	4%	4%	42%	1%	16%	4%	9%
2022	2,060,746	2,080,293	24,990,235	612,484	10,164,976	2,645,050	6,927,624
	3%	3%	39%	1%	16%	4%	11%

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Interest and Fiscal Charges	Total
$ 5,383,025	$ 121,757	$ 2,206,579	$ 2,335,021	$ 1,763,434	$ 56,588,574
10%	–	4%	4%	3%	100%
5,909,227	142,790	2,243,816	2,510,184	1,571,564	57,494,060
10%	–	4%	4%	3%	100%
5,892,224	141,222	2,187,739	2,157,802	1,201,505	56,096,392
11%	–	4%	4%	2%	100%
5,915,779	149,378	2,155,169	2,352,022	1,065,352	56,590,075
10%	–	4%	4%	2%	100%
6,117,443	146,114	2,343,078	2,626,053	795,895	71,546,443
9%	–	3%	4%	1%	100%
6,097,165	142,637	2,411,792	2,557,143	1,837,153	71,365,974
8%	–	3%	4%	3%	100%
6,373,550	134,045	2,254,813	2,135,915	2,292,777	47,503,786
13%	–	5%	5%	5%	100%
6,986,173	262,784	2,366,461	2,454,245	2,180,786	65,158,925
11%	–	4%	4%	3%	100%
6,992,385	364,942	1,811,603	2,314,068	2,125,150	65,093,390
11%	–	3%	3%	3%	100%
7,612,125	383,778	2,593,488	2,243,923	2,218,624	64,533,346
12%	1%	4%	3%	3%	100%

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Changes in Fund Equity
Year Ended June 30, 2022

	Balance – June 30, 2021	Revenue	Expenses/ Expenditures	Other Financing Sources (Uses)
Governmental funds				
General Fund				
Nonspendable for prepaid items	$ 292,173	$ –	$ –	$ –
Restricted for student activities	157,180	195,618	190,712	–
Restricted for scholarships	228,647	127,163	120,100	–
Restricted for staff development	362,629	614,170	574,450	–
Restricted for operating capital	4,392,736	1,673,653	1,454,142	–
Restricted for learning and development	–	852,492	852,492	–
Restricted for area learning center	–	400,157	400,157	–
Restricted for gifted and talented	148,784	59,206	141,327	–
Restricted for basic skills	2,870	476,773	477,508	–
Restricted for achievement and integration	–	172,135	172,135	–
Restricted for safe schools levy	–	170,556	170,556	–
Restricted for long-term facilities maintenance	5,338,948	1,757,140	1,512,809	–
Restricted for Medical Assistance	55,963	310,997	348,235	–
Committed for separation/retirement benefits	331,174	146,732	331,036	–
Committed for technology	934,544	–	–	–
Assigned for subsequent year budget	646,102	–	–	–
Unassigned	14,712,397	50,988,384	51,508,665	30,185
Total General Fund	27,604,147	57,945,176	58,254,324	30,185
Capital Projects – Building Construction Fund				
Restricted for building construction	13,953,768	485,513	4,462,596	–
Debt Service Fund				
Restricted for qualified school construction bond payments	11,155,285	1,308,232	–	–
Restricted for debt service	1,192,950	3,742,647	3,871,913	–
Total Debt Service Fund	12,348,235	5,050,879	3,871,913	–
Nonmajor funds				
Food Service Special Revenue Fund				
Nonspendable for inventory	31,919	–	–	–
Nonspendable for prepaid items	11,551	–	–	–
Restricted for food service	447,280	3,284,532	2,660,459	–
Total Food Service Special Revenue Fund	490,750	3,284,532	2,660,459	–
Community Service Special Revenue Fund				
Nonspendable for prepaid items	3,316	–	–	–
Restricted for community education	249,612	1,436,202	1,409,967	–
Restricted for ECFE	108,505	286,097	322,975	–
Restricted for school readiness	44,267	483,634	476,054	–
Restricted for adult basic education	–	14,099	14,099	–
Restricted for community service	35,730	135,970	133,578	–
Total Community Service Special Revenue Fund	441,430	2,356,002	2,356,673	–
Total nonmajor funds	932,180	5,640,534	5,017,132	–
Total governmental funds	$ 54,838,330	$ 69,122,102	$ 71,605,965	$ 30,185
Total internal service funds	$ 6,331,218	$ 9,089,036	$ 9,711,384	$ –
Total fiduciary funds	$ 4,904,160	$ 1,149,375	$ 505,295	$ –
Total all funds	$ 66,073,708	$ 79,360,513	$ 81,822,644	$ 30,185

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

Other Changes (1)	Balance – June 30, 2022 Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
$ 105,220	$ 397,393	$ –	$ –	$ –	$ –	$ 397,393
–	–	162,086	–	–	–	162,086
–	–	235,710	–	–	–	235,710
–	–	402,349	–	–	–	402,349
–	–	4,612,247	–	–	–	4,612,247
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	66,663	–	–	–	66,663
–	–	2,135	–	–	–	2,135
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	5,583,279	–	–	–	5,583,279
–	–	18,725	–	–	–	18,725
–	–	–	146,870	–	–	146,870
–	–	–	934,544	–	–	934,544
358,780	–	–	–	1,004,882	–	1,004,882
(464,000)	–	–	–	–	13,758,301	13,758,301
–	397,393	11,083,194	1,081,414	1,004,882	13,758,301	27,325,184
–	–	9,976,685	–	–	–	9,976,685
–	–	12,463,517	–	–	–	12,463,517
–	–	1,063,684	–	–	–	1,063,684
–	–	13,527,201	–	–	–	13,527,201
(8,990)	22,929	–	–	–	–	22,929
21,724	33,275	–	–	–	–	33,275
(12,734)	–	1,058,619	–	–	–	1,058,619
–	56,204	1,058,619	–	–	–	1,114,823
11,092	14,408	–	–	–	–	14,408
(11,092)	–	264,755	–	–	–	264,755
–	–	71,627	–	–	–	71,627
–	–	51,847	–	–	–	51,847
–	–	–	–	–	–	–
–	–	38,122	–	–	–	38,122
–	14,408	426,351	–	–	–	440,759
–	70,612	1,484,970	–	–	–	1,555,582
$ –	$ 468,005	$ 36,072,050	$ 1,081,414	$ 1,004,882	$ 13,758,301	$ 52,384,652
$ –	$ –	$ –	$ –	$ –	$ 5,708,870	$ 5,708,870
$ –	$ –	$ 5,548,240	$ –	$ –	$ –	$ 5,548,240
$ –	$ 468,005	$ 41,620,290	$ 1,081,414	$ 1,004,882	$ 19,467,171	$ 63,641,762

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Revenue by Source
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous	Total
2013	$ 10,582,664	$ 34,452,780	$ 1,784,438	$ 1,756,240	$ 48,576,122
	22%	70%	4%	4%	100%
2014	5,918,595	38,579,442	1,549,206	1,659,843	47,707,086
	12%	81%	3%	4%	100%
2015	9,365,294	37,335,270	1,516,393	1,879,711	50,096,668
	19%	74%	3%	4%	100%
2016	9,798,433	37,812,961	1,641,821	1,955,051	51,208,266
	19%	74%	3%	4%	100%
2017	10,471,784	37,841,928	1,586,923	2,400,724	52,301,359
	20%	72%	3%	5%	100%
2018	10,554,430	38,603,564	1,465,955	2,152,547	52,776,496
	20%	73%	3%	4%	100%
2019	12,109,358	39,501,965	1,383,806	2,303,385	55,298,514
	22%	71%	3%	4%	100%
2020	12,768,866	40,598,962	1,554,654	2,095,228	57,017,710
	22%	71%	3%	4%	100%
2021	12,864,944	40,287,634	2,946,054	1,445,576	57,544,208
	22%	70%	5%	3%	100%
2022	12,928,311	40,141,870	2,960,020	1,914,975	57,945,176
	22%	70%	5%	3%	100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal year 2014. Changes in the amount of revenue recognized, due to the tax shift are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Expenditures by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2013	$ 1,844,212	$ 1,433,845	$ 24,518,726	$ 362,625	$ 8,117,904
	4%	3%	49%	1%	16%
2014	1,873,265	1,743,160	25,272,925	355,859	8,206,745
	4%	3%	51%	1%	17%
2015	1,895,402	2,164,509	25,242,041	477,491	8,116,701
	4%	4%	50%	1%	16%
2016	2,059,314	2,008,846	25,155,422	445,121	8,784,185
	4%	4%	50%	1%	17%
2017	1,996,016	2,336,102	25,527,643	479,280	9,384,751
	4%	4%	48%	1%	18%
2018	2,068,932	2,010,721	25,344,321	446,943	9,612,490
	4%	4%	48%	1%	18%
2019	2,081,046	2,362,597	25,215,879	475,840	9,725,713
	4%	4%	48%	1%	18%
2020	2,172,932	2,200,331	25,561,925	510,323	10,020,576
	4%	4%	48%	1%	19%
2021	2,300,053	2,728,397	25,385,869	452,624	9,985,005
	4%	5%	46%	1%	18%
2022	2,167,756	2,139,548	26,319,133	626,594	10,609,524
	4%	4%	45%	1%	18%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Other Programs	Total
$ 3,076,991	$ 4,386,514	$ 5,521,894	$ 536,192	$ 49,798,903
6%	9%	11%	1%	100%
2,574,497	4,117,338	4,985,299	459,350	49,588,438
5%	8%	10%	1%	100%
2,414,824	4,595,894	4,932,216	362,087	50,201,165
5%	9%	10%	1%	100%
2,401,199	4,852,011	4,648,106	372,786	50,726,990
5%	9%	9%	1%	100%
2,130,338	5,323,904	5,196,028	369,679	52,743,741
4%	10%	10%	1%	100%
2,422,443	5,492,878	4,805,716	361,792	52,566,236
5%	10%	9%	1%	100%
2,487,308	5,287,361	4,817,225	357,858	52,810,827
5%	10%	9%	1%	100%
2,496,436	5,703,537	4,314,726	485,787	53,466,573
5%	10%	8%	1%	100%
2,683,822	5,837,685	4,777,574	587,045	54,738,074
5%	11%	9%	1%	100%
2,733,248	7,007,323	5,983,184	668,014	58,254,324
5%	12%	10%	1%	100%

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

	Year Collectible	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total All Funds
Levies					
	2013	$ 10,258,240	$ 454,789	$ 4,951,625	$ 15,664,654
	2014	9,207,500	483,853	5,030,958	14,722,311
	2015	9,714,417	499,863	4,652,538	14,866,818
	2016	10,423,283	481,906	4,603,536	15,508,725
	2017	10,492,023	460,462	4,547,484	15,499,969
	2018	12,059,860	460,216	4,635,541	17,155,617
	2019	12,786,544	456,441	4,554,757	17,797,742
	2020	12,724,162	459,332	4,557,268	17,740,762
	2021	12,599,109	458,984	4,492,198	17,550,291
	2022	12,441,229	464,210	4,654,752	17,560,191
Tax capacity rates					
	2013	6.433	1.472	16.027	23.932
	2014	5.568	1.534	15.950	23.052
	2015	5.957	1.456	13.552	20.965
	2016	6.491	1.369	13.078	20.938
	2017	6.601	1.260	12.444	20.305
	2018	7.191	1.206	12.148	20.545
	2019	6.936	1.106	11.037	19.079
	2020	6.543	1.042	10.339	17.924
	2021	6.195	0.979	9.583	16.757
	2022	5.659	0.957	9.598	16.214
Market value rates					
	2013	0.29482	–	–	0.29482
	2014	0.26005	–	–	0.26005
	2015	0.25310	–	–	0.25310
	2016	0.25990	–	–	0.25990
	2017	0.24713	–	–	0.24713
	2018	0.27360	–	–	0.27360
	2019	0.26713	–	–	0.26713
	2020	0.24540	–	–	0.24540
	2021	0.22960	–	–	0.22960
	2022	0.22247	–	–	0.22247

Note: A tax rate based on market value is used primarily for a portion of the District's referendum levy.

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 200

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Net Tax Capacities				
				Fiscal Disparities	
	Agricultural	Nonagricultural	Tax Increment	Contribution	Distribution
2013	$ 3,763,358	$ 24,458,851	$ (35,103)	$ (2,074,059)	$ 4,521,252
2014	4,536,167	24,479,752	(35,103)	(2,076,187)	4,398,833
2015	4,703,776	26,784,271	(34,299)	(2,065,857)	4,424,908
2016	4,657,795	28,203,015	(35,804)	(2,089,915)	4,387,137
2017	4,737,094	29,121,658	(37,071)	(2,147,819)	4,713,531
2018	4,424,031	31,109,870	(42,326)	(2,185,626)	4,863,570
2019	4,457,032	33,468,378	(40,964)	(2,274,942)	5,181,636
2020	4,581,792	35,893,363	(44,974)	(2,338,310)	5,623,410
2021	4,908,286	38,130,346	(51,945)	(2,343,496)	5,734,282
2022	5,161,430	39,354,083	(48,852)	(2,518,919)	6,240,258

Note: Market value is used primarily for extension of the District's referendum levy.

Source: State of Minnesota School Tax Report

Total Taxable	Market Value
$ 30,634,299	$ 2,397,722,755
31,303,462	2,401,009,358
33,812,799	2,617,414,487
35,122,228	2,744,276,124
36,387,393	2,825,969,272
38,169,519	3,008,697,650
40,791,140	3,228,265,650
43,715,281	3,454,749,225
46,377,473	3,657,066,825
48,188,000	3,768,897,825

INDEPENDENT SCHOOL DISTRICT NO. 200

Property Tax Levies and Receivables
Last Ten Fiscal Years

Taxes Collectible	Original Levy			
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread
2013	$ 13,306,779	$ 2,357,875	$ –	$ 15,664,654
2014	12,431,201	2,243,572	47,538	14,722,311
2015	12,750,903	2,046,914	69,001	14,866,818
2016	13,528,921	1,908,701	71,103	15,508,725
2017	13,349,545	2,080,731	69,693	15,499,969
2018	14,998,707	2,059,911	96,999	17,155,617
2019	15,229,169	2,345,200	223,373	17,797,742
2020	15,055,392	2,434,704	250,666	17,740,762
2021	14,989,263	2,304,027	257,001	17,550,291
2022	14,935,828	2,335,907	288,456	17,560,191

Note: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2022

Delinquent		Current	
Amount	Percent	Amount	Percent
$ –	– %	$ –	– %
–	–	–	–
–	–	–	–
32,879	0.21	–	–
5,898	0.04	–	–
8,881	0.05	–	–
10,777	0.06	–	–
17,528	0.10	–	–
120,325	0.69	–	–
–	–	9,626,989	54.82
$ 196,288		$ 9,626,989	

INDEPENDENT SCHOOL DISTRICT NO. 200

Students Served
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2013	44	291	2,016	2,267	4,618	5,369
2014	53	275	1,984	2,239	4,551	5,295
2015	59	279	1,988	2,195	4,521	4,960
2016	69	237	1,944	2,205	4,455	4,897
2017	74	260	1,893	2,201	4,428	4,869
2018	74	257	1,908	2,141	4,380	4,807
2019	75	233	1,876	2,163	4,347	4,779
2020	75	253	1,868	2,119	4,315	4,739
2021	77	228	1,763	2,117	4,185	4,609
2022	84	224	1,711	2,113	4,132	4,555

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1–3	Elementary 4–6	Secondary
Fiscal 2013 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2022	1.000	1.000	0.550	1.000	1.000	1.000	1.200

Source: Minnesota Department of Education student reporting system

SINGLE AUDIT AND OTHER REQUIRED REPORTS

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures		
U.S. Department of Agriculture				
Passed through Minnesota Department of Education				
Child nutrition cluster				
National School Lunch Program	10.555	$ 202,044		
COVID-19 – National School Lunch Program	10.555	2,141,080		
Total ALN 10.555			$ 2,343,124	
COVID-19 – School Breakfast Program	10.553		515,930	
Summer Food Service Program for Children	10.559		42,058	
Total child nutrition cluster				$ 2,901,112
COVID-19 – Pandemic EBT Administrative Costs	10.649			511
U.S. Department of the Treasury				
Passed through Minnesota Department of Education				
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027			35,164
Federal Communications Commission				
Direct				
COVID-19 – Emergency Connectivity Fund Program	32.009			17,600
U.S. Department of Education				
Passed through Minnesota Department of Education				
Title I Grants to Local Educational Agencies	84.010			447,544
Special education cluster				
Special Education Grants to States	84.027	974,883		
COVID-19 – Special Education Grants to States	84.027	66,515		
Total ALN 84.027			1,041,398	
Special Education Preschool Grants	84.173	40,586		
COVID-19 – Special Education Preschool Grants	84.173	3,943		
Total ALN 84.173			44,529	
Total special education cluster				1,085,927
Special Education – Grants for Infants and Families	84.181			28,351
Supporting Effective Instruction State Grants	84.367			102,571
Education Stabilization Fund				
COVID-19 – Governor's Emergency Education Relief (GEER) Fund	84.425C		80,525	
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		302,665	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U		647,831	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W		475	
Total ALN 84.425				1,031,496
Passed through Intermediate School District No. 917				
Career and Technical Education – Basic Grants to States	84.048			2,219
U.S. Department of Health and Human Services				
Passed through Minnesota Department of Education				
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			236,020
				$ 5,888,515

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: The pass-through entities listed above use the same Assistance Listing Numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had $25,377 transferred into Supporting Effective Instruction State Grants, ALN 84.367 from other Title programs.

Note 5: The District had $202,044 of noncash assistance included in the National School Lunch Program, ALN 10.555.

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CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 19, 2022.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)

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REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
October 19, 2022

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 200's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

(continued)

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RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
October 19, 2022

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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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 19, 2022.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
October 19, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?	**X**	Unmodified
		Qualified
		Adverse
		Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?	Yes	**X** No
Significant deficiency(ies) identified?	Yes	**X** None reported
Noncompliance material to the financial statements noted?	Yes	**X** No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified?	Yes	**X** No
Significant deficiency(ies) identified?	Yes	**X** None reported

Type of auditor's report issued on compliance for major programs?

The U.S. Department of Education – Special Education Cluster	Unmodified
The U.S. Department of Education – Education Stabilization Fund	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes **X** No

Programs tested as major programs:

Program or Cluster(s)	Federal ALN
The U.S. Department of Education special education cluster consisting of:	
– Special Education Grant to States	84.027
– COVID-19 – Special Education Grant to States	84.027
– Special Education Preschool Grants	84.173
– COVID-19 – Special Education Preschool Grants	84.173
The U.S. Department of Education – Education Stabilization Fund consisting of:	
– COVID-19 – Governor's Emergency Education Relief (GEER) Fund	84.425C
– COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W

Threshold for distinguishing type A and B programs: $ 750,000

Does the auditee qualify as a low-risk auditee? **X** Yes ____ No

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2022

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 57,945,176	$ 57,945,176	$ –
Total expenditures		$ 58,254,324	$ 58,254,324	$ –
Nonspendable				
460	Nonspendable fund balance	$ 397,393	$ 397,393	$ –
Restricted				
401	Student activities	$ 162,086	$ 162,086	$ –
402	Scholarships	$ 235,710	$ 235,710	$ –
403	Staff development	$ 402,349	$ 402,349	$ –
407	Capital projects levy	$ –	$ –	$ –
408	Cooperative revenue	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
424	Operating capital	$ 4,612,247	$ 4,612,247	$ –
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	$ 66,663	$ 66,663	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 2,135	$ 2,135	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 5,583,279	$ 5,583,279	$ –
472	Medical Assistance	$ 18,725	$ 18,725	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – Impact Aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 146,870	$ 146,870	$ –
461	Committed fund balance	$ 934,544	$ 934,544	$ –
Assigned				
462	Assigned fund balance	$ 1,004,882	$ 1,004,882	$ –
Unassigned				
422	Unassigned fund balance	$ 13,758,301	$ 13,758,301	$ –
Food Service				
Total revenue		$ 3,284,532	$ 3,284,532	$ –
Total expenditures		$ 2,660,459	$ 2,660,458	$ 1
Nonspendable				
460	Nonspendable fund balance	$ 56,204	$ 56,204	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 1,058,619	$ 1,058,619	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 2,356,002	$ 2,356,001	$ 1
Total expenditures		$ 2,356,673	$ 2,356,673	$ –
Nonspendable				
460	Nonspendable fund balance	$ 14,408	$ 14,408	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 264,755	$ 264,755	$ –
432	ECFE	$ 71,627	$ 71,627	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 51,847	$ 51,847	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 38,122	$ 38,122	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 485,513	$ 485,513	$ –
Total expenditures		$ 4,462,596	$ 4,462,596	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 9,976,685	$ 9,976,685	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 5,050,879	$ 5,050,878	$ 1
Total expenditures		$ 3,871,913	$ 3,871,913	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ 12,463,517	$ 12,463,517	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,063,684	$ 1,063,684	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ 1,258	$ 1,258	$ –
Total expenditures		$ 19,668	$ 19,668	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ 69,214	$ 69,214	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 9,089,036	$ 9,089,035	$ 1
Total expenditures		$ 9,711,384	$ 9,711,384	$ –
422	Net position	$ 5,708,870	$ 5,708,870	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 1,148,117	$ 1,148,117	$ –
Total expenditures		$ 485,627	$ 485,627	$ –
422	Net position	$ 5,479,026	$ 5,479,026	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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Management Report

for

Independent School District No. 200
Hastings, Minnesota

June 30, 2022

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

We have prepared this management report in conjunction with our audit of Independent School District No. 200, Hastings, Minnesota's (the District) financial statements for the year ended June 30, 2022. We have organized this report into the following sections:

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

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

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

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

Minneapolis, Minnesota
October 19, 2022

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

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

AUDIT OPINION AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2022:

- We have issued an unmodified opinion on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year. Our opinion was not modified with respect to this matter.

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

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

- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.

- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

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

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, 2022. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to the basic financial statements, the District implemented GASB Statement No. 87, *Leases* during fiscal year ended June 30, 2022. As described in Note 1 of the basic financial statements, this standard changed the way lease transactions are reported by the District, but did not result in a restatement of net position in the current year.

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

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

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

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

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

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in GASB Statement Nos. 68, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

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

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

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

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated October 19, 2022.

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

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

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

FUNDING PUBLIC EDUCATION IN MINNESOTA

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this report. This section provides selected state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

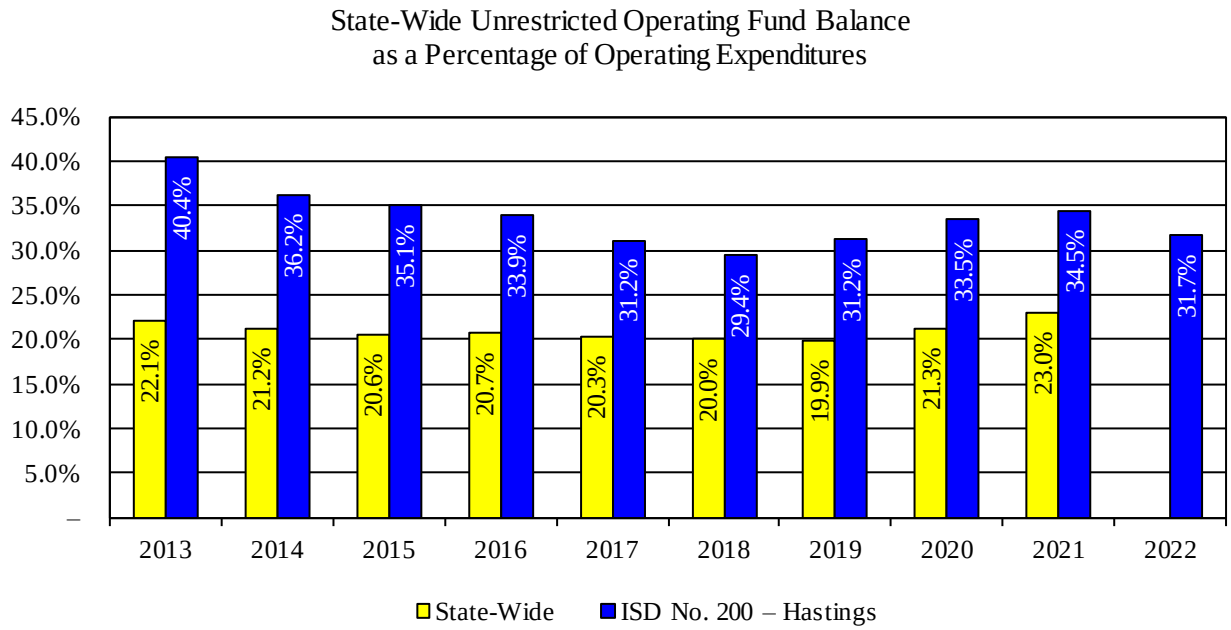
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled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

The table below presents a summary of the formula allowance for the past decade and as approved for the current audit period and the next fiscal year. The Legislature approved a per pupil increase of $135 for fiscal 2023. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The $529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately $105, or 2.00 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2013	$ 5,224	1.00 %
2014	$ 5,302	1.50 %
2015	$ 5,831	2.00 %
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

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



Note: State-wide information is not available for fiscal 2022.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 22.1 percent at the end of fiscal 2013 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic increasing to 23.0 percent at the end of fiscal 2021.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 31.7 percent at the end of the current year, as compared to 34.5 percent at June 30, 2021.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2020	2021	2020	2021	2020	2021	2022
General Fund							
Property taxes	$ 2,345	$ 2,576	$ 3,100	$ 3,411	$ 2,932	$ 3,067	$ 3,112
Other local sources	538	438	417	323	481	345	461
State	10,144	10,514	10,127	10,517	9,322	9,604	9,661
Federal	480	992	499	956	357	702	712
Total General Fund	13,507	14,520	14,143	15,207	13,092	13,718	13,946
Special revenue funds							
Food Service	554	576	539	568	588	391	791
Community Service	632	612	732	684	491	473	567
Debt Service Fund	1,322	1,512	1,385	1,549	1,144	1,236	1,216
Total revenue	$ 16,015	$ 17,220	$ 16,799	$ 18,008	$ 15,315	$ 15,818	$ 16,520
ADM served per MDE School District Profiles Report (current year estimated)					4,355	4,195	4,155

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

ADM used in the table above is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

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

The District earned $68,636,589 in the governmental funds reflected above in fiscal 2022, an increase of $2,282,779 (3.4 percent) from the prior year. Total revenue per ADM served increased by $702 (4.4 percent) per student. Revenues were up in each category presented in the table above with the exception of the Debt Service Fund, which is established with each outstanding debt issue plan. Revenues were generally up with the return to an in-person learning model and easing restrictions associated with the COVID-19 pandemic. The availability and use of pandemic-related federal resources also contributed to the revenue increase in the above table.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2020	2021	2020	2021	2020	2021	2022
General Fund							
Administration and district support	$ 1,093	$ 1,184	$ 1,100	$ 1,205	$ 1,004	$ 1,198	$ 1,011
Elementary and secondary regular instruction	5,881	6,198	6,231	6,527	5,826	6,011	6,271
Vocational education instruction	186	197	171	179	117	108	151
Special education instruction	2,481	2,626	2,626	2,792	2,299	2,377	2,549
Instructional support services	683	812	787	917	573	640	658
Pupil support services	1,203	1,228	1,316	1,285	1,305	1,387	1,677
Sites and buildings and other	952	1,083	910	1,052	1,060	1,215	1,254
Total General Fund – noncapital	12,479	13,328	13,141	13,957	12,184	12,936	13,571
General Fund capital expenditures	748	793	717	815	93	114	450
Total General Fund	13,227	14,121	13,858	14,772	12,277	13,050	14,021
Special revenue funds							
Food Service	556	532	548	522	544	443	640
Community Service	661	610	774	682	557	555	567
Debt Service Fund	1,360	1,576	1,379	1,609	889	923	932
Total expenditures	$ 15,804	$ 16,839	$ 16,559	$ 17,585	$ 14,267	$ 14,971	$ 16,160
ADM served per MDE School District Profiles Report (current year estimated)					4,355	4,195	4,155

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District's expenditures per ADM have been below the averages presented above in recent years.

The District spent $67,143,369 in the governmental funds reflected above in fiscal 2022, an increase of $4,348,483 (6.9 percent) from the prior year. On a per student basis, with declining enrollment, this represents an increase of $1,189 (7.9 percent). Similar to the revenue discussion on the previous page, spending was up in nearly every category. The return of students to the classroom and easing restrictions on group activities contributed to the change over the prior year. Increases for inflation and more capital expenditures were also factors in current year spending.

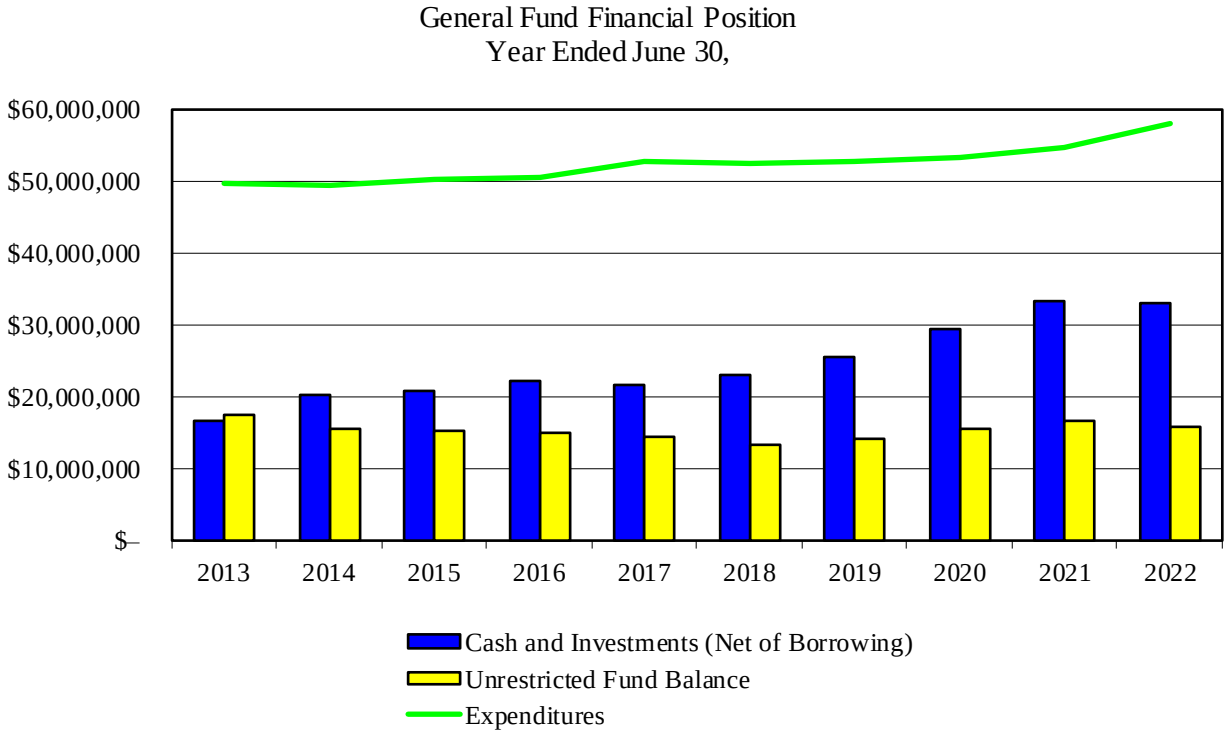
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulting in substantial new and unfamiliar federal revenue streams, to name a few. District school boards, administrators, and employees continue to face many challenges as districts strive to provide a safe and effective learning experience for their students in this uncertain and unprecedented environment.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

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



The District ended fiscal year 2022 with a General Fund cash and investments balance of $33,026,365 (net of borrowing and interfund receivables and payables), a decrease of $333,346 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled $15,844,597, a decrease of $779,620.

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

GENERAL FUND COMPONENTS OF FUND BALANCE

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

	June 30,				
	2018	2019	2020	2021	2022
Nonspendable fund balances	$ 464,847	$ 494,984	$ 301,600	$ 292,173	$ 397,393
Restricted fund balances (1)	4,855,651	6,446,999	9,002,015	10,687,757	11,083,194
Unrestricted fund balances					
Committed	1,362,953	1,205,417	1,244,339	1,265,718	1,081,414
Assigned	–	–	480,678	646,102	1,004,882
Unassigned	11,986,702	13,048,192	13,894,381	14,712,397	13,758,301
Total fund balances	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147	$ 27,325,184
Unrestricted fund balances as a percentage of total expenditures	25.4%	27.0%	29.2%	30.4%	27.2%
Unassigned fund balances as a percentage of total expenditures	22.8%	24.7%	26.0%	26.9%	23.6%

(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.

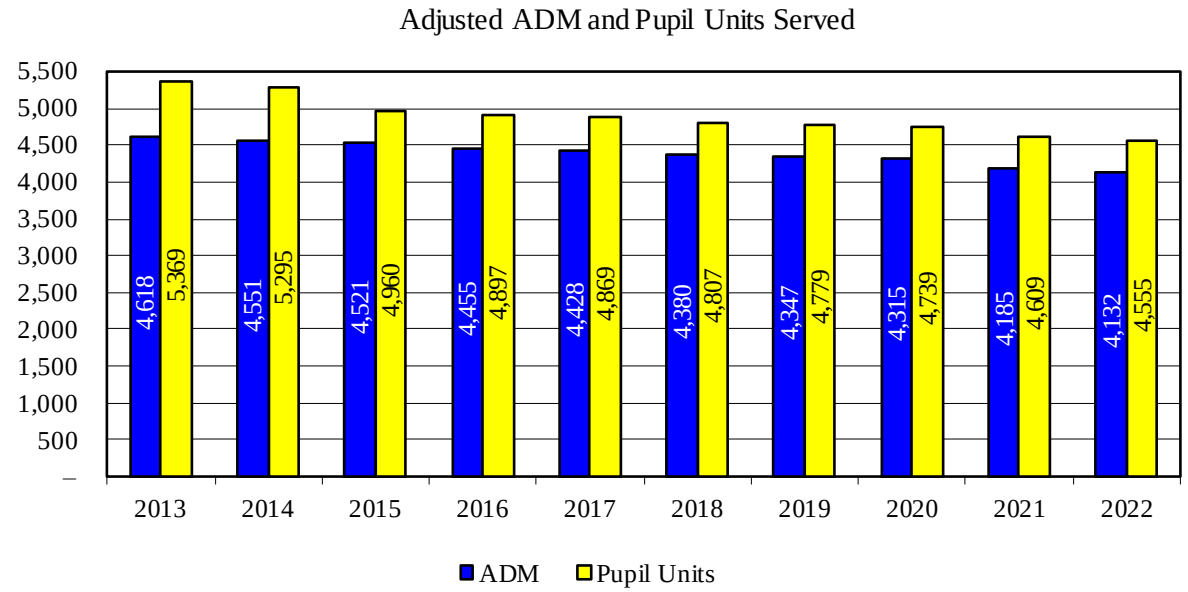
The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

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

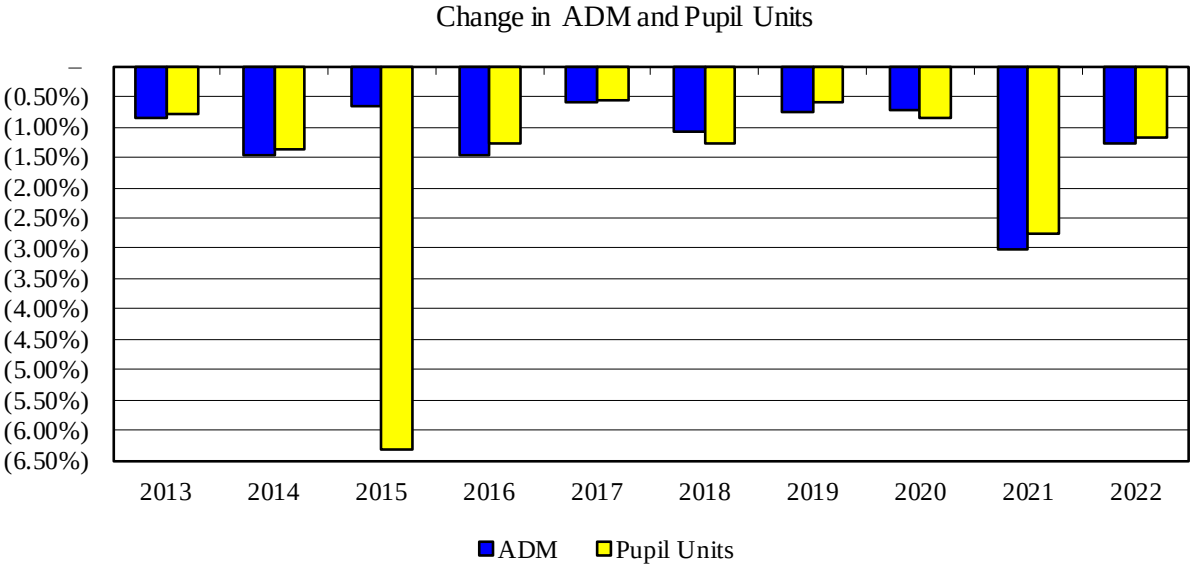
At June 30, 2022, unrestricted fund balances in the General Fund represented 27.2 percent of annual expenditures, or about 14 weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The following graph presents the District's ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



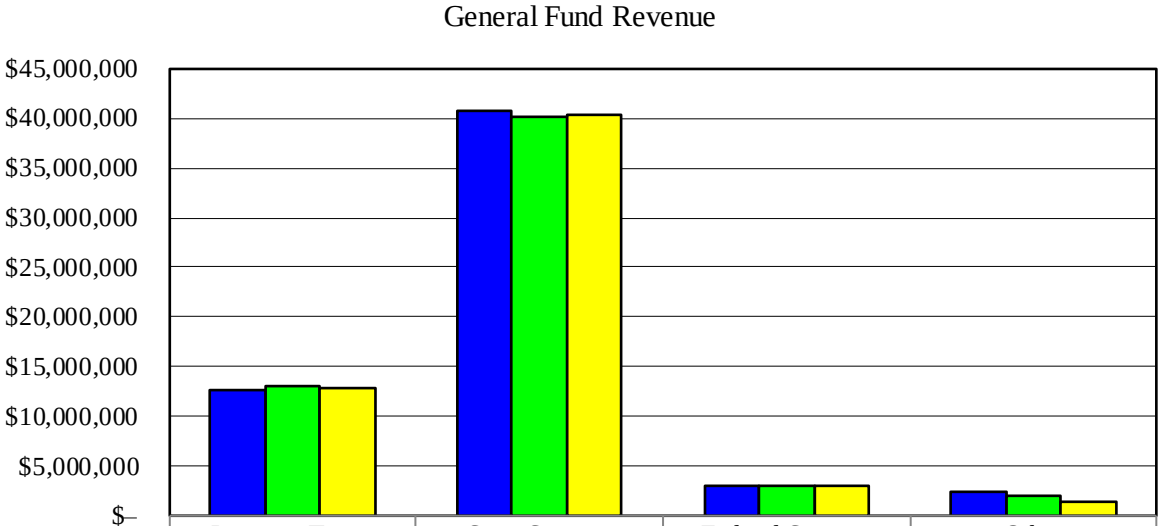
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year's revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated ADM of 4,132 in 2022, a decrease of 53 ADM, or 1.3 percent from the prior year. The number of pupil units served by the District for fiscal 2022 was 4,555, a decrease of 54 (1.2 percent) from the prior year.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2022:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,695,734	$40,696,544	$3,045,014	$2,280,593
Actual	$12,928,311	$40,141,870	$2,960,020	$1,914,975
Prior Year	$12,864,944	$40,287,634	$2,946,054	$1,445,576

Total General Fund revenues were $57,945,176 for the year ended June 30, 2022, which was $772,709 (1.3 percent) under the final budget and $400,968 (0.7 percent) more than the prior year.

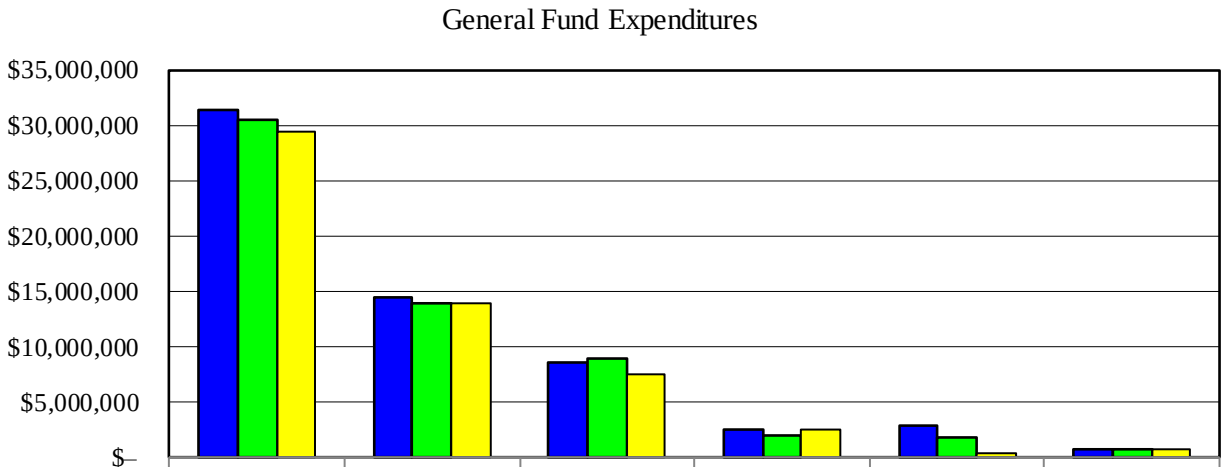
The variance to budget was primarily in state and other local sources, which were $554,674, and $365,618 less than projected, respectively. The District served fewer students than anticipated, accounting for the variance in state sources. Other sources were up over the prior year, but were still not back to pre-pandemic levels. Federal sources were less than anticipated, due to the timing of grant spending that will carry over to the following year. Conservative budgeting for property taxes partially offset the variances in other sources.

The change from the prior year was mainly in other local sources, which increased $469,399 from the prior year. As previously mentioned, these sources were up, largely in fees and charges for services with easing pandemic restrictions and the return of students to the classroom.

The graph above reflects the concentration of state sources (69.3 percent) followed by property taxes (22.3 percent) recognized to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2022:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$31,407,083	$14,461,402	$8,569,092	$2,549,619	$2,998,767	$692,078
Actual	$30,613,884	$14,017,226	$8,910,759	$2,006,917	$1,868,464	$837,074
Prior Year	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976

Total General Fund expenditures were $58,254,324 for the year ended June 30, 2022, which was $2,423,717 (4.0 percent) under the final budget and $3,516,250 (6.4 percent) higher than the prior year.

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

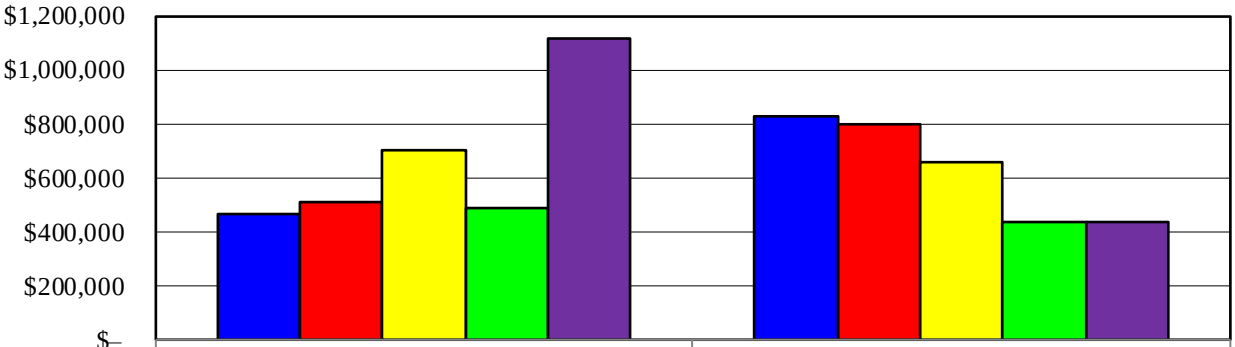
Salaries and employee benefits, which account for 76.6 percent of General Fund spending, were $1,250,706 (2.9 percent) over the prior year and $1,237,375 (2.7 percent) under budget. Open positions in several programs contributed to the budgetary savings. A return of students to the buildings for the year and natural increases approved through contract negotiations accounted for the change in spending over the prior year.

Capital expenditures increased over the prior year by $1,390,051, but was less than anticipated by $1,130,303, largely seen in the sites and buildings program. Spending for capital fluctuates from year-to-year and to budget based on approved projects and timing of completion as intended with the District's long-term facilities maintenance plans.

OTHER FUNDS OF THE DISTRICT

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

Other Operating Funds
Total Fund Balances



	Food Service Special Revenue	Community Service Special Revenue
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430
2022	$1,114,823	$440,759

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2022 with a fund balance increase of $624,073, compared to a budgeted increase of $5,899. Actual revenues were above projected amounts by $634,965, and actual expenditures were more than budget by $16,791. Participation levels were difficult to anticipate with the changing learning models, along with programming changes in the financing of school nutrition programs, contributing to the variances in revenues and expenditures compared to budget and the prior year. The Food Service Special Revenue Fund had a year-end fund balance of $1,114,823, representing 41.9 percent of annual expenditures totaling $2,660,459.

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

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2022 with a fund balance decrease of $671, compared to a budgeted spend down of $205,423. Actual revenues were more than projected amounts by $145,518, while actual expenditures were less than budget by $59,234. Conservative budgeting for program participation, with uncertainty related to the pandemic, contributed to the revenue budget variance. The District's savings in spending were largely in salary and benefits with open positions in the current year. The Community Service Special Revenue Fund had a year-end fund balance of $440,759, representing 18.7 percent of annual expenditures totaling $2,356,673.

Community Service Special Revenue Fund (continued)

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

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $3,977,083, compared to a decrease of $8,418,946 anticipated in the budget. Capital outlay expenditures were less than budget, due to conservative budgeting and timing delays of projects. At year-end, $9,976,685 of fund balance remains restricted for capital projects.

Debt Service Fund

Total fund balance in the Debt Service Fund increased by $1,178,966 in the current year, which was $30,190 less than the increase anticipated in the budget. The Debt Service Fund balance increase is due to restricted debt levies made in the current year to finance future qualified school construction bond payments. The Debt Service Fund has a year-end fund balance of $13,527,201 available for future principal and interest debt service payments.

Proprietary Funds – Internal Service Funds

The District uses internal service funds to account for health and dental insurance offered by the District to its employees as self-insured plans. The following table presents the combined activity reported for the past three fiscal years for the internal service funds:

	June 30,		
	2020	2021	2022
Operating revenue			
Charges for services	$ 9,230,392	$ 9,505,225	$ 9,075,293
Operating expenses			
Health benefit claims	8,148,838	8,170,183	9,094,925
Dental benefit claims	501,024	609,945	616,459
Total operating expenses	8,649,862	8,780,128	9,711,384
Operating income (loss)	580,530	725,097	(636,091)
Nonoperating revenue			
Investment earnings	75,075	8,546	13,743
Change in net position	655,605	733,643	(622,348)
Net position			
Beginning of year	4,941,970	5,597,575	6,331,218
End of year	$ 5,597,575	$ 6,331,218	$ 5,708,870

Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of $5,479,026 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,		
	2022	2021	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 52,384,652	$ 54,838,330	$ (2,453,678)
Total capital assets, net of depreciation	89,147,217	87,730,184	1,417,033
Bonds payable (including premium/discount)	(76,300,065)	(77,889,387)	1,589,322
Pension adjustments	(45,445,853)	(48,145,872)	2,700,019
OPEB adjustments	(3,052,972)	(4,280,100)	1,227,128
Other adjustments	4,641,093	4,694,724	(53,631)
Total net position – governmental activities	$ 21,374,072	$ 16,947,879	$ 4,426,193
Net position			
Net investment in capital assets	$ 22,771,722	$ 23,581,307	$ (809,585)
Restricted	26,040,498	23,780,384	2,260,114
Unrestricted	(27,438,148)	(30,413,812)	2,975,664
Total net position	$ 21,374,072	$ 16,947,879	$ 4,426,193

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g. Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by $4,426,193 during fiscal 2022. The District's net investment in capital assets decreased by $809,585. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

Restricted net position increased during the prior year, with the largest increase in amounts restricted for capital asset acquisition, debt service, and food service. The change in unrestricted net position includes changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The financial operations of the General Fund and internal service funds, as previously discussed, also contributed to the change in unrestricted net position.

ACCOUNTING AND AUDITING UPDATES

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

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

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

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

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

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

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

GASB STATEMENT NO. 99, *OMNIBUS 2022*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset.

- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
- Disclosures related to nonmonetary transactions.
- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements.
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*
- Terminology used in Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments* to refer to resource flows statements.

The requirements of this statement that are effective are as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS – AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

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

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

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

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

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

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Hastings Public Schools

INDEPENDENT SCHOOL DISTRICT 200
1000 11TH STREET WEST
HASTINGS, MN 55033-2597

Phone (651) 480-7000
Fax (651) 480-7004

BRIDGE TO SUCCESS

Dr. Robert McDowell
SUPERINTENDENT

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No audit findings were reported for the year ended June 30, 2021.

Hastings ISD 200 Combined Polling Place Resolution

Pursuant to due call and notice thereof a regular meeting of the School Board of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, was held in the said school district on November 22nd, 2022, at 6:00 o'clock p.m.

The following members were present:

The following members were absent:

Member, _____, introduced the following resolution and moved its adoption: A RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION.

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

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. **Each combined polling place must be a polling place that has been designated by a county or municipality.** The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

The combined polling places for this election shall be as follows:

COMBINED POLLING PLACE - 1: Hope Lutheran Church
16898 Michael Ave.
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-1 P-2 and W-1 P-3; Dakota County, Minnesota.

COMBINED POLLING PLACE - 2: Our Saviour's Lutheran Church
400 9th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-2 P-1 and W-2 P-2; and Nininger Township, Dakota County, Minnesota.

COMBINED POLLING PLACE - 3: United Methodist Church
615 15th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-3 P-1 and W-3 P-2; Dakota County, Minnesota.

COMBINED POLLING PLACE - 4: St. Phillips Lutheran Church
1401 15th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-4 P-1 and W-4 P-2; Dakota County, Minnesota.

COMBINED POLLING PLACE - 5: St. John's Lutheran Church
202 8th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the cities of Rosemount, P-2, Vermillion, Hampton, Miesville and

New Trier; and Marshan, Vermillion, Ravenna, Douglas and Hampton Townships, all in Dakota County, Minnesota; the City of Afton, W-2 P-1, the City of Cottage Grove, P-3 and P-7, the City of Hastings, W-1 P-1 and Denmark Township, all in Washington County, Minnesota, and Welch Township in Goodhue County, Minnesota.

Note: See Section 2.3.2 of the Election Manual regarding changing polling places in the case of an emergency or if the polling place is no longer available.

3. Pursuant to Minnesota Statutes, Section 2015A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

   Note: See Section 3.6 of the Election Manual regarding certain restrictions on voting hours.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within the thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a non-forwardable notice mailed at least twenty-five (25) days before the date of the first election in which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

   (<u>if a combined polling place is changed, the change must be adopted at least ninety (90) days prior to the first election where it will be used unless that polling place has become unavailable for use.)</u>

The motion for the adoption of the foregoing resolution was duly seconded by _____.

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

The following voted against:

WHEREUPON the said resolution was declared duly passed and adopted.

_____

Becky Beissel
ISD 200 School Board Clerk

INDEPENDENT
SCHOOL DISTRICT #200

Master Agreement

~~2020-2021~~2022-2023
~~2021-2022~~2023-2024

District Supervisors

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ARTICLE I - DEFINITIONS

Section 1 - Definition of Unit

Subd. 1 – All positions listed in Salary Appendix A shall be considered a part of the Supervisors' salary program and covered under the terms of this Agreement.

Subd. 2 – Employment in positions covered by Agreement shall be at-will, unless an employment contract exists.

Subd. 3 – Positions covered by this Agreement are exempt and not subject to overtime laws.

Section 2 - 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 3 - 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 4 – 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 II - SCHOOL BOARD RIGHTS

Section 1 - Inherent Managerial Rights

The Supervisors recognize that the school board 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 school board.

Section 2 - Management Responsibilities

The Supervisors recognize the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations, and with its primary obligation to provide educational opportunity for the students of the school district.

Section 3 - Effect of Laws and Regulations

The parties recognize that the school 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 III – SUPERVISOR RIGHTS

Section 1 - Right to Views

Nothing contained in the 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 designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the employee, nor shall it be construed to require any public employee to perform labor or services against his/her will.

Section 2 - Personnel Files

Subd. 1 - Employees shall have the right to inspect their individual personnel files.

Subd. 2 - Supervisors shall receive a copy of evaluation materials which are initiated by the School Board and placed in the Administrator's individual personnel file.

ARTICLE IV - COMPENSATION

Section 1 - Wages/Compensation

Subd. 1 - The wages/compensation reflected in Appendix A shall be in effect for the period commencing July 1, ~~2020~~ 2022 and ending June 30, ~~2022~~2024.

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 employer.

Section 3 - Pay

Subd. 1 - Employees shall be paid twice per month. If a pay date falls on a Saturday, Sunday, or 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, unless otherwise elected prior to July 1 each year.

Section 4 - Advancement on the Salary Schedule

Subd. 1 - Employees hired on or before December 31 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 December 31 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 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 V - VACATION AND HOLIDAYS

Section 1 ~~–~~ Vacation

Subd. 1 – Employees working at least 184 days per year ~~52 weeks~~ shall be eligible for vacation. Vacation accruals will be allocated on July 1 each year. Accruals will be based on the actual number of years completed at the time of the accrual.

Subd. 2 - ~~Vacation accrual will be pro-rated for employees working less than 52 weeks.~~
Accrued vacation shall be adjusted for employees who resign prior to the end of the year and an employee's last check will be deducted for any vacation leave used in excess of that earned.

Subd. 3 - Employees shall earn vacation in accordance with the accrual schedule below:

Years of Employment	Annual Days Earned
0 – 4	20
5 – 9	25
10 or more	28

Subd. 4 – Employees working at least 184 days, but less than 52 weeks per year ~~and hired prior to July 1, 2008,~~ shall be eligible for five ~~two~~ days of vacation.

Subd. 5 - An employee may carry over a maximum of ten days into the next fiscal year. ~~In extenuating circumstances, with advance approval of the Superintendent employees may carry over up to five days into the next fiscal year.~~

Subd. 6 - Upon termination, the employee's last pay check will be adjusted for any vacation used in excess of what has been earned.

Subd. 7 - Employees shall be eligible to receive payment for up to ten unused earned vacation days upon separation from the District at their regular daily rate of pay.

Section 2 - Holidays

~~Subd. 1 - For the 2020-2021 school year only, the following legal holidays will be provided to Supervisors covered by this contract:~~

1. ~~Independence Day (This is a holiday for 12 month employees only)~~
2. ~~Friday before Labor Day (This is a holiday for 12 month employees only, if school is not in session. If school is in session this holiday shall be moved to the Thursday of Teacher Association. It is not a floating holiday.)~~
3. ~~Labor Day~~
4. ~~Friday of Teacher Association~~
5. ~~Thanksgiving~~
6. ~~Friday after Thanksgiving~~
7. ~~Christmas Eve~~
8. ~~Christmas Day~~
9. ~~New Year's Eve~~
10. ~~New Year's Day~~
11. ~~Presidents' Day Observed~~
12. ~~Good Friday~~
13. ~~Easter Monday (If school is not in session, this day would be a non-workday; it is not a floating holiday nor is it replaced with another day).~~
14. ~~Memorial Day~~

~~Subd. 2 - If any of the legal holidays fall on weekend days, the holiday will be observed on the preceding Friday or the following Monday, as determined by the District.~~

Subd. ~~1~~3 - ~~Effective July 1, 2021, e~~Employees working 52 weeks shall be entitled to 14 district established holidays each year. Employees working less than 52 weeks shall be eligible for paid holidays that fall within their work year.

Subd. 2 - If any of the legal holidays fall on weekend days, the holiday will be observed on the preceding Friday or the following Monday, as determined by the District.

ARTICLE VI - LEAVES

Section 1 - Essential Leave

Subd. 1 - Employees working 52 weeks will earn three days of Essential Leave which will be allocated on July 1 each year. Employees working less than a full year shall receive Essential Leave on a pro-rated basis.

~~Subd. 2 - For the 2020-2021 school year only, unused Essential Leave will be carried over into the following year, with a maximum accrual of six days per year. Employees may request payment for unused Essential Leave days at the teacher substitute rate of pay. Requests for payment are to be made to the HR department and payment shall be made in a supplemental payroll at the end of July.~~

Subd. ~~2~~3 - ~~Effective July 1, 2021, e~~Employees will be paid out for unused essential leave days at the end of each school year, to be paid at a daily rate of $~~140~~ 160 for full time employees. Payment of such days shall be made by no later than July 30 of each year.

Section 2 - Sick Leave

Subd. 1 - Employees shall be credited with an annual accrual of 15 days of sick leave per year. Employees working less than the full year will be credited with sick leave on a pro-rated basis. During the initial year of employment only, the total sick leave allowable will be available to the employee after working a minimum of one day. Upon termination of employment, an employee's last check will be deducted for any sick leave used in excess of that earned.

Subd. 2 - Sick leave is to be utilized for all absences resulting from an employee's illness or injury, or that of a minor child. Sick leave may be utilized for absences due to illness or injury of the employee's spouse, adult child, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent, up to 160 hours per 12 month period, beginning July 1 of each year, pursuant to M.S. 181.9413.

Subd. 3 - The school board may require an employee to furnish a medical certificate from a qualified physician as evidence of illness or injury, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the employee will be so advised.

Subd. 4 - Unused sick leave days may accumulate without limit.

Subd. 5 - Employees with accrued sick leave in excess of 142 days will be paid out for up to six days of unused sick 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 $160~~116~~ for full time employees. Payment of such days shall be made no later than July 30 of each year.

Subd. 6 - For the duration of the 2022-2024 Agreement, and until the 2024-2026 Agreement is ratified, this Subd. shall be replaced by the Sick Leave Bank MOU at the end of this Agreement. On or about January 15 of each year, the business office will contact members for voluntary donations of unused sick leave days to establish and maintain a paid sick leave bank up to 250 days. Employees may donate a maximum of two days per year to the bank. If a member of the bargaining unit runs out of sick leave due to serious illness, they may submit a request to the Director of Human Resources, to use up to ten days of leave from the sick leave bank.

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/guardian, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle, grandparent, grandchildren, spouse's grandparent, stepparent, ~~or guardian,~~ domestic ~~life~~ partner, or domestic ~~life~~ partner's parent.

~~Subd. 3 - At the discretion of the Superintendent, up to two days of bereavement, in addition to those identified in Subd. 2 and Subd. 3 above, may be granted. Such days shall be deducted from sick leave.~~

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.

~~**Section 4 - Jury Duty**~~

~~Subd. 1 - An employee who is called to jury duty shall notify the Human Resources office immediately upon receipt of the notice so that arrangements to excuse an employee to serve may be made if necessary.~~

~~Subd. 2 - An employee who is absent because of jury service will receive their regular salary from the district during the period of service, provided the employee submits pay received for the jury service, less any reimbursement for mileage or parking, in accordance with state laws~~

ARTICLE VII – 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, personnel 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 School Closing & Provisions Guidelines, located on the School District Webpage ~~under Staff Forms~~.

Section 2 - 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.

Section 3 - Mileage Reimbursement

The School District will pay the federal mileage reimbursement rate for personal vehicles used in connection with School District business.

ARTICLE VIII - INSURANCE

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:

~~**Single Coverage**~~

~~Non-High Deductible (Comp Basic)~~

~~Effective July 1, 2020: Up to $768.50 per month~~ High

~~Deductible/VEBA~~

~~Effective July 1, 2020: Up to $668.50 per month~~

~~**Family Coverage**~~

Non-High Deductible (Comp Basic)

Effective July 1, 2022~~0~~: Up to $1,867~~6.18~~ per month

High Deductible/VEBA

Effective July 1, 2023~~0~~: Up to $1,667~~6.18~~ 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, 2022~~0~~: $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, 2022~~0~~: $200.00 per month

Subd. 5. - The ~~annual VEBA contribution will be made in a lump sum on the first payroll of July during the 2020-2021 and 2021-2022 school years. Effective July 1, 2022, the~~ annual VEBA contribution will be divided equally over the number of payrolls the employee is paid each year.

Subd. 6 – For the 2023-2024 plan year (through June 30, 2024) an employee shall experience an increase in deduction for family coverage of no more than $15.00 per month.

Subd. ~~6~~ 7 - In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the School 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 School 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, 202~~0~~2: Up to $119.33 per month

Section 4 - Life ~~and Accidental Death and Dismemberment (AD & D)~~ Insurance

The School District will provide a group term life and AD & D insurance policy in the amount of $150,000 for each Supervisor who qualifies for, and is enrolled in, the life insurance plan.

Section 5 - Long Term Disability (LTD) Insurance

Subd. 1 - The School 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 at the same cost as provided for active employees.

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 School District. The School Board'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 School District as a result of denial of insurance benefits by an insurer.

ARTICLE IX - MATCHING DEFERRED COMPENSATION

Section 1 - Eligibility

Employees who are regularly employed with the school district shall be eligible to participate in a 403(b)/457 matching contribution plan pursuant to M.S.356.24. Employees eligible for severance shall not be eligible for a 403(b)/457 match.

Section 2 - 403(b)/457 Matching Plan

Subd. 1 - Employees shall be entitled to a matching District contribution to a tax deferred account, subject to State and Federal law on the following basis:

Years of Actual Service Completed In District 200	Maximum Annual Match
0 – 4	2.5% of annual salary
5 – 9	3.0% of annual salary
10 +	3.5% of annual salary

Subd. 2 - Annual matching contributions shall not exceed $3,000 annually, or a lifetime maximum of $35,000.

Subd. 3 – District match eligibility shall be determined on July 1 each year. Eligibility will be based on actual number of years completed at the time eligibility is determined.

Subd. 4 - The district contribution will begin when the employee establishes participation in an eligible investment program as defined by statute. The district match cannot be accumulated on a retroactive basis.

Subd. 5 - Changes to or initial entry into the plan shall occur on the first pay day following the date a salary reduction authorization is received by the Human Resources Department.

ARTICLE X – GRIEVANCE PROCEDURE

Section 1 - Definitions

Subd. 1 - Grievance: A grievance shall be defined as a complaint by an employee based on an alleged violation, misinterpretation, or inequitable application of any of the terms of this agreement.

Subd. 2 - Days: Days for purposes of this Article shall mean working days.

Subd. 3 - Representative: Representative shall mean any person designated by the employee, an administrator, or the School Board, to act on their behalf.

Section 2 - Time Limits

Subd. 1 - Extension: Time limits specified in this Agreement may be extended by mutual consent.

Subd. 2 - If the employee does not file a grievance, in writing as defined herein, within 20 days after the employee knew or should have known of the act or condition on which the grievance is based, or within 30 days after informal procedures are initiated, whichever is less, the grievance shall be considered waived.

Subd. 3 - Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act or event, for which the designated period of time begins to run shall not be included.

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.

Subd. 5 - Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance.

Section 3 - Informal Procedures

Subd. 1 - If an employee feels that he/she has a grievance, he/she shall first discuss the matter with his/her supervisor to whom he/she is directly responsible, in an effort to resolve the problem informally.

Section 4 - Formal Procedures

Subd. 1 - Level One - If an aggrieved person is not satisfied with the disposition of his/her problem through informal procedures, he/she may submit his/her claim as a formal grievance in writing to the supervisor.

Subd. 2 - The supervisor shall, within five days, render a decision and the reason therefore in writing to the aggrieved person.

Subd. 3 - Level Two - If the aggrieved person is not satisfied with the disposition of the grievance at Level One, he/she may appeal the grievance to Level Two by filing a written appeal with the Superintendent within ten days of receipt of the written decision at Level One.

Subd. 4 - The Superintendent or designee shall arrange a meeting with the aggrieved person within ten days of receipt of the written appeal to discuss the grievance.

Subd. 5 - The Superintendent or designee shall issue a decision, and the reasons therefore, in writing to the aggrieved person within ten days of the meeting.

Subd. 6 - Level Three - If the aggrieved person is not satisfied with the disposition of the grievance at Level Two, he/she may appeal the grievance to Level Three by filing a written appeal with the chairperson of the School Board within ten days of receipt of the written decision at Level Two, or twenty days after the Level Two meeting, whichever is sooner.

Subd. 7 - The School Board or a committee thereof, shall meet with the aggrieved party and the Association upon request, to discuss the grievance. Such meeting, if requested, shall be conducted informally, and all parties may present written and oral evidence, arguments and positions relating to the issues of the grievance.

Subd. 8 - The School Board shall issue its decision, and the reasons therefore, in writing to the aggrieved person within ten days of the meeting, or if no meeting is held, within twenty days of receipt of the written appeal.

Section 5 - 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 herein, the employee 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 or to enforce the award of an arbitrator.

ARTICLE XI - DURATION

Section 1 - Duration

Subd. 1 - This agreement shall remain in full force and effect for a period commencing on July 1, ~~2020~~2022, through June 30, ~~2022~~2024. 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, ~~2022~~2024, all compensation and working conditions shall remain in effect as set forth in this Agreement until a successor Agreement is affected.

ARTICLE XII - GRANDFATHERED RETIREMENT CONDITIONS

Section 1 - Eligibility

Subd. 1 - The following special conditions apply only to the employee~~s~~ specifically identified by name in this Article of the agreement and hired prior to July 1, 2008, who are regularly employed with the school district. Thi~~s~~e~~se~~ employee~~s~~ will retain their rights to severance as outlined below and forfeit all rights to 403(b)/457 Matching Contributions by the district. Each section of Article XII~~VII~~ will sunset upon the retirement of the individual(s) named in that section.

Subd. 2 - Payment of Severance Compensation: Severance Compensation shall not be granted to any Supervisor who is discharged for cause by the School District. ~~All~~ The employee~~s~~ named under Article XII~~VII~~, who retire during the period covered by this contract, will participate in a Health Care Savings Plan. Within 15 ~~On the first~~ business day~~s~~ after the final date of employment in District 200, 100% of the total amounts of the compensation specified will be transferred to a Health Care Savings Plan.

Subd. 3 - Resignation/Retirement: Either party may terminate this agreement upon 30 days written notice with or without cause.

Subd. 4 - The District considers the following referenced employee~~s~~ as “exempt” and ~~employees~~, not subject to hourly wage laws. If it is determined that the above mentioned employees are “non-exempt” then the above stated salary is based on a ~~sixty~~ 60 hour work week. Any additional compensation needs to be approved in advance by the Superintendent or his/her designee.

Section 2 - Health Services Coordinator, Mary Ellen Fox

Mary Ellen Fox will receive retirement benefits as follows:

Subd. 1 - Eligibility: The full time employee identified in this section, hired prior to July 1, 2008, has completed at least 12 years of continuous service with the school district and is at least 55 years of age, shall be eligible for severance pay, pursuant to the provisions of this Article upon submission of a 30-day notice, written resignation accepted by the school board.

Subd. 2 - Severance: Mary Ellen Fox, upon retirement, shall receive as severance pay an amount representing 50 days' pay.

Subd. 3 - Deferred Compensation: In addition to the pay provided in Subd. 2, Mary Ellen Fox shall be eligible to receive as deferred compensation pay, upon the employee's retirement, the amount obtained by multiplying 60% of the employee's unused number of sick leave days, but in any event not to exceed 72 day's pay.

Subd. 4 - Daily Rate: The hours per day used in the above calculation are the number of hours worked per day at the time of retirement. Severance is capped at Grade 11, $29.10 per/hr., the maximum hourly rate for Grade 11, according to the salary schedule for the 2008/09 school year. Hours per day will be based on a five year average.

Subd. 5 - Group Insurance: An employee 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, but shall pay the entire premium for such insurance. It is the responsibility of the employee to arrange with the school business office to pay to the school district the monthly premium amounts in advance and on such date as determined by the school district. The employee's right to continue participation in such group insurance, however, will discontinue upon the employee reaching the age of 65.

Subd. 6 - Death of the Employee - In the event of the death of an employee who is eligible for severance pay under the provisions of Article VII, 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.

~~**Section 3 - Coordinator of District Services, Deanna Werner**~~

~~Deanna Werner will receive retirement benefits as follows:~~

~~Subd. 1 - Eligibility: The full time employee identified in this section, hired prior to July 1, 2008, has completed at least 12 years of continuous service with the school district and is at least 55 years of age, shall be eligible for severance pay, pursuant to the provisions of this Article upon submission of a 30-day notice, written resignation accepted by the school board.~~

~~Subd. 2 - Severance: Deanna Werner, upon early retirement, shall receive as severance pay an amount representing 50 days' pay. In addition, Deanna Werner shall receive, upon her 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. Based upon the above, the maximum number of days that could be paid for severance purposes is 150 days.~~

~~Subd. 3 - Daily Rate: The hours per day used in the above calculation are the number of hours worked per day at the time of retirement. Severance is capped at Grade 11, $29.10 per/hr., the maximum hourly rate for Grade 11, according to the salary schedule for the 2008/09 school year. The hours per day will be based on a five year average.~~

~~Subd. 4 - Group Insurance: An employee, 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 $225.00 per month towards Single Coverage and $350.00 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 school district shall be borne by the employee. It is the responsibility of the employee to make arrangements with the school business office to pay the school district the monthly premium amounts in advance and on such date as determined by the school district.~~

~~Subd. 5 - Death of the Employee: In the event of the death of the employee who is eligible for severance pay under the provisions of Article VII, 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.~~

APPENDIX A - SALARY PROGRAM

Grade 15

Director of Buildings and Maintenance*
Director of Food Service and Nutrition*

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2020-2021~~	~~$76,721~~	~~$80,803~~	~~$84,884~~	~~$88,966~~	~~$93,048~~	~~$97,129~~	~~$101,211~~
~~2021-2022~~	~~$77,488~~	~~$81,611~~	~~$85,733~~	~~$89,856~~	~~$93,978~~	~~$98,101~~	~~$102,223~~
2022-2023	$79,115	$83,325	$87,534	$91,743	$95,952	$100,161	$104,370
2023-2024	$80,698	$84,991	$89,284	$93,577	$97,871	$102,164	$106,457

Grade 14

~~Director of Food Service and Nutrition*~~
Health Services Coordinator (41.6 weeks)

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2020-2021~~	~~$69,268~~	~~$72,917~~	~~$76,566~~	~~$80,215~~	~~$83,864~~	~~$87,513~~	~~$91,162~~
~~2021-2022~~	~~$69,961~~	~~$73,647~~	~~$77,332~~	~~$81,017~~	~~$84,703~~	~~$88,388~~	~~$92,073~~
2022-2023	$71,430	$75,193	$78,956	$82,719	$86,481	$90,244	$94,007
2023-2024	$72,859	$76,697	$84,373	$88,211	$84,703	$92,049	$95,887

Grade 13

~~Coordinator of District Services~~
Finance Supervisor
Network Administrator
Payroll and Benefits Supervisor

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2020-2021~~	~~$63,610~~	~~$66,640~~	~~$69,670~~	~~$72,699~~	~~$75,729~~	~~$78,758~~	~~$81,788~~
~~2021-2022~~	~~$64,247~~	~~$67,306~~	~~$70,366~~	~~$73,426~~	~~$76,486~~	~~$79,546~~	~~$82,606~~
2022-2023	$65,569	$68,720	$71,844	$74,968	$78,092	$81,216	$84,340
2023-2024	$66,908	$70,094	$73,281	$76,467	$79,654	$82,841	$86,027

* These positions are grandfathered in as Directors. At such time as the positions become vacant, they will be posted as Supervisor positions.

Note: All positions are 52 weeks unless noted otherwise.

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 District Supervisors (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

WHEREAS, during the period of this MOU, Article VI, Section 2, Sick Leave, Subd. 6, 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 2022-2024 Master Agreement and continue until the ratification of the 2024-2026 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 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.

INDEPENDENT SCHOOL DISTRICT #200

Terms and Conditions of Employment

2022-2023
2023-2024

Unaffiliated Staff

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ARTICLE I - DEFINITIONS

Section 1 - Covered Positions

Subd. 1 - All positions listed in Salary Appendix A shall be considered a part of the Unaffiliated Staff employee group.

Subd. 2 - This is a meet and confer group and unless an employment contract exists, employment is at-will.

Section 2 - 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 legal holidays which the School Board is authorized to conduct school, if so designated by the School Board.

Section 3 - 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 4 - 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 these Terms and Conditions to apply.

ARTICLE II - COMPENSATION

Section 1 - Wages/Compensation

Subd. 1 - The wages/compensation reflected in Appendix A shall be in effect for the period commencing July 1, 2022 and ending June 30, 2024.

Subd. 2 – The Salary Appendix is for reference only and may be updated periodically. The wages/compensation provided herein may, at the sole discretion of the District, be increased 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 the District.

Section 3 - Employment Hours Record and Pay Schedule

Subd. 1 Employees shall punch in and out each day, using the District's time tracking system. Each week employees shall verify an employment hours record for each pay period.

Subd. 2 - Employees shall be paid twice per month for actual hours worked each pay period. If a pay date falls on a Saturday, Sunday, or holiday, employees will be paid on the last working day immediately preceding. Regular paychecks shall be delivered by direct deposit.

Subd. 3 - Employees working over 40 hours per week will be paid at one and one-half times their hourly rate for such time.

Section 4 - Advancement on the Salary Schedule

Subd. 1 - Employees hired on or before December 31 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 December 31, 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 Terms and Conditions of Employment.

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 - 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 4% increase above their current rate.

ARTICLE III - VACATION AND HOLIDAYS

Section 1 - Vacation

Subd. 1 - Employees working eight hours per day, 12 months per year, shall be eligible for vacation as follows:

Years of Service	Annual Vacation Days
Hire to 4 years	10 days
Starting 5 - 9 years	15 days
Starting 10 - 14 year	20 days
Starting 15+	25 days

Subd. 2 - Employees working less than eight hours per day, and/or less than 12 months per year, shall be eligible for vacation as follows:

Regularly Scheduled Hours/Yr	Annual Vacation Days
12 months but less than 8 hrs/day	10 days
1472 or more	5 days
Less than 1472 - hired prior to July 1, 2008	4 days
Less than 1472 - hired on or after July 1, 2008	2 days

Subd. 3 - Vacation accrual shall occur on July 1 each year. The total vacation earned during a fiscal year shall be available to the employee at the beginning of the year.

Subd. 4 - Employees beginning employment after July 1 shall earn a pro-rata amount of vacation.

Subd. 5 - Vacation time 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 vacation shall be at the employee's regularly scheduled base hours per day.

Subd. 7 - An employee may carry over a maximum of five days into the next fiscal year.

Subd 8 - An employee may not borrow vacation time from the next year.

Subd. 9 - Upon termination, the employee's last pay check will be adjusted for any vacation used in excess of what has been earned.

Subd. 10 - Employees shall be eligible to receive payment for up to five unused earned vacation days upon separation from the District.

Subd. 11 - In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is on vacation, the employee's leave may be changed to the appropriate leave type with the approval of Human Resources.

Section 2 - Holidays

Subd. 1 - Employees will be provided the following legal holidays:

1. Independence Day (12 month employees only)
2. Friday before Labor Day (12 month employees only, if school is not in session. If school is in session this holiday shall be moved to the Thursday of Teacher Association. It is not a floating holiday.)
3. Labor Day
4. Friday of Teacher Association (12 month employees only)
5. Thanksgiving
6. Friday after Thanksgiving (12 month employees only)
7. Christmas Eve
8. Christmas Day
9. New Year's Eve
10. New Year's Day
11. Presidents' Day Observed
12. Friday before Easter Sunday
13. Easter Monday (If school is not in session, this day would be a non-workday; it is not a floating holiday nor is it replaced with another day).
14. Memorial Day

Subd. 2 - If any of the legal holidays fall on weekend days, the holiday will be observed on the preceding Friday or the following Monday, as determined by the District.

ARTICLE IV - LEAVES

Section 1 - Essential Leave

Subd. 1 - Employees working eight hours per day, 12 months per year will earn three days of Essential Leave which will be allocated on July 1 each year. Employees working less than a full time shall earn two days per year. Essential leave shall be non-accumulative, for situations that arise requiring the employee's personal attention which cannot be attended to when school is not in session and which are not covered under other policies. Leave is granted according to the employee's regularly scheduled hours per day.

Subd. 2 - Unused Essential Leave will be paid out at the end of each school year, at the rate of $16.50 per hour. Payment of such days shall be made by no later than July 30 of each year.

Section 2 - Sick Leave

Subd. 1 - Employees will be granted sick leave, based on their regularly scheduled hours per day, according to the following subdivisions.

Subd. 2 - Employees scheduled to work less than 1472 hours per year shall earn nine sick leave days.

Subd. 3 - Employees regularly scheduled at least 1472 hours per year, and employees working 12 months but less than fulltime, shall earn 10 sick days.

Subd. 4 - Employees working eight hours per day, 12 months per year, shall earn 12 sick days.

Subd. 5 - In addition, an employee may use sick leave pursuant to M.S. 181.9413, for the illness of or injury to the employee's child (including biological, step, adopted or foster), adult child, grandchild, spouse, sibling, parent, grandparent, step-parent, or spouse's mother or father, or domestic partner. Sick leave does not apply to situations related to daycare issues, or lack of childcare.

Subd. 6 - The District may require an employee to furnish a medical certificate from a qualified physician as evidence of illness or injury, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the employee will be so advised.

Subd. 7 - Employees with accrued sick leave in excess of 142 days will be paid out for up to six days of unused sick 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 rate of $16.50 per hour. Payment of such days shall be made no later than July 30 of each year.

Subd. 8 - A Sick Leave Bank shall be available in accordance with the terms provided at the end of these Terms and Conditions.

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/guardian, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle, grandparent, spouse's grandparent, grandchildren, stepparent, 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 V - 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, personnel who were scheduled to work, but directed not to report, will be paid. If employees are directed to report, please refer to the District's School Closing & Provisions Guidelines located on the District's Webpage.

Section 2 - Work Stoppage

In the event of a strike or work stoppage by other employees, it is mutually agreed that employees covered under these Terms and Conditions of Employment shall be on duty and carry out policy, rules and assignments as may be directed by the District. The District reserves the right to make whatever directives deemed appropriate for the operation or protection of District programs and facilities.

Section 3 - Mileage Reimbursement

The District will pay the federal mileage reimbursement rate for personal vehicles used in connection with School District business.

ARTICLE VI - INSURANCE

Section 1 - Selection of Carrier

The selection of the insurance carrier and policy shall be made by the School Board.

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 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 works a minimum of 30 hours per week, and is enrolled in the District group medical-hospitalization and/or dental plan. Employees working at least 850 hours per year shall be eligible for coverage under the long term disability and life insurance plans.

Section 7 - 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 medical-hospitalization plan. The amount provided by the District shall be as defined in Subds. 2 and 3, however, the amount shall not exceed the actual cost of the insurance premium:

Subd. 2 - Single Coverage

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	District Contrib.
1606 to 1888	$769
1440 to 1605	$653

High Deductible/VEBA Plan

Hours Worked Per Year	District Contrib.
1606 to 1888	$663
1440 to 1605	$553

Subd. 3 - Family Coverage

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	District Contrib.
1606 to 1888	$1,614
1440 to 1605	$1,372

High Deductible/VEBA Plan

Hours Worked Per Year	District Contrib.
1606 to 1888	$1,414
1440 to 1605	$1,172

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 the 2023-2024 plan year (through June 30, 2024) an employee shall experience an increase in deduction for family coverage of no more than $15.00 per month.

Subd. 6 - 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, 2022: $100 per month

Subd. 7 - 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, 2022: $200 per month

Subd. 8 - Effective July 1, 2023, the monthly VEBA contribution will be divided equally over the number of payrolls elected by the employee each year.

Section 8 - 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	District Contrib.
1606 to 1888	$81
1440 to 1605	$69

Subd. 2 - The cost of the premium not contributed by the District shall be borne by the employee and paid by payroll deduction.

Section 9 - Life Insurance

Subd. 1 - The District will provide a group term life and AD & D insurance policy in the amount of $150,000 for each employee hired prior to July 1, 2023, who qualifies for, and is enrolled in, the life insurance plan.

Subd. 2 - The District will provide a group term life and AD & D insurance policy in the amount of $50,000 for each employee hired on or after July 1, 2023, who qualifies for, and is enrolled in, the life insurance plan.

Section 10 - 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 at the same cost as provided for active employees.

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 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.

ARTICLE VII - MATCHING DEFERRED COMPENSATION

Section 1 - Eligibility

Employees who are regularly employed with the District shall be eligible to participate in a 403(b)/457 matching contribution plan pursuant to M.S.356.24. Employees eligible for severance shall not be eligible for a 403(b)/457 match.

Section 2 - 403(b)/457 Matching Plan

Subd. 1 - Employees shall be entitled to a matching District contribution to a tax deferred account, subject to State and Federal law on the following basis:

Years of Actual Service Completed In District 200	Maximum Annual Match
4-8	2.5% of annual salary
9-13	3.0% of annual salary
14+	3.5% of annual salary

Subd. 2 - Annual matching contributions shall not exceed $2,500 annually, or a lifetime maximum of $35,000.

Subd. 3 - District match eligibility shall be determined on July 1 each year. Eligibility will be based on actual number of years completed at the time eligibility is determined.

Subd. 4 - The District contribution will begin when the employee establishes participation in an eligible investment program as defined by statute. The District match cannot be accumulated on a retroactive basis.

Subd. 5 - Changes to or initial entry into the plan shall occur on the first pay day following the date a salary reduction authorization is received by the Human Resources Department.

ARTICLE VIII - DURATION

Section 1 - Duration

Subd. 1 - In the event these Terms and Conditions are not updated by July 1, 2024, all compensation and working conditions shall remain in effect until such time as the Terms and Conditions are updated and approved by the School Board.

Subd. 2 - Employees covered under these Terms and Conditions of Employment shall provide the District 30 calendar days written notice prior to terminating employment.

APPENDIX A - SALARY PROGRAM

2022-2023

DESCRIPTION	Step	Grade 11	Grade 10	Grade 9	Grade 8	Grade 6
		Hourly Rates				
Grade 11						
Administrative Asstistant - Supt & Director of T&L						
Payroll Specialist	6	$30.80	$27.97	$25.47	$23.17	$19.40
	7	$31.55	$28.65	$26.09	$23.74	$19.81
Grade 10	8	$32.35	$29.35	$26.68	$24.25	$20.22
Career Center Coordinator	9	$33.12	$30.06	$27.28	$24.80	$20.59
Grounds Supervisor	10	$33.89	$30.75	$27.85	$25.34	$21.02
	11	$34.66	$31.43	$28.47	$25.88	$21.42
Grade 9	12	$35.44	$32.14	$29.06	$26.41	$21.82
Accounting Specialist	13	$36.18	$32.85	$29.66	$26.95	$22.42
Special Services Office Specialist	16	$37.43	$34.10	$30.66	$27.95	$23.42
Student Accounting Specialist	21	$38.68	$35.35	$31.66	$28.95	$24.42
Grade 8						
Administrative Assistant - Buildings & Grounds						
Administrative Assistant - Human Resources						
Grade 6						
Accounts Payable-Receivable Clerk						

Retention payment: For 2022-2023, all 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2022. All less than 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2022.

2023-2024

DESCRIPTION	Step	Grade 11	Grade 10	Grade 9	Grade 8	Grade 6
		Hourly Rates				
Grade 11						
Administrative Asstistant - Supt & Director of T&L						
Payroll Specialist	6	$31.42	$28.53	$25.98	$23.63	$19.79
	7	$32.18	$29.22	$26.61	$24.21	$20.21
Grade 10	8	$33.00	$29.94	$27.21	$24.74	$20.62
Career Center Coordinator	9	$33.78	$30.66	$27.83	$25.30	$21.00
Grounds Supervisor	10	$34.57	$31.37	$28.41	$25.85	$21.44
	11	$35.35	$32.06	$29.04	$26.40	$21.85
Grade 9	12	$36.15	$32.78	$29.64	$26.94	$22.26
Accounting Specialist	13	$36.90	$33.51	$30.25	$27.49	$22.87
Special Services Office Specialist	16	$38.15	$34.76	$31.25	$28.49	$23.87
Student Accounting Specialist	21	$39.40	$36.01	$32.25	$29.49	$24.87
Grade 8						
Administrative Assistant - Buildings & Grounds						
Administrative Assistant - Human Resources						
Grade 6						
Accounts Payable-Receivable Clerk						

Retention payment: For 2023-2024, all 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2023. All less than 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2023.

APPENDIX B - ADDITIONAL NOTES REGARDING SPECIFIC EMPLOYEES

The following exceptions to these Terms and Conditions of Employment shall apply:

Jody Geib

1. 5 vacation days, 2 essential days, 10 sick days, 10 holidays
2. All health and dental benefits prorated at 85%

Diane Freiermuth

1. Dental contribution grandfathered at $98.71 per month

Cathy Blaha

1. Dental contribution grandfathered at $98.71 per month

Steve Yanz

1. Grandfathered for retiree health and severance per the custodial Contract
2. Retiree Health capped at $325/month for single and $650/month for family
3. Dental contribution grandfathered at $98.71 per month
4. Hourly rate max for severance is capped at Grade 10 - $26.69
5. No district 403B match contribution (due to receiving severance)
6. Vacation days grandfathered at 30 days

Sue Becker

1. Grandfathered for vacation in accordance with Article III, Section 1, Subd. 1
2. Grandfathered for holidays in accordance with Article III, Section 2, 12 month employee levels
3. Grandfathered for sick leave in accordance with Article IV, Section 2, Subd. 4
4. Grandfathered for essential leave at three days

TERMS OF 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 Unaffiliated 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 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.).
    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.

INDEPENDENT
SCHOOL DISTRICT **#200**

Terms and Conditions

2022-2023

2023-2024

Technology Support Staff

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Independent ~~School District~~District #200 Hastings, Minnesota
~~Employment Provisions~~Terms and Conditions
District #200 Technology Support Staff

ARTICLE I ~~EMPLOYEE REPRESENTATIVE~~PURPOSE

This Agreement is entered into between the Hastings District, Independent District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") and Hastings Technology Support Staff, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, (hereinafter referred to as PELRA) to provide the terms and conditions of employment for employees during the duration of this Agreement.

SECTION 1- RECOGNITION

In Accordance with PELRA ~~of 1971, as amended,~~ the ~~School board~~District recognizes that the Hastings Technology Support Staff shall have those rights and duties as prescribed by PELRA~~, as amended~~, and as described in the provisions of this ~~Memorandum of~~ Agreement.

SECTION 2 ~~. —~~LEGAL RIGHTS~~:~~

Nothing contained in this Agreement shall deny or restrict either the ~~school district~~District or the employee regarding any rights under existing State or Federal Laws or regulations.

ARTICLE II
DEFINITIONS

SECTION 1 ~~- ,~~ —TERMS AND CONDITIONS OF EMPLOYMENT~~:~~

Shall mean the hours of employment, the compensation therefore, including fringe benefits, except retirement contributions or benefits, and the employer's personal policies affecting the working conditions of the employees, but does not mean educational policies of the ~~school district~~District.

SECTION 2 ~~- ,~~ —~~TECH SUPPORT~~ EMPLOYEES~~:~~

Employee s~~S~~hall mean any person employed by the ~~School Board~~District in a capacity exclusively associated with the provisions of Technology Support services. The term employee as used herein shall not include confidential employees, supervisory employees, essential employees, part-time employees whose services do not exceed 14 hours per week, employees who hold positions of a temporary or seasonal character for a period not in excess of 67 working days in any calendar year and emergency employees.

Specifically, the employees are as follows:

Grade 10, Theater Coordinator

Grade 10, Lead Computer Technician

Grade 9, Computer Tech II

Grade 6, 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 - OTHER TERMS:

Terms not defined in this Agreement shall have those meaning as defined by the PELRA ~~of 1971, and/or as amended.~~

ARTICLE III
SCHOOL BOARD RIGHTS

SECTION 1 - , INHERENT MANAGERIAL RIGHTS:

The technology employees recognize that the ~~school board~~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 technology personnel recognize the right and obligation of the ~~school board~~District to efficiently manage and conduct the operation of the ~~school district~~District within its legal limitations and with its primary obligation to provide educational opportunities for the students of its district.

SECTION 3 - , EFFECT OF LAWS, ~~RULES~~ 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.

~~The technology employees recognize that all employees covered by this Agreement shall perform the services prescribed by the school board~~District ~~and shall be governed by the laws of the State of Minnesota, and by school board~~District ~~rules, regulations, directives and orders, issued by properly designated officials of the school district~~District~~. The technology employees also recognize the right, obligation and duty of the school board~~District ~~and it's duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the school board~~District ~~insofar as such rules, regulations, directives and orders are not inconsistent with the terms of this agreement and recognize that the school board~~District~~, all employees covered by this agreement, and all provisions of this agreement are subject to the laws of the State of Minnesota, Federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of State and Federal government agencies. Any provisions 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.~~

~~SECTION 4. RESERVATION OF MANAGERIAL RIGHTS:~~

~~The foregoing enumeration of board rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated to this agreement are reserved to the school board~~District~~.~~

ARTICLE IV
~~TECHNOLOGY~~ EMPLOYEE RIGHTS

SECTION 1 ~~- .~~ RIGHT TO VIEW~~:~~

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 technology employees; nor shall it be construed to require any employee to perform labor or services against their will.

Section 2 - Personnel Files

Employees shall have the right to inspect their individual personnel files.

ARTICLE V 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

~~The wages reflected in Appendix A-1 & A-2 (salary schedule), attached hereto, shall be in effect for all technical support employees. The work day shall be assigned by the administration.~~

~~**Grade 10, Theater Coordinator**~~
~~**Grade 9, Computer Tech II,**~~
~~**Grade 8, Computer Tech I,**~~
~~**Grade 6, Assistive Technology Technician, Instructional Lab Technician**~~

Section 2 - Step Increase Status

Subd. 1. Employees shall be compensated pursuant to Appendix A~~-1 and A-2~~. If the initial employment is after January 1~~st~~, the employees shall not advance to the next step on the following July 1~~st~~. 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

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 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. 1 - 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 ~~sick~~ leave days, if any.

Section 5 - Salary Compensation

Salary to be paid on the 5th and 20th of each month.

~~**SUBD. 1. STEP INCREASE STATUS:**~~

~~Employees shall be compensated pursuant to Appendix A-1 and A-2. If the initial employment is after January 1st, the employees shall not advance on the following July 1st. Upon the expiration of this Agreement, a step is not automatic and is subject to renegotiation by the parties. The school boardDistrict reserves the right to withhold advancement on the salary schedule if, in the judgment of the board, circumstances warrant it.~~

~~SUBD. 2. 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 4% increase above their current rate. This could be a one or two step movement in the new grade. This same system will be true for any employee moving out of their bargaining group to accept a position in a different bargaining group (if a clerical employee accepts a position as an instructional technician~~

~~this same system of placement on the schedule will be applied).~~

~~SUBD. 3. MOVING TO A LOWER GRADE~~

~~Moving to a lower grade: When an employee moves to a position with a lower grade level they will be shadowed into the hourly rate based on their years of service compared to the years of service of those within that grade level and classification.~~

~~SUBD. 4. SUBSTITUTE PAY~~

~~Grade 6, Instructional Lab Tech for 2008-09, $12.58, thereafter Step 1 of the salary schedule.~~

~~Any individual substituting for an Instructional Lab Tech shall not be entitled to any other benefits provided by the Technology Support Contract.~~

SECTION 2 - , VACATION ALLOWANCE

Subd. 1 - Technology Support employees working eight hours per day, 12 months per year, shall be eligible for vacation as follows:

Years of Service	Annual Vacation Days
Hire~~1~~ to 4 years	10 days
Starting 5 - 9 years	15 days
Starting 10 - 14 years	20 days
Starting 15+	25 days

Subd. 2 - Employees working less than eight hours per day, or 12 months per year, shall be eligible for vacation as follows:

Regularly Scheduled Hours/Yr	Annual Vacation Days
12 months but less than 8 hrs/day	10 days
1472 or more	5 days
Less than 1472 - hired prior to July 1, 2008	4 days
Less than 1472 - hired on or after July 1, 2008	2 days

Subd. 3 - Vacation accrual shall occur on July 1 each year. The total vacation earned during a fiscal year shall be available to the employee at the beginning of the year.

Subd. 4 - Employees beginning employment after July1 shall earn a pro-rata amount of vacation.

Subd. 5 - Vacation time must be schedule in advance with the employee's supervisor and must be approved by the supervisor or his/her designee.

Subd. 6 - Pay for vacation 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 – An employee may not borrow vacation time from the next year.

Subd. 9 – If an employee fails to satisfactorily complete the six month probationary period and has used vacation during that period of time, the number of days used shall be deducted from his/her final paycheck.

Subd. 10 - If an employee resigns during the first year of employment, the number of allowable vacation days shall be pro-rated and paid accordingly and/or deducted if the number of vacation days used, prior to their resignation, would exceed the number of allowable days.

Subd. 11 - In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is on vacation, the employee's leave will be changed to the appropriate leave type with the approval of the Superintendent.

~~**SUBD. 1.**~~

~~12 month Technical Support employees will earn vacation in the following manner:~~

~~Full time employees under these provisions shall accrue vacation leave with pay as follows: 1 to 4 years 10 days~~

~~Starting 5 - 9 years 15 days~~

~~Starting 10 - 14 years 20 days~~

~~Starting 15+ 25 days~~

~~Employees not working a full eight (8) hour day should refer to Appendix B-1 & C-1.~~

~~**SUBD. 2.**~~

~~Newly hired twelve (12) month employees shall be eligible to utilize the number of allowable (pro-rated) vacation days during their first year of employment.~~

~~If an employee fails to satisfactorily complete the six (6) month probationary period and has used vacation during that period of time, the number of days used shall be deducted from his/her final paycheck.~~

~~OR~~

~~If an employee resigns during the first year of employment, the number of allowable vacation days shall be pro-rated and paid accordingly and/or deducted if the number of vacation days used, prior to their resignation, would exceed the number of allowable days.~~

~~Vacation days are to be arranged with the building principal or administrator in charge in advance to ensure proper leave/staffing during the employee's absence.~~

~~**SUBD. 3. CONDITIONS FOR VACATION ALLOWANCE**~~

~~Tech Support employees who are employed less than twelve (12) months and transfer to a twelve (12) month position, shall receive the number of vacation days on a pro-rated basis based upon the schedule in Subd. 1.~~

~~Example: A nine (9) month employee who has worked for seven (7) years – 199 days per year would have worked 1,393 days. 1,393 days divided by 261 days would place the employee at 5 years of employment (per the contract) and would have earned 15 days of vacation to be taken during the first year of twelve (12) month employment. Thereafter, the employee would follow the schedule as listed in the contract.~~

~~a. Vacation time will not be accumulated.~~

~~b. It is the policy of the school district~~District ~~not to permit accrual of and carrying over of vacation leave. However, effective July 1, 1996, twelve (12) month employees may carry over vacation leave with the written permission of the Superintendent.~~

~~Vacation time must be schedule in advance with the employee's supervisor and must be approved by the supervisor or his/her designee.~~

~~***Note:*** *In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is on vacation, the employee's leave will be changed to the appropriate leave type with the approval of the Superintendent.*~~

SECTION 4 - : ~~—~~ HOLIDAYS

Subd. 1 - The following provisions for paid holidays shall apply to all regularly employed members of Technology Support. Holiday pay shall be at the employee's regularly scheduled base hours per day.

Staff hired on or after July 1, 2008 and regularly scheduled to work less than 1472 hours per year shall receive the following holidays:

New Years' Day
President's Day
Good Friday
Memorial Day
Thanksgiving Day
Christmas Day

Subd. 2 - 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. 1.

Labor Day
Christmas Eve

Subd. 3 - Employees regularly scheduled at least 1472 hours per year, and employees working 12 months but less than fulltime, shall be eligible for the following paid holidays, in addition to those listed in Subd. 1

Labor Day
Christmas Eve
New Years' Eve
Easter Monday (if school is not in session)

Subd. 4 - Fulltime, 12 month employess shall be eligible for the following paid hoidays, in addition to those listed in Subd. 1

Labor Day
Christmas Eve
New Years' Eve
Easter Monday (if school is not in session)
Independence Day
Friday before Labor Day
Friday of Teacher Association
Friday after Thanksgiving

If any of the above holidays fall on weekends, the holiday will be observed on the Monday following or the Friday proceeding, as determined by the administration

Subd. 6 - When school is in session on President's Day, Technology Support employees may take the day as a floating holiday. If the floating holiday is not taken during the contracted days, it will then be paid at the end of the year at the rate of $16.50 per hour.

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-rated 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.

~~Any legal holidays to be granted Tech Support employees must conform with the yearly school calendar.~~

~~**SUBD. 1.**~~

~~Tech Support Personnel shall be granted the following paid holidays:~~

1472+ Hours Worked (10)	1471 Hours Worked (8)	1471 Hours Worked(6) *Not currently receiving holidays or hired after 7/1/2008*
New Year's Day	New Year's Day	New Year's Day
Presidents' Day	Presidents' Day	Presidents' Day
Good Friday	Good Friday	Good Friday
Easter Monday*		
Memorial Day	Memorial Day	Memorial Day
Labor Day	Labor Day	
Thanksgiving Day	Thanksgiving Day	Thanksgiving Day
Christmas Eve	Christmas Eve	
Christmas Day	Christmas Day	Christmas Day
New Years Eve		

**If School were not in session on EASTER MONDAY, this day would be a non-work day for all employees. This is not a floating holiday.)*

SUBD. 2.

If any of the above holidays fall on weekends, the holiday will be observed on the Monday following or the Friday preceding, as determined by the administration. When Christmas or New Year's Day fall on a Saturday or Sunday, the employees may take the additional day off as agreed to in the Master Agreement on either Friday or Monday, consistent with the needs of service. (For example: If Christmas falls on Sunday, the employee may take off Friday or Monday.)

Whensoever school is in session on President's Day, Tech Support employees may take the day as a floating holiday. If the floating holiday is not taken during the contracted days, it will then be paid at the rate of $14.50 per hour. The payment will occur in a supplemental payroll at the end of July.

SUBD. 3.

For all new employees (during their first year of employment) payment for holidays shall include those within the time period of their annual calendar.

SECTION 5 - . HOURS: BASIC WORK DAY, LUNCH, AND COFFEE BREAKS:

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 scheduled 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.

~~Full time and part time employees working at least six (6) hours or more shall be provided a duty-free unpaid lunch period of thirty (30) minutes. A duty-free fifteen (15) minute break will be provided for every consecutive four (4) hour work period on a non-accumulative basis.~~

SECTION 6 - ~~.~~ PROBATIONARY PERIOD:

The probationary period for ~~non-certified personnel~~Technology Support Employees ~~in this school district~~District ~~-~~shall be six (6) months. During the probationary period, the ~~non-certified~~ 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 7 - ~~.~~ OVER TIME

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 - **Vacation days, sick days and holidays count in the calculation of overtime.**

Subd. 3 - All overtime must be approved in advance by the Technology Coordinator.

SECTION 8. JOB POSTINGS:

Subd. 1 - All job openings will be posted for a minimum of five days. Posting 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 2 - Time Period

The District shall have the ability to temporarily assign employees to posted openings pending final selection of any posted jobs.

Section 3 - Effective Policy

The decision of the District on filling vacant positions is not subject to the binding arbitration clause of the grievance procedure.

~~All job postings will be posted for a minimum of five (5) work days. Postings will consist~~

~~of notification through school district email sent out district wide and will be available to view on the school district website.~~

ARTICLE VI
GROUP INSURANCE

Affordable Care Act. *In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the ~~School District~~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 ~~School District~~District.*

SECTION 1 ~~-~~ . ~~—~~ SELECTION OF CARRIER~~:~~

The selection of the insurance carrier and policy shall be made by the school board.

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

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$769
1417 to 1605	$653
1228 to 1416	$576
1026 to 1227	$500

High Deductible/VEBA Plan

1606 to 1888	$663
1417 to 1605	$553
1228 to 1416	$476
1026 to 1227	$400

Subd. 3 – Family Coverage

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,614
1417 to 1605	$1,372
1228 to 1416	$1,210
1026 to 1227	$1,049

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,414
1417 to 1605	$1,172
1228 to 1416	$1,010
1026 to 1227	$849

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 the 2023-2024 plan year (through June 30, 2024) an employee shall experience an increase in deduction for family coverage of no more than $15.00 per month.

Subd. 6 – 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, 2022: $100 per month

Subd. 7 – 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, 2022: $200 per month

Subd. 8 – Effective July 1, 2023, the monthly VEBA contribution will be divided equally over the number of payrolls elected by the employee each year.

~~**SECTION 2. MEDICAL-HOSPITALIZATION INSURANCE:**~~

~~**Subd. 1. Single Coverage:** Effective July 1, 2020, the school district~~District ~~shall contribute a sum not to exceed the cost of Comp Basic Single, based on hours worked Appendix B-1 & E-1, during the 2020-21 school year for the cost of the single premium for all Tech Support employees employed by the school district~~District ~~who qualify for and are enrolled in the group medical-hospitalization plan. The cost of the premium not contributed by the school district~~District ~~shall be borne by the employee and paid by payroll deduction.~~

~~Effective July 1, 2021 the district shall contribute a sum not to exceed the cost of Comp Basic Single, based on hours worked Appendix B-1, during the 2021-22 school year for the cost of the single premium for all tech support employees employed by the school district~~District ~~who qualify for and are enrolled in the group medical-hospitalization plan. The cost of the premium not contributed by the school district~~District ~~shall be borne by the employee and paid by payroll deduction.~~

~~**Subd. 2. Family Coverage:** Effective July 1, 2020, the school district~~District ~~shall contribute a sum not to exceed $1,613.69 per month of service based on hours worked Appendix B-1 & E-1, during the 2020-21 school year for the cost of the family premium for all tech support employees employed by the school district~~District ~~who qualify for and are enrolled in the school district~~District ~~group medical- hospitalization plan and who qualify for family coverage. The cost of the premium not contributed by the school district~~District ~~shall be borne by the employee and paid by payroll deduction~~Effective July 1, 2021, the

~~school district~~District ~~shall contribute a sum up to 73.5% of Comp Basic Family capped at $1,677.08 per month, based on hours worked, Appendix B-1, for the cost of the family premium for all tech support employees employed by the school district~~District ~~who qualify for and are enrolled in the school district~~District ~~group medical hospitalization plan and who qualify for family coverage. The cost of the premium not contributed by the school district~~District ~~shall be borne by the employee and paid by payroll deduction.~~

~~SECTION 3. INCOME PROTECTION INSURANCE:~~

~~The school district~~District ~~will pay the premium for the income protection insurance in force on the effective date of this Agreement for all Tech Support employees who are eligible.~~

Section 8 - 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
1026 to 1227	$53

~~SECTION 4. DENTAL INSURANCE:~~

~~Effective July 1, 2020 the school district~~District ~~shall contribute a sum not to exceed $81.00 per month based on hours worked Appendix B-1 & E-1, of service for a composite dental plan for all full time Tech Support Employee employed by the school district~~District ~~who qualify for and are enrolled in the dental plan.~~

~~Effective July 1, 2021, the school district~~District ~~shall contribute a sum capped at $81.00 per month of service for the cost of the dental insurance premium for all Tech Support employees who are employed by the school district~~District ~~who qualify for and are enrolled in the group dental insurance plan. The cost of the premium not contributed by the school district~~District ~~shall be borne by the employee and paid by payroll deduction (based on hours worked, Appendix B1 & E1).~~

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 employees employed by the District

SECTION 10 - ~~5.~~ LIFE INSURANCE:

The ~~school district~~District shall provide a group term insurance policy covering all eligible~~full time~~ employees in the amount of $50,000.00.

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 6. CLAIMS AGAINST THE SCHOOL DISTRICT**~~**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 school district~~District ~~pursuant to this Article. It is further understood that the school district~~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 school district~~District ~~as a result of a denial of insurance benefits by an insurance carrier.~~

~~**SECTION 7. COMBINING HOURS**~~

~~If an employee works in more than one bargaining unit they can combine their hours to qualify for insurance; Custodian, Instructional Tech/Support Staff, HESA, Food Service, Health Services, Paraprofessionals, Community Ed Paraprofessionals, Community Ed Coordinators Individual Business Office. The district will allow combining of contributions (policy holder-family contribution + spouse- single contribution) only if family insurance coverage is needed due to the dependents (children).~~

SECTION 12 - ~~8.~~ 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 ~~school district~~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 leave pay, essential leave and/or vacation pay.

SUBD. 2

A deduction shall be made from the employee's accumulated sick leave accrual time according to the pro-rata portion of days of sick leave time which is used to supplement Worker's Compensation.

SUBD. 3

Such payments shall be paid by the ~~school district~~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 leave pay result in the payment of a total daily, weekly or monthly compensation that exceeds the normal compensation of the employee.

SECTION 13 - ~~9.~~ TAX SHELTERED ANNUITIES

The ~~school district~~District shall continue to make available to Tech Support employees the payroll deduction program for tax-sheltered annuities

ARTICLE VII
LEAVE PROVISIONS

SECTION 1 - ~~.~~ SICK LEAVE

Technology Support employees will be granted sick leave at the proration of their average hours per day, according to the following subdivisions.

SUBD. 1. Employees scheduled to work less than 1472 hours per year shall receive nine sick leave days.

Subd. 2– Employees regularly scheduled at least 1472 hours per year, and employees working 12 months but less than fulltime, shall be eligible for 10 sick days.

Subd. 3 – Fulltime, 12 month employees shall be eligible for 12 sick days.

~~Tech Support Staff members will be granted sick leave at the proration of their average hours per day according to Appendix C-1~~

~~SUBD. 1~~Subd. 4 -

Sick leave with pay shall be allowed by the school board 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.

The school board may require an employee to furnish a medical certificate from qualified physician as evidence of illness, indicating such absence was due to illness or injury, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the employee will be so advised.

In addition, an employee may use sick leave pursuant to M.S. 181.9413, for the illness of or injury to the employee's child (including biological, step, adopted or foster), adult child, grandchild, spouse, sibling, parent, grandparent, step-parent or spouses mother or father, or domestic partner, provided the employee has a Domestic Partnership Agreement & Affidavit form on file with the District.

Sick leave does not apply to situations related to daycare issues, or lack of childcare.

~~SUBD.~~Subd. ~~2~~5 -

Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

~~SUBD. 3~~Subd. 6 -

Sick leave pay shall be approved upon submission of sick leave through the TimeClock+ System.

~~SUBD. 4~~Subd. 7 -

Employees are required to give adequate notice to their supervisor when sick leave is to be taken to allow time to obtain replacements.

~~SUBD. 5~~Subd. 8 -

Sick days used in excess of accumulated sick leave shall be deducted from their salary.

~~SUBD. 6~~Subd. 9 -

Unused sick leave days may accumulate to 180 days. Tech Support Members will be paid up to five (5)days of unused sick leave beyond 150 days at the rate of $~~14.50~~ 16.50per hour. ~~–~~Payment of such days shall be made no later than July 30 of each year.

~~Those who prefer NOT to receive payment, please notify the Personnel Office, in writing, no later than June 1 of the current fiscal year. Payment will be made in a supplemental payroll at the end of July.~~

~~SUBD. 7~~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. ~~On or about January 15th of each year, the business office will contact members for voluntary donations of unused sick leave days to establish and maintain a paid sick leave bank up to 250 days. Employees may donate a maximum of 2 days per year to the bank.~~

~~If a member of the bargaining unit runs out of sick leave due to serious illness, they may contact the School Superintendent about their situation and request days from the sick leave bank. The Superintendent will determine the amount of sick leave to be granted from the bank, with a maximum of 10 days.~~

Section 2 - 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, spouses grandparent, grandchildren, stepparent, domestic life partner, or domestic life partner's parent.

~~**SECTION 2. BEREAVEMENT**~~

~~In the case of death in the immediate family (immediate family shall mean spouse, child, parent, brother, sister, aunt, uncle, mother-in-law, father-in-law, grandparents and grandchildren, stepchild, stepparent, or guardian, domestic life partner or domestic life partner's parent) up to five (5) days will be allowed per death without deduction in the pay and without deduction from sick leave.~~

~~At the discretion of the Superintendent, up to two (2) days in addition to those identified in paragraphs one and two may be granted. The additional day(s) shall be deducted from sick leave.~~

SECTION 3 ~~-~~ , ESSENTIAL LEAVE

Subd. 1 - Fulltime, 12 month employees will earn three (3) days of Essential Leave which will be allocated on July 1 each year. Employees working less than a full time shall earn two (2) days per year. Essential leave shall be ~~**Subd. 5. Essential Leave**~~

~~All employees will be granted leave, of no more than two (2) days per year,~~ non-accumulative, for situations that arise requiring the employee's personal attention which cannot be attended to when school is not in session and which are not covered under other policies. The leave is granted according to the employee's pro-rated hours per day. ~~Any days that are unused will be paid at a rate of $14.50 per hour. The payment for unused days will occur in a supplemental payroll at the end of July.~~

Subd. 2 - Unused Essential Leave will be paid out for unused essential leave days at the end of each school year, to be paid at a daily rate of $16.50 per hour. Payment of such days shall be made by no later than July 30 of each year.

SECTION 4 - . PARENTAL LEAVE

In the event of pregnancy, the Tech Support 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 twelve (12) months may be granted upon written request.

~~SUBD. 1.~~Subd. 1 -

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. 2.~~Subd. 2 -

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. 3.~~Subd. 3 -

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 5 - . UNPAID LEAVE OF ABSENCE

~~Effective July 1, 1996,~~ Tech Support Staff members who have been employed for at least three (3) 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 grant of such leave shall be at the discretion of the ~~school district~~District.

SECTION 6 – 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.

~~JURY DUTY~~

~~**Employees called to serve on a jury or subpoenaed to appear in court due to or because of their position with the school district**~~District~~**, shall remit pay to the district, not including mileage, and receive a regular day's pay.**~~

SECTION 7 - ~~.~~EMERGENCY CLOSINGS

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 staff are directed to report, please refer to the District's Provisions for the Closing of Schools, on the ~~School District~~District website under staff forms for further information.

ARTICLE VIII

EARLY RETIREMENT

SECTION 1 - ~~:~~

Tech Support Staff, who were hired prior to July 1, 2008, who have completed at least twelve (12) years of continuous service with the ~~school district~~District and who are at least fifty-five (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 ~~school board~~District.

SECTION 2 - ~~:~~

Eligible employees, upon early retirement, shall receive as severance pay an amount representing fifty
(50) days pay.

SECTION 3 - ~~:~~

Tech Support employees covered by this contract, who were hired prior to July 1, 2008, shall receive, upon their retirement, the amount of the employees 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.

Based upon the above, the maximum number of days that could be paid for severance purposes is 150 days for Tech Support employees.

SECTION 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.

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 (5) 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.

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 employees 2008-09 hourly rate is more than the capped amount, the 2008-09 rate will be used for severance purposes. ~~***See Appendix F-1***~~

SECTION 5 - :

Severance pay shall be paid by the ~~school district~~District in equal annual installments over a time period not to exceed two (2) years from the effective date of the retirement and shall not be granted to an employee who is discharged by the ~~school district~~District. The first payment will occur in the month of January following the retirement date. The 2nd payment will occur one year from that January. Severance payments will be placed in a 403(b) Plan in the individual's name. (The plan will be through ESI).

SECTION 6 - : GROUP INSURANCE

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 $225.00 per month towards Single Coverage and $350.00 per month towards Family Coverage, until the age of 65 or the expiration of eight (8) years of district contribution, whichever occurs first. The portion of the premium not contributed by the ~~school district~~District shall be borne by the Tech Support Staff member. See Appendix F-1

It is the responsibility of the employee to make arrangements with the school business office to pay the ~~school district~~District the monthly premium amounts in advance and on such date as determined by the ~~school district~~District.

SECTION 7 - : MATCHING CONTRIBUTION PLAN – 403B

Beginning July 1, 2008, employees who are hired after June 30th, 2008 who are regularly employed with the ~~school district~~District shall be eligible to participate in a 403(b) matching contribution plan pursuant to M.S.356.24.

Beginning July 1, 2008, employees who were hired prior to July 1, 2008, who are regularly employed with the ~~school district~~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 Article V – Severance.

Contributions

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 1/1.
Maximum annual match is capped at $2,500.
Maximum lifetime match is capped at $35,000

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 8 - :

In the event of the death of an employee who is eligible for severance pay under the provisions of 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 IX
MISCELLANEOUS

~~SECTION 1. SHORT COURSE TRAINING~~

~~The school district will pay the tuition costs of authorized and approved short course training.~~

~~**SECTION 2. PAY PERIODS**~~

~~Effective July 1, 2006, the pay periods will be on the 5th and the 20th of each month.~~

SECTION 3 - :EFFECTIVE DATE

The effective date of retirement shall be according to statutes.

SECTION 4 - : RESIGNATION

The resignation should be turned in at least two (2) 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 Board of Education at its next regular meeting for acceptance.

SECTION 5 - JOB ASSIGNMENT

Job assignment is the responsibility of the immediate supervisor.

SECTION 6 - SENIORITY

Seniority will be based on the date of employment.

~~Subd. 1.~~ Subd. 1 - Reduction of Work Force

If it becomes necessary to reduce the Tech Support work force, the following procedure will be followed to effect the staff reduction.

Subd.1a. Seniority for the reduction of work force purposes will be based on the total years of employment under the Technology Support Staff Contract; total years not necessarily concurrent.

Subd. 2a. The employee holding the eliminated position shall have the right to replace the least senior employee in the Tech Support group, provided the employee has more seniority then the employee being replaced and is qualified to perform the duties of that position.

Subd. 3a. Employees to be laid off shall receive written notice two 2) calendar weeks in advance of the effective date of the employee's last date of employment.

Subd. 4a. 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. 5a. Employees recalled from layoff shall be reinstated at the pay rate specific in the contract that is in force at the time of reemployment.

SECTION 7 - ABSENTEEISM

An employee who must be absent because of illness or other legitimate reason must notify the supervisor as early as possible.

SECTION 8 - 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 9 - . USE OF FACILITIES AND EQUIPMENT

The Technology Support Employees may reasonably use school copy machines, calculating machines, audio-visual equipment, computers and other accessories when such equipment is not otherwise in actual use and during non-working hours, so long as the equipment is kept in the building. The cost of materials for use of such equipment shall be borne by the Group. The Group shall also have access to school facilities such as classrooms, lecture halls, and theaters during non-working hours when those facilities are not in use, subject to the requirements and conditions contained in the District's facilities use policies and procedures.

~~The District 200 Tech Support Employees shall have the right to use school mailboxes and the inter- school mail service for organizational material, provided that all such material is clearly identified and the organization accepts all responsibility for such material.~~

~~When facilities are desired for meetings, such request will be submitted through channels.~~

SECTION 10 - . AGREEMENT COPIES

Copies of the Agreement shall be ~~reproduced at the expense of the Board and distributed to all Tech Support employees and to all subsequently hired employees covered by this Agreement.~~available online, on the District's website.

SECTION 11 - . MILEAGE

The district will pay the IRS rate per mile for authorized use of personal cars in connection with ~~school district~~District business as pre-approved by the immediate supervisor.

ARTICLE X
BMS GRIEVANCE PROCEDURE

5510.5110 POLICY

Parts 5510.5110 to 5520.5190 are to be literally construed so as to effectuate the purposes of Minnesota Statutes, Chapter 179A, the Public Employment Labor Relations Act.

5510.5120 APPLICATION

Parts 5510.5110 to 5510.5190 are applicable when a public employer and an exclusive representative of public employees have not reached agreement on or do not have access to a contract grievance procedure as required by Minnesota Statutes, Section 179A.20, Subdivision 4.

5510.5130 DEFINITIONS

SUBPART 1. SCOPE.

For the purpose of parts 5510.5110 to 5510.5190, the words defined in this part have the meanings given them.

SUBPART 2. BUREAU.

"Bureau" means the Bureau of Mediation Services.

SUBPART 3. DAYS

"Days" means calendar days.

SUBPART 4. EMPLOYEE

"Employee" means any public employee who is employed in a position that is part of an appropriate unit for which an exclusive representative has been certified under Minnesota Statutes, Section 179A.12.

SUBPART 5. GRIEVANCE

"Grievance" means a dispute or disagreement regarding the application or interpretation of any term of a contract required under Minnesota Statutes, Section 179A.20, Subdivision 1. If no contract exists between the exclusive representative and the employer, "grievance" means a dispute or disagreement regarding the existence of just cause in the discipline of any employee or the termination of nonprobationary employees.

SUBPART 6. NONPROBATIONARY.

"Nonprobationary" means an employee who has completed an initial probationary period required as part of the public employer's employment process.

SUBPART 7. PARTY.

"Party" means either the exclusive representative and its authorized agent or the employer and its authorized representative.

SUBPART 8. SERVICE.

"Service" means personal delivery or service by the United States Postal Service, postage prepaid and addressed to the individual or organization and its last known mailing address. Service under parts 5510.5110 to 5510.5190 is

effective upon deposit with the United States Postal Service as evidenced by a postmark or dated receipt, or upon personal delivery.

5510.5131 COMPUTATION OF TIME

In computing any period of time prescribed or allowed by parts 5510.5110 to 5510.5190, the day or act or event upon which a period of time begins to run shall not be included. The last day of the time period shall be included unless it is a Saturday, Sunday or holiday.

5510.5140 STEP ONE

When an employee or group of employees represented by an exclusive representative has a grievance, the employee or an agent of the exclusive representative shall attempt to resolve the matter with the employee's immediate supervisor within 21 days after the employee, through the use of reasonable diligence, should have had knowledge of the event or act giving rise to the grievance. The supervisor shall then attempt to resolve the matter and shall respond in writing to the grievant and the agent of the exclusive representative within five (5) days after the grievance is presented.

5510.5150 STEP TWO

If the supervisor has not been able to resolve the grievance or has not responded in writing within the time period provided in part 5510.5140 (step one), a written grievance may be served on the next appropriate level of supervision by the exclusive representative. The written grievance shall provide a concise statement outlining the nature of the grievance, the provisions of the contract or the just cause situation in dispute, and a statement of the relief or remedy requested. The written grievance must be served on the employer's representative within 15 days after the immediate supervisor's response was due under part 5510.5140 (step one). The employer's representative shall meet with the agent of the exclusive representative within five (5) days after service of the written grievance and both parties shall attempt to resolve the grievance. The employer's representative shall serve a written response to the grievance on the agent of the exclusive representative within five (5) days of the meeting. The response shall contain a concise statement of the employer's position on the grievance and the remedy or relief the employer is willing to provide, if any.

5510.5160 STEP THREE

If the grievance is not resolved under part 5510.5150 (step two), the exclusive representative may serve the written grievance upon the chief administrative agent of the employer or that person's designated representative within ten (10) days after the written response required by Part 5510.5150 (step two) was due. An agent of the exclusive representative shall meet with the chief administrative officer or designee within five days of service of the written grievance and they shall attempt to resolve

the matter. The chief administrative officer or designee shall serve a written response to the grievance or the agent of the exclusive representative within five (5) days of the meeting.

GRIEVANCE REPORT FORM

Independent ~~School District~~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

Independent ~~School District~~District 200
Hastings,
Minnesota

ARTICLE XII
DURATION

SECTION 1.

THIS AGREEMENT shall remain in full force and effect for a period commencing on July 1, ~~2020~~ 2022 through June 30, ~~2022~~2024. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration of this Agreement.

In the event a new Agreement is not in effect on July 1, ~~2022~~2024, 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 ~~as follows:~~on this ____ day of _____ 2022.

TECHNOLOGY SUPPORT STAFF DISTRICT

BY: _____ DATE _____

BY: _____ DATE _____

REPRESENTATIVE DISTRICT REPRESENTATIVE

BY: _____ DATE BY:

_____ DATE _____

REPRESENTATIVE SCHOOL BOARD CHAIR

~~Appendix~~

~~A-1 2020-~~

~~2021~~

OLD SCHEDULE ELIMINATED – SEE NEW BELOW

Grade Step	12	11	10	9	8	7	6	5	4	3
2-Min	$28.83	$26.50	$24.08	$22.05	$20.10	$18.52	$17.04	$15.66	$14.34	$13.23
3	$29.71	$27.23	$24.73	$22.65	$20.61	$18.93	$17.40	$15.98	$14.68	$13.51
4	$30.58	$27.95	$25.41	$23.20	$21.12	$19.37	$17.80	$16.33	$14.97	$13.82
5	$31.45	$28.70	$26.08	$23.78	$21.64	$19.80	$18.18	$16.67	$15.28	$14.08
6	$32.31	$29.43	$26.72	$24.34	$22.14	$20.19	$18.54	$17.04	$15.64	$14.37
7-Mid	$33.29	$30.15	$27.38	$24.93	$22.68	$20.63	$18.93	$17.37	$15.93	$14.69
8	$34.16	$30.91	$28.05	$25.49	$23.17	$21.05	$19.32	$17.72	$16.24	$14.95
9	$35.03	$31.65	$28.72	$26.07	$23.70	$21.46	$19.68	$18.07	$16.55	$15.24
10	$35.91	$32.38	$29.39	$26.61	$24.21	$21.91	$20.09	$18.42	$16.89	$15.53
11	$36.78	$33.12	$30.03	$27.20	$24.73	$22.32	$20.47	$18.76	$17.18	$15.84
12	$37.64	$33.86	$30.71	$27.77	$25.24	$22.76	$20.85	$19.13	$17.51	$16.10
13-1 Max	$38.41	$34.58	$31.39	$28.34	$25.76	$23.18	*$21.42*	$19.46	$17.84	$16.41

~~Longevity~~

~~13-2~~	~~$38.41~~	~~$34.58~~	~~$31.39~~	~~$28.34~~	~~$25.76~~	~~$23.18~~	~~$21.42~~	~~$19.46~~	~~$17.84~~	~~$16.41~~
~~13-3~~	~~$38.41~~	~~$34.58~~	~~$31.39~~	~~$28.34~~	~~$25.76~~	~~$23.18~~	~~$21.42~~	~~$19.46~~	~~$17.84~~	~~$16.41~~
~~**13-4**~~	~~**$39.66**~~	~~**$35.83**~~	~~**$32.64**~~	~~**$29.34**~~	~~**$26.76**~~	~~**$24.18**~~	~~**$22.42**~~	~~**$20.21**~~	~~**$18.59**~~	~~**$17.16**~~
~~13-5~~	~~$39.66~~	~~$35.83~~	~~$32.64~~	~~$29.34~~	~~$26.76~~	~~$24.18~~	~~$22.42~~	~~$20.21~~	~~$18.59~~	~~$17.16~~
~~13-6~~	~~$39.66~~	~~$35.83~~	~~$32.64~~	~~$29.34~~	~~$26.76~~	~~$24.18~~	~~$22.42~~	~~$20.21~~	~~$18.59~~	~~$17.16~~
~~13-7~~	~~$39.66~~	~~$35.83~~	~~$32.64~~	~~$29.34~~	~~$26.76~~	~~$24.18~~	~~$22.42~~	~~$20.21~~	~~$18.59~~	~~$17.16~~
~~13-8~~	~~$39.66~~	~~$35.83~~	~~$32.64~~	~~$29.34~~	~~$26.76~~	~~$24.18~~	~~$22.42~~	~~$20.21~~	~~$18.59~~	~~$17.16~~
~~**13-9**~~	~~**$40.91**~~	~~**$37.08**~~	~~**$33.89**~~	~~**$30.34**~~	~~**$27.76**~~	~~**$25.18**~~	~~**$23.42**~~	~~**$20.96**~~	~~**$19.34**~~	~~**$17.91**~~

~~**Longevity will be paid to those who are on step 13 for the 4th and 9th year according to the following schedule.**~~

~~Grades~~	~~Year~~	~~Amt.~~	~~Total~~
~~**3-5**~~	~~**4th**~~	~~$0.75~~	~~**$0.75**~~
~~**6-9**~~	~~**4th**~~	~~$1.00~~	~~**$1.00**~~
~~**10-12**~~	~~**4th**~~	~~$1.25~~	~~**$1.25**~~

3-5	**9th**	$0.75	**$1.50**
6-9	**9th**	$1.00	**$2.00**
10-12	**9th**	$1.25	**$2.50**

11/12/2019

~~Appendix~~

~~A-1 2021-~~

~~2022~~

~~OLD SCHEDULE ELIMINATED – SEE NEW~~

~~BELOW~~

Grade Step	12	11	10	9	8	7	6	5	4	3
3-Min	$30.45	$27.91	$25.35	$23.22	$21.13	$19.40	$17.84	$16.38	$15.05	$13.85
4	$31.34	$28.65	$26.05	$23.78	$21.65	$19.85	$18.25	$16.74	$15.34	$14.17
5	$32.24	$29.42	$26.73	$24.37	$22.18	$20.30	$18.63	$17.09	$15.66	$14.43
6	$33.12	$30.17	$27.39	$24.95	$22.69	$20.69	$19.00	$17.47	$16.03	$14.73
7-Mid	$34.12	$30.90	$28.06	$25.55	$23.25	$21.15	$19.40	$17.80	$16.33	$15.06
8	$35.01	$31.68	$28.75	$26.13	$23.75	$21.58	$19.80	$18.16	$16.65	$15.32
9	$35.91	$32.44	$29.44	$26.72	$24.29	$22.00	$20.17	$18.52	$16.96	$15.62
10	$36.81	$33.19	$30.12	$27.28	$24.82	$22.46	$20.59	$18.88	$17.31	$15.92
11	$37.70	$33.95	$30.78	$27.88	$25.35	$22.88	$20.98	$19.23	$17.61	$16.24
12	$38.58	$34.71	$31.48	$28.46	$25.87	$23.33	$21.37	$19.61	$17.95	$16.50
13-1 Max	$39.37	$35.44	$32.17	$29.05	$26.40	$23.76	***$21.96***	$19.95	$18.29	$16.82

~~Longevity~~

~~13-2~~	~~$39.37~~	~~$35.44~~	~~$32.17~~	~~$29.05~~	~~$26.40~~	~~$23.76~~	~~$21.96~~	~~$19.95~~	~~$18.29~~	~~$16.82~~
~~13-3~~	~~$39.37~~	~~$35.44~~	~~$32.17~~	~~$29.05~~	~~$26.40~~	~~$23.76~~	~~$21.96~~	~~$19.95~~	~~$18.29~~	~~$16.82~~
~~13-4~~	**~~$40.62~~**	**~~$36.69~~**	**~~$33.42~~**	**~~$30.05~~**	**~~$27.40~~**	**~~$24.76~~**	**~~$22.96~~**	**~~$20.70~~**	**~~$19.04~~**	**~~$17.57~~**
~~13-5~~	~~$40.62~~	~~$36.69~~	~~$33.42~~	~~$30.05~~	~~$27.40~~	~~$24.76~~	~~$22.96~~	~~$20.70~~	~~$19.04~~	~~$17.57~~
~~13-6~~	~~$40.62~~	~~$36.69~~	~~$33.42~~	~~$30.05~~	~~$27.40~~	~~$24.76~~	~~$22.96~~	~~$20.70~~	~~$19.04~~	~~$17.57~~
~~13-7~~	~~$40.62~~	~~$36.69~~	~~$33.42~~	~~$30.05~~	~~$27.40~~	~~$24.76~~	~~$22.96~~	~~$20.70~~	~~$19.04~~	~~$17.57~~
~~13-8~~	~~$40.62~~	~~$36.69~~	~~$33.42~~	~~$30.05~~	~~$27.40~~	~~$24.76~~	~~$22.96~~	~~$20.70~~	~~$19.04~~	~~$17.57~~
~~13-9~~	**~~$41.87~~**	**~~$37.94~~**	**~~$34.67~~**	**~~$31.05~~**	**~~$28.40~~**	**~~$25.76~~**	**~~$23.96~~**	**~~$21.45~~**	**~~$19.79~~**	**~~$18.32~~**

~~Longevity will be paid to those who are on step 13 for the 4th and 9th year according to the following schedule.~~

~~Grades~~	~~Year~~	~~Amt.~~	~~Total~~
~~3-5~~	**~~4th~~**	~~$0.75~~	**~~$0.75~~**
~~6-9~~	**~~4th~~**	~~$1.00~~	**~~$1.00~~**
~~10-12~~	**~~4th~~**	~~$1.25~~	**~~$1.25~~**

3-5	**9th**	$0.75	**$1.50**
6-9	**9th**	$1.00	**$2.00**
10-12	**9th**	$1.25	**$2.50**

11/12/2019

APPENDIX A

2022-2023

DESCRIPTION	Step	Grade 10	Grade 9	Grade 6
		Hourly Rates		
Grade 10				
Lead Computer Technician	6	$27.97	$25.47	$19.40
Theater Coordinator	7	$28.65	$26.09	$19.81
	8	$29.35	$26.68	$20.22
Grade 9	9	$30.06	$27.28	$20.59
Computer Tech II	10	$30.75	$27.85	$21.02
	11	$31.43	$28.47	$21.42
Grade 6	12	$32.14	$29.06	$21.82
Assistive Technology Technician	13	$32.85	$29.66	$22.42
Instructional Lab Technician	16	$34.10	$30.66	$23.42
	21	$35.35	$31.66	$24.42

Retention payment: For 2022-2023, all 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2022. All less than 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2022.

2023-2024

DESCRIPTION	Step	Grade 10	Grade 9	Grade 6
		Hourly Rates		
Grade 10				
Lead Computer Technician	6	$28.53	$25.98	$19.79
Theater Coordinator	7	$29.22	$26.61	$20.21
	8	$29.94	$27.21	$20.62
Grade 9	9	$30.66	$27.83	$21.00
Computer Tech II	10	$31.37	$28.41	$21.44
	11	$32.06	$29.04	$21.85
Grade 6	12	$32.78	$29.64	$22.26
Assistive Technology Technician	13	$33.51	$30.25	$22.87
Instructional Lab Technician	16	$34.76	$31.25	$23.87
	21	$36.01	$32.25	$24.87

Retention payment: For 2023-2024, all 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2023. All less than 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2023.

Appendix B-1

Annual Hours Worked- Insurance ,Paid Days Off, Sick Leave

Full Time (8 hr per day) 12 Month Employee	260 days @ 8 hrs.		2080
	25-5=20 vac days		-160
	14-10=4 holidays		-32
	236	8	1888

Group	Position	Days Scheduled To Work	Ave Hrs Per Day	Annual Hours Worked
Excludes hours outside of the normal contracted day/year- overtime, summer, breaks, after school ect.				
Minimum hours required paid days off & sick leave		**172**	**2**	**344**
Minimum hours required for insurance contribution				**850**
HESA	10 mo	205	8	**1640**
	9.75 mo	199	8	**1592**
	9.5 mo	194	8	**1552**
	9 mo	184	8	**1472**
	J.Niederkorn - HS Counseling-9 mo 2 days week=2/5=.4*8	184	3.25	**598**
	J. Kasel- HS Gen- 9 mo @5.75-hrs day	184	5.75	**1058**
	C. Likes- DO Copy Center flexed	203	6	**1218**
	J.Pettit- DO Copy Center flexed	169.1	5.25	**888**
	J.Henrichs- ALC- 9 mo at 7.25 ave hrs day	184	7.25	**1334**
Paraprofessionals		172	8	**1376**
contract states student		172	7.5	**1290**
contact days use		172	7.25	**1247**
172 (max possible)		172	7	**1204**
		172	6.75	**1161**
		172	6.5	**1118**
		172	6.25	**1075**
		172	6	**1032**
		172	5.75	**989**
		172	5.5	**946**
		172	5.25	**903**
		172	5	**860**
		172	4.75	**817**
	A. Fairbanks -Student Asst/Sec I MS PE/Athletic	175	7.5	**1312.5**
	A.Stoneberg- HS Raider Reading	175	7	**1225**
Food Service Personnel		174	8	**1392**
contract states student		174	7	**1218**
contact days +2, use		174	6.5	**1131**
172 (max possible) +2		174	6.25	**1088**
= 174 days		174	6	**1044**
		174	5.75	**1001**
		174	5.5	**957**
		174	5.25	**914**

		174	5	870
		174	4.75	827
Health Services Personnel				
	HS	189	8	**1512**
	MS	189	8	**1512**
	Elem	187	7.5	**1403**
	MS/CE	202	4.19	**846.4**
Technology Support Staff	Tech II- 12 month	236	8	**1888**
contract states 170 days	Instructional Lab Technician	176	8	**1408**
use 172 for minimum	Assistive Technology Tech.	189	8	**1512**
	C. Anderson - Theatre Coord	176	6	**1056**

CE Para	Enter actual annual hours scheduled to work **see appendix B1-A,B,C**

If daily hours very a great deal and annual hours worked are 1471 or less divide annual hours by 172 to get average daily hours for paid days off calculation. 1170/172=6.75 ave hours rounded to the quarter hour.
If annual hours worked is 1472 or greater ave daily hours for paid days of would be 8 hours per day.

6/18/2020

Appendix C-1

Paid Days Off Based on *Hours Worked* Grades 1-12

Hours *Worked*	Vacation Days	Holidays	Essential Leave	Paid Days Off	Emergency Closing	Sick Days
	Prorated on average hours per day, max of 8 hours per day. Minimum of 2 hours per day to qualify. (344 annual hours)					
Full Time 12 Month	10-25	14	3	27-42	*NL*	12
Less Than Full-Time 12 months***	10	10	2	22	*NL*	10
1472 +	5	10	2	17	*NL*	10
1471 -	4	8	2	14	*NL*	9
Do not currently receive or Hired After July 1, 2008						
***1471 -	2	6	2	10	*NL*	9

Days will be prorated for partial years.

Emergency Close- Custodians/Kids Kampus employees who have to report may use as a float as approved by supervisor. Anyone else who reports it is by their choice and they will not be able to use as a float.

***District requirement for year round less than full time.

Annual hours worked excludes hours outside of the normal contracted day/year- overtime, summer, breaks, after school ect.

Appendix D-1

Holiday/Non Workday Schedule

(school in session includes workshop days)

	Full Time Year Round Custodians	Full Time	1472+ Hours Worked		1471 - Hours Worked	Do not currently receive or Hired 7/1/2008 & after	***1471 - Hours Worked
1	New Year's Day	New Year's Day	1	New Year's Day	1 New Year's Day		
2	Presidents Day Observed	Presidents Day Observed	2	Presidents Day Observed	2 Presidents Day Observed		
3	Good Friday	Good Friday	3	Good Friday	3 Good Friday		
4	Memorial Day	Memorial Day	4	Memorial Day	4 Memorial Day		
5	Independence Day	Independence Day		XXXXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX
6	Friday before Labor Day (non work day-if school is in session replaced with Thurs of Teacher Assoc.)	Float		XXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX
				XXXXXXXX	5 Labor Day		XXXXXXXXXXXXXXX
				XXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX
7	Labor Day	Labor Day	5	Labor Day	6 Thanksgiving	5 Thanksgiving	
8	Friday of Teacher Assoc.	Float		XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX
9	Thanksgiving	Thanksgiving			(CE Para's Grandf per list,prorate 1520)		
					7 Christmas Eve		XXXXXXXXXXXXXXX

10 Friday after Thanksgiving Friday after Thanksgiving 11 Christmas Eve Christmas Eve 12 Christmas Day Christmas Day 13 New Year's Eve New Year's Eve 14 Easter Monday Easter Monday (non w orkday-if school is in session is a w orkday and not a floating holiday) (non w orkday-if school is in session is a w orkday and not a floating holiday)	6 Thanksgiving XXXXXXXXXXXXXX X 7 Christmas Eve 8 Christmas Day 9 New Year's Eve 10 Easter Monday (non w orkday-if school is in session is a w orkday and not a floating holiday)	8 Christmas Day XXXXXXXXXXXXXX (CE Para's Grandt per list,prorate 1520) XXXXXXXXXXXXXX	6 Christmas Day XXXXXXXXXXXXX XXX XXXXXXXXXXXXX XXX

~~Appendix E-1~~

~~Health Insurance Contribution-Grades 1-12~~

			~~2020-2021~~	~~2 %~~	
~~Annual Hours Worked~~	~~% of Contribution Based On Hours Worked~~		~~Single Contribution~~ (Up to Comp Basic Single Premium)		~~Family Contribution~~
			~~$768.50~~		~~$1,613.69~~
~~1,606-1,888~~	~~100%~~		~~$768.50~~		~~$1,613.69~~
~~1,417-1,605~~	~~85%~~		~~$653~~		~~$1,372~~
~~1,228-1,416~~	~~75%~~		~~$576~~		~~$1,210~~
~~945-1,227~~	~~65%~~		~~$500~~		~~$1,049~~
~~850-944~~	~~50%~~		~~$384~~		~~$807~~
					~~20-21 cap $1,677.08~~

~~Dental Insurance Contribution -Grades 1-12~~

			~~2020-2021 & 2021-2022 0%~~		
~~Annual Hours Worked~~	~~% of Contribution Based On Hours Worked~~		~~Single Contribution~~		~~Family Contribution~~
			~~$81.00~~		~~$81.00~~
~~1,606-1,888~~	~~100%~~		~~$81.00~~		~~$81~~
~~1,417-1,605~~	~~85%~~		~~$69~~		~~$69~~
~~1,228-1,416~~	~~75%~~		~~$61~~		~~$61~~

~~945-1,227~~	~~65%~~		~~$53~~		~~$53~~
~~850-944~~	~~50%~~		~~$41~~		~~$41~~
~~See appendix B-1 for hours worked.~~					

Appendix F-1 Severance Rate & 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 Tech	Rowan	Mary	6	Yes	$17.41	Yes	$225	$350
Computer Technicia	Smith	Derek	9	Yes	$23.63	Yes	$225	$350

Memorandum of Understanding – Collapsed Classroom Pay

The Hastings School District and Technology Support Staff 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

HASTINGS PUBLIC SCHOOLS – ISD 200

DATE: _____

BY: _____

TECHNOLOGY SUPPORT STAFF

DATE: _____

BY: _____

INDEPENDENT
SCHOOL DISTRICT #200

Master Agreement

2022~~0~~-2023~~1~~
2023~~1~~-2024~~2~~

District Administrators

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ARTICLE I - DEFINITIONS

Section 1 - Definition of Unit

Subd. 1 – All positions listed in Salary Appendix A shall be considered a part of the Administrators' salary program and covered under the terms of this Agreement.

Subd. 2 – Employment in positions covered by this Agreement shall be at-will, unless an employment contract exists.

Subd. 3 – Positions covered by this Agreement are exempt and not subject to overtime laws.

Section 2 - 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 3 - 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 4 – 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 II - SCHOOL BOARD RIGHTS

Section 1 - Inherent Managerial Rights

The Administrators recognize that the school board 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 employers, 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 school board.

Section 2 - Management Responsibilities

The Administrators recognize the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations, and with its primary obligation to provide educational opportunity for the students of the school district.

Section 3 - Effect of Laws and Regulations

The parties recognize that the school 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 III - ADMINISTRATOR 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 Administrator 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 Administrator, nor shall it be construed to require any public employee to perform labor or services against his/her will.

Section 2 - Personnel Files

Subd. 1 - Administrators shall have the right to inspect their individual personnel files.

Subd. 2 - Administrators shall receive a copy of evaluation materials which are initiated by the School Board and placed in the Administrator's individual personnel file.

ARTICLE IV - COMPENSATION

Section 1 - Wages/Compensation

Subd. 1 - The wages/compensation reflected in Appendix A shall be in effect for the period commencing July 1, 2022~~0~~ and ending June 30, 2024~~2~~.

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 employer.

Section 3 - Pay

Subd. 1 - Employees shall be paid twice per month. If a pay date falls on a Saturday, Sunday, or 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, unless otherwise elected prior to July 1 each year.

Section 4 - Advancement on the Salary Schedule

Subd. 1 - Employees hired on or before December 31 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 December 31 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 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 V - VACATION AND HOLIDAYS

Section 1 - Vacation

Subd. 1 - Employees working 52 weeks per year shall earn 28 days of vacation each year. Vacation accrual will be pro-rated for employees working less than 52 weeks.

Subd. 2 - Vacation accruals will be allocated on July 1 each year. Accruals will be based on the actual number of years completed at the time of the accrual.

Subd. 3 - Accrued vacation shall be adjusted for employees who resign prior to the end of the year and an employee's last check will be deducted for any vacation leave used in excess of that earned.

Subd. 4 - ~~In extenuating circumstances, with advance approval of the Superintendent, employees may carry over up to five days into the next fiscal year.~~An employee may carry over a maximum of ten days into the next fiscal year.

Subd. 5 – Employees shall be eligible to receive payment for up to ten unused earned vacation days upon separation from the District, at their regular daily rate of pay.

Section 2 - Holidays

~~Subd. 1 - For the 2020-2021 school year only, the following legal holidays will be provided to Administrators covered by this contract:~~

1. ~~Independence Day – (This is a holiday for 12 month employees only)~~
2. ~~Friday before Labor Day (This is a holiday for 12 month employees only, if school is not in session. If school is in session this holiday shall be moved to the Thursday of Teacher Association. It is not a floating holiday.)~~

~~3. Labor Day~~
~~4. Friday of Teacher Association~~
~~5. Thanksgiving~~
~~6. Friday after Thanksgiving~~
~~7. Christmas Eve~~
~~8. Christmas Day~~
~~9. New Year's Eve~~
~~10. New Year's Day~~
~~11. Presidents Day Observed~~
~~12. Good Friday~~
~~13. Easter Monday (If school is not in session, this day would be a non-workday; it is not a floating holiday nor is it replaced with another day).~~
~~14. Memorial Day~~

Subd. 1 - Employees working 52 weeks shall be entitled to 14 district established holidays each year. Employees working less than 52 weeks shall be eligible for paid holidays that fall within their work year.

Subd. 2 - If any of the legal holidays fall on weekend days, the holiday will be observed on the preceding Friday or the following Monday, as determined by the District. Christmas Day or New Year's Day falls on a Saturday or a Sunday, the Administrator may take the day before Christmas Day and the day before New Year's Day on the days specified by the Superintendent, consistent with the need for administrative services in District 200.

~~Subd. 3 - Effective July 1, 2021, employees working 52 weeks shall be entitled to 14 district established holidays each year. Employees working less than 52 weeks shall be eligible for paid holidays that fall within their work year.~~

ARTICLE VI - LEAVES

Section 1 - Essential Leave

Subd. 1 - Employees working 52 weeks will earn three days of Essential Leave which will be allocated on July 1 each year. Employees working less than a full year shall receive Essential Leave on a pro-rated basis.

~~Subd. 2 - For the 2020-2021 school year only, unused Essential Leave will be carried over into the following year, with a maximum accrual of six days per year. Employees may request payment for unused Essential Leave days at the teacher substitute rate of pay. Requests for payment are to be made to the HR department and payment shall be made in a supplemental payroll at the end of July.~~

Subd. 3 - ~~Effective July 1, 2021, e~~Employees will be paid out for unused essential leave days at the end of each school year, to be paid at a daily rate of $260 for full time employees. Payment of such days shall be made by no later than July 30 of each year.

Section 2 - Sick Leave

Subd. 1 - Employees shall be credited with an annual accrual of 15 days of sick leave per year. Employees working less than the full year will be credited with sick leave on a pro-rated basis. During the initial year of employment only, the total sick leave allowable will be available to the employee after working a minimum of one day. Upon termination of employment, an employee's last check will be deducted for any sick leave used in excess of that earned.

Subd. 2 - Sick leave is to be utilized for all absences resulting from an employee's illness or injury, or that of a minor child. Sick leave may be utilized for absences due to illness or injury of the employee's spouse, adult child, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent, up to 160 hours per 12 month period, beginning July 1 of each year, pursuant to M.S. 181.9413.

Subd. 3 - The school board may require an employee to furnish a medical certificate from a qualified physician as evidence of illness or injury, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the employee will be so advised.
Subd. 4 - Unused sick leave days may accumulate without limit.

Subd. 5 - Employees with accrued sick leave in excess of 142 days will be paid out for up to six days of unused sick 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 $260 for full time employees. Payment of ~~such days~~ shall be made no later than July 30 of each year.

Subd. 6 ~~—~~ For the duration of the 2022-2024 Agreement, and until the 2024-2026 Agreement is ratified, this Subd. shall be replaced by the Sick Leave Bank MOU at the end of this Agreement. On or about January 15 of each year, the business office will contact members for voluntary donations of unused sick leave days to establish and maintain a paid sick leave bank up to 250 days. Employees may donate a maximum of two days per year to the bank. If a member of the bargaining unit runs out of sick leave due to serious illness, they may submit a request to the Director of Human Resources, to use up to ten days of leave from the sick leave bank.

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/guardian, 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 ~~life~~ partner, or domestic ~~life~~ partner's parent.

~~Subd. 3 - At the discretion of the Superintendent, up to two days of bereavement leave, in addition to those identified in Subd. 2, may be granted. Such days shall be deducted from sick leave.~~

Section 4 - Jury Duty and Other Legal Comittments

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. ~~An employee who is called to jury duty shall notify the Human Resources office immediately upon receipt of the notice so that arrangements to excuse the employee to serve may be made if necessary.~~

Subd. 2 - The employee shall receive full pay for this type of absence less jury duty and/or consultant pay, exclusive of expenses. ~~An employee who is absent because of jury duty will receive their regular salary from the district during the period of service, provided the employee submits pay received for the jury service, less any reimbursement for mileage or parking, in accordance with state laws.~~

ARTICLE VII - 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, personnel 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 School Closing & Provisions Guidelines, located on the School District Webpage ~~under Staff Forms~~.

Section 2 - 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 VIII - REIMBURSEMENTS, DUES, AND ALLOWANCES

Section 1 - Payment of Dues

The School District will contribute a sum not to exceed $1,500 per year toward payment of professional dues.

Section 2 - Continuing Education Allowance.

The School District will contribute a sum not to exceed $1,000 annually towards approved professional course work.

Section 3 - Mileage Reimbursement

The School District will pay the federal mileage reimbursement rate for personal vehicles used in connection with School District business.

ARTICLE IX - INSURANCE

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:

~~**Single Coverage**~~

~~Non-High Deductible (Comp Basic)~~

~~Effective July 1, 2020: Up to $768.50 per month~~

~~High Deductible/VEBA~~

~~Effective July 1, 2020: Up to $668.50 per month~~

~~**Family Coverage**~~

Non-High Deductible (Comp Basic)

Effective July 1, 2022~~0~~: Up to $2,120.50 per month

High Deductible/VEBA

Effective July 1, 2022~~0~~: Up to $1,921~~0.50~~ 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, 2022~~0~~: $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, 2022~~0~~: $200.00 per month

Subd. 5. - ~~The annual VEBA contribution will be made in a lump sum on the first payroll of July during the 2020-2021 and 2021-2022 school years. Effective July 1, 2022, T~~the annual VEBA contribution will be divided equally over the number of payrolls the employee is paid each year.

Subd. 6 – For the 2023-2024 plan year (through June 30, 2024) an employee shall experience an increase in deduction for family of no more than $15.00 per month.

Subd. 7~~6~~ - In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the School 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 School 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, 2022~~0~~: $137.45 per month

Section 4 - Life ~~and Accidental Death and Dismemberment (AD&D)~~ Insurance

The School 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.

Section 5 - Long Term Disability (LTD) Insurance

Subd. 1 - The School 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 at the same cost as provided for active employees.

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 School District. The School Board'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 School District as a result of denial of insurance benefits by an insurer.

Section 7 - Physical Examination

Administrators may, if desired, have an annual physical examination at School District expense with a limit of $400 per year to cover non-reimbursable medical costs.

ARTICLE X - MATCHING DEFERRED COMPENSATION

Section 1 - Eligibility

Subd. 1 - Eligibility: Employees who are regularly employed with the school district shall be eligible to participate in a 403(b)/457 matching contribution plan pursuant to M.S.356.24.

Section 2 - 403(b)/457 Matching Plan

Subd. 1 - Employees shall be entitled to a matching District contribution to a tax deferred account, subject to State and Federal law on the following basis:

Years of Actual Service Completed In District 200	Maximum Annual Match
0 – 4	2.5% of annual salary
5 – 9	3.0% of annual salary
10 +	3.5% of annual salary

Subd. 2 - Annual matching contributions shall not exceed $5,500~~3,000~~ annually, or a lifetime maximum of $70,000.

Subd. 3 – District match eligibility shall be determined on July 1 each year. Eligibility will be based on actual number of years completed at the time eligibility is determined.

Subd. 4 - The district contribution will begin when the employee establishes participation in an eligible investment program as defined by statute. The district match cannot be accumulated on a retroactive basis.

Subd. 5 - Changes to or initial entry into the plan shall occur on the first pay day following the date a salary reduction authorization is received by the Human Resources Department.

ARTICLE XI - RETIREE INSURANCE CONTRIBUTION

Section 1 - Health Care Saving Plan

Employees 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 XII - GRIEVANCE PROCEDURE

Section 1 - Definitions

Subd. 1 - Grievance: A grievance shall be defined as a complaint by an employee based on an alleged violation, misinterpretation, or inequitable application of any of the terms of this agreement.

Subd. 2 - Days: Days for purposes of this Article shall mean working days.

Subd. 3 - Representative: Representative shall mean any person designated by the employee, an administrator, or the School Board, to act on their behalf.

Section 2 - Time Limits

Subd. 1 - Extension: Time limits specified in this Agreement may be extended by mutual consent.

Subd. 2 - If the employee does not file a grievance, in writing as defined herein, within 20 days after the employee knew or should have known of the act or condition on which the grievance is based, or within 30 days after informal procedures are initiated, whichever is less, the grievance shall be considered waived.

Subd. 3 - Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act or event, for which the designated period of time begins to run shall not be included.

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.

Subd. 5 - Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance.

Section 3 - Informal Procedures

Subd. 1 - If an employee feels that he/she has a grievance, he/she shall first discuss the matter with his/her supervisor to whom he/she is directly responsible, in an effort to resolve the problem informally.

Section 4 - Formal Procedures

Subd. 1 - Level One - If an aggrieved person is not satisfied with the disposition of his/her problem through informal procedures, he/she may submit his/her claim as a formal grievance in writing to the supervisor.

Subd. 2 - The supervisor shall, within five days, render a decision and the reason therefore in writing to the aggrieved person.

Subd. 3 - Level Two - If the aggrieved person is not satisfied with the disposition of the grievance at Level One, he/she may appeal the grievance to Level Two by filing a written appeal with the Superintendent within ten days of receipt of the written decision at Level One.

Subd. 4 - The Superintendent or designee shall arrange a meeting with the aggrieved person within ten days of receipt of the written appeal to discuss the grievance.

Subd. 5 - The Superintendent or designee shall issue a decision, and the reasons therefore, in writing to the aggrieved person within ten days of the meeting.

Subd. 6 - Level Three - If the aggrieved person is not satisfied with the disposition of the grievance at Level Two, he/she may appeal the grievance to Level Three by filing a written appeal with the chairperson of the School Board within ten days of receipt of the written decision at Level Two, or twenty days after the Level Two meeting, whichever is sooner.

Subd. 7 - The School Board or a committee thereof, shall meet with the aggrieved party and the Association upon request, to discuss the grievance. Such meeting, if requested, shall be conducted informally, and all parties may present written and oral evidence, arguments and positions relating to the issues of the grievance.

Subd. 8 - The School Board shall issue its decision, and the reasons therefore, in writing to the aggrieved person within ten days of the meeting, or if no meeting is held, within twenty days of receipt of the written appeal.

Section 5 - 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 herein, the employee 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 or to enforce the award of an arbitrator.

ARTICLE XIII - DURATION

Section 1 - Duration

Subd. 1 - This agreement shall remain in full force and effect for a period commencing on July 1, 2022~~0~~, through June 30, 2024~~2~~. 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, 2024~~2~~, all compensation and working conditions shall remain in effect as set forth in this Agreement until a successor Agreement is affected.

APPENDIX A - SALARY PROGRAM

Grade 18

Director of Community Ed and Communications
Director of Finance and Operations*
Director of Human Resources
Director of Special Services
Director of Teaching and Learning

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2020-2021~~	~~$103,829~~	~~$111,580~~	~~$119,332~~	~~$127,084~~	~~$134,835~~	~~$142,587~~	~~$150,339~~
~~2021-2022~~	~~$104,867~~	~~$112,696~~	~~$120,525~~	~~$128,355~~	~~$136,184~~	~~$144,013~~	~~$151,842~~
2022-2023	$107,069	$115,063	$123,056	$131,050	$139,044	$147,043	$155,031
2023-2024	$109,211	$117,364	$125,517	$133,671	$141,825	$149,978	$158,131

Grade 17

None
~~Director of Teaching and Learning~~
~~Director of Human Resources~~

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2020-2021~~	~~$93,505~~	~~$100,465~~	~~$107,425~~	~~$114,385~~	~~$121,345~~	~~$128,305~~	~~$135,265~~
~~2021-2022~~	~~$94,440~~	~~$101,470~~	~~$108,499~~	~~$115,529~~	~~$122,558~~	~~$129,588~~	~~$136,617~~
2022-2023	$96,423	$103,601	$110,777	$117,955	$125,132	$132,309	$139,486
2023-2024	$98,352	$105,673	$112,993	$120,314	$127,634	$134,956	$142,276

Grade 16

Assistant Director of Special Services
~~Director of Athletics~~
Director of Technology and Student Systems**

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
~~2020-2021~~	~~$84,997~~	~~$91,021~~	~~$97,045~~	~~$103,069~~	~~$109,093~~	~~$115,117~~	~~$121,141~~
~~2021-2022~~	~~$85,847~~	~~$91,931~~	~~$98,015~~	~~$104,099~~	~~$110,184~~	~~$116,268~~	~~$122,352~~
2022-2023	$87,650	$93,862	$100,073	$106,285	$112,498	$118,710	$124,921
2023-2024	$89,403	$95,739	$102,075	$108,411	$114,748	$121,084	$127,420

Note: All positions are 52 weeks.

* This position is graded at Grade 19. Position will remain at Grade 18 until such time as position classification study is complete.
**This position is grandfathered at Grade 16. At such time as the position becomes vacant, it will be posted at Grade 15.

Administrative Educational Credit:

Doctorate Degree = $1,000 added to base salary
Specialist Degree= $500 added to base salary

Administrative educational credit will be pro-rated based on FTE.

Additional salary for administrative educational credit is not cumulative.

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 District Administrators (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

WHEREAS, during the period of this MOU, Article VI, Section 2, Sick Leave, Subd. 6, 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 2022-2024 Master Agreement and continue until the ratification of the 2024-2026 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 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.

AGREEMENT

Between

INDEPENDENT SCHOOL DISTRICT
NO. 200

And

HASTINGS EDUCATIONAL SECRETARIES ASSOCIATION

Effective
July 1, 2022~~0~~ through June 30, 2024~~2~~

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INDEPENDENT SCHOOL DISTRICT #200
HASTINGS, MINNESOTA
EMPLOYMENT PROVISIONS
DISTRICT #200 HASTINGS EDUCATIONAL SECRETARIES ASSOCIATION

2022~~0~~-2023~~1~~
2023~~1~~-2024~~2~~

ARTICLE I

SECTION 1. PARTIES

This~~HIS MEMORANDUM OF~~ Agreement~~GREEMENT~~, entered into between the School Board, Independent School District 200, Hastings, Minnesota, hereinafter referred to as the School Board and the District 200 clerical personnel, hereinafter referred to as the Hastings Educational Secretaries' Association, is pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, as amended, and provides the terms and conditions of employment for clerical employees during the term of this Agreement.

ARTICLE II
EMPLOYEE REPRESENTATIVE

SECTION 1. APPROPRIATE UNIT:

The Independent School District 200 Hastings Educational Secretaries' Association shall represent all the clerical employees of the ~~-~~D~~d~~istrict as defined in this Agreement and in said Act.

SECTION 2. RECOGNITION:

In Accordance with PELRA of 1971, as amended, the School board ~~-~~recognizes that the Hastings Educational Secretaries' Association shall have those rights and duties as prescribed by PELRA, as amended, and as described in the provisions of this ~~Memorandum of~~ Agreement.

SECTION 3. LEGAL RIGHTS:

Nothing contained in this Agreement shall deny or restrict either the ~~school~~ D~~d~~istrict or the employee regarding any rights under existing State or Federal Laws or regulations.

ARTICLE III
DEFINITIONS

SECTION 1. TERMS AND CONDITIONS OF EMPLOYMENT:

Shall mean the hours of employment, the compensation therefore, including fringe benefits, except retirement contributions or benefits, and the ~~employer's~~ District's personal policies affecting the working conditions of the employees, but does not mean educational policies of the ~~school~~ D~~d~~istrict.

SECTION 2. CLERICAL EMPLOYEES:

Shall mean any person employed by the ~~School Board~~ District in a capacity exclusively associated with the provisions of clerical services. The term employee as used herein shall not include confidential employees, supervisory employees, essential employees, part-time employees whose services do not exceed 14 hours per week, employees who hold positions of a temporary or seasonal character for a period not in excess of 67 working days in any calendar year and emergency employees.

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 leave within this Agreement to apply.

SECTION 4. OTHER TERMS:

Terms not defined in this Agreement shall have those meaning as defined by the PELRA of 1971, and/ or as amended.

ARTICLE IV
SCHOOL BOARD RIGHTS

SECTION 1. INHERENT MANAGERIAL RIGHTS:

The clerical employees recognize that the ~~school board~~ 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.

SECTION 2. MANAGEMENT RESPONSIBILITIES:

The clerical personnel recognize the right and obligation of the school board to efficiently manage and conduct the operation of the ~~school district~~ District within its legal limitations and with its primary obligation to provide educational opportunities for the students of its district.

SECTION 3. EFFECT OF LAWS, RULES AND REGULATIONS:

The clerical employees recognize that all employees covered by this Agreement shall perform the services prescribed by the ~~school board~~ District and shall be governed by the laws of the State of Minnesota, and by S~~s~~chool B~~b~~oard rules, regulations, ~~directives~~directives, and orders, issued by properly

designated officials of the ~~school~~ Ddistrict. The clerical employees also recognize the right, obligation and duty of the school board and it's duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the school board insofar as such rules, regulations, directives and orders are not inconsistent with the terms of this agreement and recognize that the ~~school board~~District~~,~~ all employees covered by this agreement, and all provisions of this agreement are subject to the laws of the State of Minnesota, Federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of State and Federal government agencies. Any provisions of this agreement found to be in violation of any such laws, rules, regulations, ~~directives~~directives, or orders shall be null and void and without force and effect.

SECTION 4. RESERVATION OF MANAGERIAL RIGHTS:

The foregoing enumeration of board rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated to this agreement are reserved to the ~~school board~~ District.

ARTICLEV
CLERICAL EMPLOYEE RIGHTS

SECTION 1. RIGHT TO~~e~~ VIEW:

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 clerical employees; nor shall it be construed to require any employee to perform labor or services against their will.

SECTION 2. RIGHT TO JOIN:

Clerical employees shall have the right to form and join labor or employee organizations and shall have the right not to form and not to join such organizations. Clerical employees in the 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~~ District.

ARTICLE VI
RATES OF PAY

SECTION 1. Positions and WAGE RATES

The positions and~~The~~ wage rates~~s~~ reflected ~~in Appendix A-1 & A-2~~ on the ~~(~~salary schedule incorporated herein~~),~~ ~~attached hereto~~, shall be in effect for ~~all clerical employees~~ the duration of said Agreement. The ~~work day~~work day shall be assigned by the administration.

~~**Grade 5, Administrative Support Assistant I**~~
~~**Grade 6, Administrative Support Assistant II**~~
~~**Grade 8, Administrative Assistant**~~

SUBD. 1. STEP INCREASE STATUS:

Employees shall be compensated pursuant to Appendix A~~-1 and A-2~~. ~~_____~~If the initial employment is after January 1st, the employees shall not advance to the next step on the following July 1st. Upon the expiration of this Agreement, a step is not automatic and is subject to renegotiation by the parties. The ~~school board~~ District reserves the right to withhold advancement on the salary schedule if, in the judgment of the ~~board~~ District,~~,~~ circumstances warrant it.

SUBD. 2. 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 4% increase above their current rate. ~~This could be a one or two step movement in the new grade.~~ This same system will be true for any employee from another bargaining accepting a position at a higher classification in this bargaining unit.moving. ~~out of their bargaining group to accept a position in a different bargaining group (if a clerical employee accepts a position as a custodian this same system of placement on the schedule will be applied).~~

SUBD. 3. MOVING TO A LOWER GRADE

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. ~~shadowed into an hourly rate based on their years of service compared to the years of service of those within that grade level and classification.~~

Subd. 4 – Employment Hours Record: 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, vacation days, holidays, and overtime and leave days, if any.

SUBD. 4. SUBSTITUTE PAY

A. When a regularly employed (9, 9 ½ , 10 month) HESA member substitutes for another regularly employed HESA member or is assigned to another position outside of their regular scheduled work days(s), the employee shall be paid at this/her regular rate of pay.

B. After subbing for ~~6~~ five consecutive days, a regularly employed HESA member who subs for another regularly employed HESA member who is a higher grade, during the school year, will receive retro pay back to day 1, at Step 1, of the Grade for which you are subbing.

~~C. Any non-HESA member subbing for a HESA member will be paid at the rate of pay for Grade 5, Administrative Support Assistant I – First Step, and shall not be entitled to any other benefits provided by the HESA contract.~~

SECTION 2. EMPLOYMENT DAYS:

Clerical employees are employed on the following basis:

	Work Days	Paid Holidays	Paid Vacation	Total Days
*12 Month	237	14	10-25	261
10 Month	205	10	5	220
9¾Month	199	10	5	214
9½Month	194	10	5	209
9Month	184	10	5	199

- Presently classified nine ~~(9)~~ month clerical employees may be reclassified to ten ~~(10)~~ month positions upon written request by the building principal and the approval of the superintendent.

- Building administrators will annually develop a clerical employee work calendar, which provided the exact number of workdays for each employee as assigned, e.g. nine ~~(9),~~ and ten ~~(10)~~ month employees. This calendar shall be submitted to the superintendent by August 1 annually. Twelve ~~(12)~~ month employees will work according to the district calendar.)

- The workdays and vacation days listed for 12-month employees in the above schedule will vary after four years of employment per vacation schedule in Section 3, Subd. 1.

SECTION 3. VACATION ALLOWANCE

SUBD. l. Clerical employees working eight hours per day, 12 months per year, shall be eligible for vacation as follows:

~~12-month clerical employees will earn vacation in the following manner:~~

~~Full time employees under these provisions shall accrue vacation leave with pay as follows:~~

Years of Service	Vacation Days
1 to 4 years	10 days
Starting 5 - ~~—~~9 years	15 days
Starting 10 -14 years	20 days
Starting 15+	25 days

SUBD. 2. Employees working less than eight hours per day, or 12 months per year, shall be eligible for vacation as follows:

Regularly Scheduled Hours/Yr	Annual Vacation Days
12 months but less than 8 hrs/day	10 days
1472 or more	5 days
Less than 1472 - hired prior to July 1, 2008	4 days
Less than 1472 - hired on or after July 1, 2008	2 days

Subd. 3 – Vacation accrual shall occur on July 1 each year. The total vacation earned during a fiscal year shall be available to the employee at the beginning of the year.

Subd. 4 – Employees beginning employment after July1 shall earn a pro-rata amount of vacation.

Subd. 5 - Vacation time must be schedule in advance with the employee's supervisor and must be approved by the supervisor or his/her designee.

Subd. 6 - Pay for vacation 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 – An employee may not borrow vacation time from the next year.

~~Employees working less than 12 months or less than eight (8) hours a day should refer to Appendix B-1 & C-1.~~

~~The following are grandfathered at five (5) vacation days according to their individual proration:~~

~~1. Jan Neiderkorn~~

Subd. 9 – If an employee fails to satisfactorily complete the six-month probationary period and has used vacation during that period of time, the number of days used shall be deducted from his/her final paycheck.

Subd. 10 - If an employee resigns during the first year of employment, the number of allowable vacation days shall be pro-rated and paid accordingly and/or deducted if the number of vacation days used, prior to their resignation, would exceed the number of allowable days.

Subd. 11 - In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is on vacation, the employee's leave will be changed to the appropriate leave type with the approval of the Superintendent.

SUBD.2.

Newly hired twelve (12) month employees shall be eligible to utilize the number of allowable (pro-rated) vacation days during their first year of employment.

If an employee fails to satisfactorily complete the six (6) month probationary period and has used vacation during that period of time, the number of days used shall be deducted from his/her final paycheck.

OR

If an employee resigns during the first year of employment, the number of allowable vacation days shall be pro-rated and paid accordingly and/or deducted if the number of vacation days used, prior to their resignation, would exceed the number of allowable days.

Vacation days are to be arranged with the building principal or administrator in charge in advance to ensure proper leave/staffing during the employee's absence.

SUBD. 3. CONDITIONS FOR VACATION ALLOWANCE

HESA employees who are employed less than twelve (12) months and transfer to a twelve (12) month position, shall receive the number of vacation days on a pro-rated basis based upon the schedule in Subd. 1.

Example: A nine (9) month employee who has worked for seven (7) years - 199 days per year would have worked 1,393 days. 1,393 days divided by 261 days would place the employee at 5 years of employment (per the contract) and would have earned 15 days of vacation to be taken during the first year of twelve (12) month employment. Thereafter, the employee would follow the schedule as listed in the contract.

a. Vacation time will not be accumulated.

b. It is the policy of the school district not to permit accrual of and carrying over of vacation leave. However, effective July 1, 1996, twelve (12) month employees may carry over vacation leave with the written permission of the Superintendent.

Vacation time must be schedule in advance with the employee's supervisor and must be approved by the supervisor or his/her designee.

Note: *In the event that a member's immediate family dies or becomes hospitalized with a serious illness or injury, while an employee is on vacation, the employee's leave will be changed to the appropriate leave type with the approval of the Superintendent.*

SECTION 4. HOLIDAYS

Any legal holidays to be granted classified clerical employees must conform with the yearly school calendar.

SUBD. l.

~~For Clerical Holidays see Appendix D 1~~: The following provisions for paid holidays shall apply to all regularly employed members of the HESA bargaining unit. Holiday pay shall be at the employee's regularly scheduled base hours per day.

Staff 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 Years' Day
2. President's Day
3. Good Friday
4. Memorial Day
5. Thanksgiving Day
6. Christmas Day

SUBD. 2 – 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. 1

Labor Day
Christmas Eve

SUBD. 3– Employees regularly scheduled at least 1472 hours per year shall be eligible for the following paid holidays, in addition to those listed in Subd. 1:

Labor Day
Christmas Eve
New Years' Eve
Easter Monday (if school is not in session)

SUDB. 4 – Fulltime, year round employees shall be eligible for the following paid holidays, in addition to those listed in subd. 1.

Independence Day
Friday before Labor Day (non-workday, if school is in session, replaced with Thursday of Teacher Association)
Labor Day
Friday of Teacher Association
Friday after Thanksgiving
Christmas Eve
New Years' Eve
Easter Monday (if school is not in session)

SUBD.~~22~~5.

If any of the above holidays fall on weekends, the holiday will be observed on the Monday following or the Friday proceeding, as determined by the administration. ~~When Christmas or New Year's Day fall on a Saturday or Sunday, the employees may take the additional day off as agreed to in the Master Agreement on either Friday or Monday, consistent with the needs of service. (For example: If Christmas falls on Sunday, the employee may take off Friday or Monday.)~~

SUBD. 6. Whenever school is in session on President's Day, HESA employees may take the

day as a floating holiday. If the floating holiday is not taken during the contracted days, it will then be paid at the end of the year at the rate of $14~~64~~.50 per hour.

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.

SUDB. 8 - Pro-rated 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.

~~**SUBD.3.**~~
~~For all new employees (during their first year of employment) payment for holidays shall include those within the time period of their annual calendar.~~

SECTION 5. HOURS: BASIC WORK DAY and ~~,~~LUNCH, ~~AND COFFEE BREAKS:~~

SUBD. 1. The work week for regularly scheduled employees shall be five consecutive work days, at their regularly scheduled daily hours. ~~Full time clerical employees are required to work a minimum of eight (8) hours per day, exclusive of lunch the eight (8) hours shall be contiguous.~~

SUBD. 2, An employees work schedule ~~The scheduled hours~~ 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~~;~~ ~~the employee(s) whose hours are to be adjusted~~ shall be given a one (1) 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. ~~Full time and part time employees working at least six (6) hours or more shall be provided a duty free unpaid lunch period of thirty (30) minutes. A duty free fifteen (15) minute break will be provided for every consecutive four (4) hour work period on a non accumulative basis.~~

SECTION 6. PROBATIONARY PERIOD:

The probationary period for non-certified personnel in this ~~school~~ Dd~~d~~istrict shall be six (~~6~~) months. During the probationary period, the non-certified 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 7. OVER TIME

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.

2. Vacation days, sick days and holiday count in the calculation of overtime.
3. All over time must be approved **in advance** by the building principal.

SECTION 8. JOB POSTINGS:

All job postings will be posted for a minimum of five (5) work days. Postings will consist of notification through ~~school~~ the D~~d~~istrict email sent out district wide and will be available to view on the ~~school~~ D~~d~~istrict website.

ARTICLE VII
GROUP INSURANCE

Affordable Care Act. In the event this Agreement causes or will cause penalties, fees, or fines to be assessed against the ~~School~~ 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 ~~School~~ District.

SECTION 1. SELECTION OF CARRIER:

The selection of the insurance carrier and policy shall be made by the ~~school board~~ District.~~.~~

~~**SECTION 2. ELIGIBILITY:**~~

~~Regular full time employees employed at least thirty (30) hours per week shall be eligible for Board contribution to group insurance as set forth in this Article.~~

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

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$769
1417 to 1605	$653
1228 to 1416	$576
1026 to 1227	$500

High Deductible/VEBA Plan

1606 to 1888	$663
1417 to 1605	$553
1228 to 1416	$476
1026 to 1227	$400

Subd. 3 – Family Coverage

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,614
1417 to 1605	$1,372
1228 to 1416	$1,210
1026 to 1227	$1,049

[IMPORTANT NOTE: Lowest range to be eligible changed to 1026 based on the requirement of a minimum of 30 hours per week; 1026 = 6 hours per day * 171 days per year]

High Deductible/VEBA Plan

Hours Worked Per Year	Max Mo. District Contrib.
1606 to 1888	$1,414
1417 to 1605	$1,172
1228 to 1416	$1,010
1026 to 1227	$849

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 the 2023-2024 plan year (through June 30, 2024) an employee shall experience an increase in deduction for family coverage of no more than $15.00 per month.

Subd. 6 – 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, 2022: $100 per month

Subd. 7 – 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, 2022: $200 per month

Subd. 8 – Effective July 1, 2023, the monthly VEBA contribution will be divided equally over the number of payrolls elected by the employee each year.

[IMPORTANT NOTE: As above, lowest range to be eligible changed to 1026 based on the requirement of a minimum of 30 hours per week; 1026 = 6 hours per day * 171 days per year]

~~**SECTION 3. MEDICAL HOSPITALIZATION INSURANCE:**~~

~~**Subd. 1. Single Coverage:** Effective July 1, 2020 the school district shall contribute a sum not to exceed the cost of Comp Basic Single, based on hours worked Appendix B-1 & E-1, during the 2020-21 school year for the cost of the single premium for all secretaries/ clerical office employees employed by the school district who qualify for and are enrolled in the group medical-hospitalization plan. The cost of the premium not contributed by the school district shall be borne by the employee and paid by payroll deduction.~~

~~Effective July 1, 2021 the district shall contribute a sum not to exceed the cost of Comp Basic Single, based on hours worked Appendix B-1, during the 2021-22 school year for the cost of the single premium for all secretaries/ clerical office employees employed by the school district who qualify for and are enrolled in the group medical-hospitalization plan. The cost of the premium not contributed by the school district shall be borne by the employee and paid by payroll deduction.~~

~~**Subd. 2. Family Coverage:** Effective July 1, 2020, the school district shall contribute a sum not to exceed $1,613.69 per month of service based on hours worked Appendix B-1 & E-1, during the 2020-21 school year for the cost of the family premium for all secretaries/ clerical office employees employed by the school district who qualify for and are enrolled in the school district group medical-hospitalization plan and who qualify for family coverage. The~~

~~cost of the premium not contributed by the school district shall be borne by the employee and paid by payroll deduction.~~

~~Effective July 1, 2021, the school district shall contribute a sum up to 73.5% of Comp Basic Family capped at $1,677.08 per month, based on hours worked, Appendix B-1, for the cost of the family premium for all secretaries/ clerical office employees employed by the school district who qualify for and are enrolled in the school district group medical-hospitalization plan and who qualify for family coverage. The cost of the premium not contributed by the school district shall be borne by the employee and paid by payroll deduction.~~

SECTION 4. Long Term Disability ~~INCOME PROTECTION INSURANCE~~:

The ~~school~~ Ddistrict will pay the premium for the income protection insurance in force on the effective date of this Agreement for all clerical employees who are eligible.

SECTION 5. 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
1026 to 1227	$53

Subd. 2 - The cost of the premium not contributed by the school district shall be borne by the employee and paid by payroll deduction

[IMPORTANT NOTE: As above, lowest range to be eligible changed to 1026 based on the requirement of a minimum of 30 hours per week; 1026 = 6 hours per day * 171 days per year]

~~The school district shall contribute a sum not to exceed $81.00 per month based on hours worked Appendix B-1 & E-1, of service for a composite dental plan for all full time HESA members employed by the school district who qualify for and are enrolled in the dental plan.~~

~~Effective July 1, 2021 the school district shall contribute a sum capped at $81.00 per month of service for the cost of the dental insurance premium for all secretaries who are employed by the school district who qualify for and are enrolled in the group dental insurance plan. The cost of the premium not contributed by the school district shall be borne by the employee and paid by payroll deduction (based on hours worked, Appendix Bl & El).~~

SECTION 6. LIFE INSURANCE:

The ~~school~~ D~~d~~istrict shall provide a group term insurance policy covering all full time employees in the amount of $50,000.00.

SECTION 7. CLAIMS AGAINST THE SCHOOL 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 ~~school~~ D~~d~~istrict pursuant to this Article. It is further understood that the ~~school~~ D~~d~~istrict'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 ~~school~~ D~~d~~istrict as a result of a denial of insurance benefits by an insurance carrier.

SECTION 8. COMBINING HOURS:

If an employee works in more than one bargaining unit they can combine their hours to qualify for insurance; Custodian, Instructional Tech/Support Staff, HESA, Food Service, Health Services, Paraprofessionals, Community Ed Paraprofessionals, Community Ed

Coordinators Individual Business Office. The Ddistrict will allow combining of contributions (policy holder-family contribution + spouse-single contribution) only if family insurance coverage is needed due to the dependents (children).

SECTION 9. WORKERS' COMPENSATION

SUBD. l

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 school 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 leave, essential leave and/ or vacation pay.

SUBD.2

A deduction shall be made from the employee's accumulates sick leave accrual time according to the pro-rata portion of days of sick leave time which is used to supplement Worker's Compensation.

SUBD.3

Such payments shall be paid by the ~~school~~ Ddistrict 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 leave pay result in the payment of a total daily, weekly or monthly compensation that exceeds the normal compensation of the employee.

SECTION 10. TAX SHELTERED ANNUITIES

The ~~school~~ Ddistrict shall continue to make available to clerical employees the payroll deduction program for tax-sheltered annuities.

ARTICLE VIII
LEAVE PROVISIONS

SECTION 1. SICK LEAVE

HESA members will be granted sick leave at the proration of their average hours per day according to Appendix C-1

SUBD. 1

Sick leave with pay shall be allowed by the ~~school board~~ 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.

The ~~school board~~ District may require an employee to furnish a medical certificate from qualified physician as evidence of illness, indicating such absence was due to illness or injury, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the employee will be so advised.

In addition, an employee may use sick leave pursuant to M.S. 181.9413, for the illness of or injury to the employee's child (including biological, step, adopted or foster), adult child, grandchild, spouse, sibling, parent, grandparent, step-parent or spouses mother or father, or domestic partner, provided the employee has a Domestic Partnership Agreement & Affidavit form on file with the District.

Sick leave does not apply to situations related to daycare issues, or lack of childcare.

SUBD.2

Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

SUBD.3

Sick leave pay shall be approved only upon submission of a signed request upon the authorized sick leave pay. ~~request form available in the office~~.

SUBD.4

Employees are required to give adequate notice to their supervisor when sick leave is to be taken to allow time to obtain replacements.

SUBD.5

Sick days used in excess of accumulated sick leave shall be deducted from their salary.

SUBD.6

~~O~~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. ~~On or about January 15th of each year, the business office will contact members for voluntary donations of unused sick leave days to establish and maintain a paid sick leave bank up to 250 days. Employees may donate a maximum of 2 days per year to the bank.~~

~~If a member of the bargaining unit runs out of sick leave due to serious illness, they may contact the HESA President or the School Superintendent about their situation and request days from the sick leave bank. The HESA President will work with the Superintendent to determine the amount of sick leave to be granted from the bank, with a maximum of 10 days.~~

SUBD. 7

Unused sick leave days may accumulate to 180 days. HESA Members will be paid for up to ~~five (5)~~ six days of unused sick leave beyond ~~150~~ 142 days at the rate of $1~~46~~64~~.~~.50 per hour. Those who

prefer NOT to receive payment, please notify the ~~Personnel Office~~ Human Resource Department, in writing, no later than June 1 of the current fiscal year. Payment will be made in a supplemental payroll at the end of July.

SECTION 2. 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.

~~In the case of death in the immediate family (immediate family shall mean spouse, child, parent, brother, sister, mother-in-law, father-in-law, grandparents and grandchildren, aunt, uncle, stepparent or guardian, stepchild, domestic life partner or domestic life partner's parent) up to five (5) days will be allowed per death without deduction in pay and without deduction from sick leave.~~

~~At the discretion of the Superintendent, up to two (2) days in addition to those identified in paragraph one may be granted. The additional day(s) shall be deducted from sick leave~~.

SECTION 3. ESSENTIAL LEAVE

SUBD. 1. Subd. 1 – Fulltime, 12 month employees will earn three (3) days of Essential Leave which will be allocated on July 1 each year. Employees working less than a full time shall earn two (2) days per year. Essential leave shall be non-accumulative, and available for situations that arise requiring the employee's personal attention which cannot be attended to when school is not in session and which are not covered under other policies. The leave is granted according to the employee's pro-rated hours per day.

~~All HESA members will be eligible for Essential Leave according to their average daily hours worked (Appendix C-1), for situations that arise requiring the employee's personal attention which cannot be attended to when school is not in session and which are not covered under other policies. The leave is granted according to the employee's pro-rated hours per day.~~ Any days that are unused will be paid at a rate of $14~~6~~.50 per hour. The payment for unused days will occur in a supplemental payroll at the end of July.

SECTION 4. PARENTAL LEAVE

In the event of pregnancy, the clerical 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 twelve (12) months may be granted upon written request.

SUBD. l.
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.2.
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.3.

Adoption leave shall be granted upon the request of an office 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.

SUBD.4

Effective July 1, 2008, HESA members may ask to have their parental leave extended via a written request to the superintendent. If approved, it is recognized that the leave extension would be a parental leave without pay.

SECTION 5. UNPAID LEAVE OF ABSENCE

Effective July 1, 1996, HESA members who have been employed for at least three (3) 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. In limited situations, the individual may request to extend the leave for one additional year, not to exceed two consecutive years. The grant of such leave shall be at the discretion of the ~~school~~ Ddistrict.

SECTION 6. 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. ~~Employees called to serve on a jury or subpoenaed to appear in court due to or because of their position with the school district, shall remit pay to the district, not including mileage, and receive a regular day's pay.~~

SECTION 7. EMERGENCY CLOSINGS

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 staff are directed to report, please see the District's School Closing & Provisions Guidelines, located on the School District Webpage under Staff Forms.

ARTICLE IX
EARLY RETIREMENT

SECTION 1.

Effective July 1, 1996, HESA Members, who were hired prior to July 1, 2008, who have completed at least twelve (12) years of continuous service with the ~~school district~~ District and who are at least fifty-five (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 school board.

SECTION 2.

Eligible employees, who were hired prior to July 1, 2008, upon early retirement, shall receive as severance pay an amount representing fifty (50) days' pay.

SECTION 3.

Clerical employees covered by this contract 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.

Based upon the above, the maximum number of days that could be paid for severance purposes is 150 days for HESA employees.

SECTION 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.

Grade 5	$15.87
Grade 6	$17.41
Grade 8	$21.38

Hours per day and rate of pay will be based on a five (5) year average.

Example: Employee is a:

- Sec. I, 3 years at grade 5, current rate or cap
- Sec. II, 2 years, grade 8, current rate or cap

The average rate of pay would be used to calculate severance.

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 employees 2008-09 hourly rate is more than the capped amount, the 2008-09 rate will be used for severance purposes. *See Appendix B~~F-1~~*

SECTION 5.

Severance pay shall be paid by the ~~school~~ Ddistrict in equal annual installments over a time period not to exceed two (2) years from the effective date of the retirement and shall not be granted to an employee who is discharged by the ~~school~~ Ddistrict. The first payment will

occur in the month of January following the retirement date. The 2nd payment will occur one year

from that January. Severance payments will be placed in a 403(b) Plan in the individual's name. (The plan will be through ESI).

SECTION 6. GROUP INSURANCE

Effective July 1, 2002, an employee, hired prior to July 1, 2008, who retires early pursuant to this Article shall be eligible to continue participation in the Ddistrict group medical-hospitalization insurance plan, if permitted by the terms of the policy with the insurance carrier. The Ddistrict shall contribute $225.00 per month towards Single Coverage and $350.00 per month towards Family Coverage until the age of 65 or the expiration of eight (8) years of Ddistrict contribution, whichever occurs first. The portion of the premium not contributed by the school district shall be borne by the HESA member. See Appendix B ~~F-1~~.

It is the responsibility of the employee to make arrangements with the ~~school~~ business office to pay the ~~school~~ Ddistrict the monthly premium amounts in advance and on such date as determined by the ~~school~~ Ddistrict.

SECTION 7. MATCHING CONTRIBUTION PLAN 403B

Beginning July 1, 2008, employees who are hired after June 30th, 2008 who are regularly employed with the ~~school~~ Ddistrict shall be eligible to participate in a 403B matching contribution plan pursuant to M.S.356.24.

Beginning July 1, 2008, employees who were hired prior to July 1, 2008, who are regularly employed with the ~~school~~ Ddistrict 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 Article V - Severance.

Contributions

The Ddistrict 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%

Maximum annual match is capped at $2,500.
Maximum lifetime match is capped at $35,000
Determination of years is based on hire date before or after 1/1.
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 8.

In the event of the death of an employee who is eligible for severance pay under the provisions of Article IX, 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.

ARTICLEX
MISCELLANEOUS

SECTION 1. SHORT COURSE TRAINING

The ~~school~~ Dd~~d~~istrict will pay the tuition costs of authorized and approved short course training.

SECTION 2. PAY PERIODS

Effective July 1, 2006, the pay periods will be on the 5th and the 20th of each month.

SECTION 3. EFFECTIVE DATE

The effective date of retirement shall be according to statutes.

SECTION 4. RESIGNATION

The resignation should be turned in at least two (2) 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 Board of Education at its next regular meeting for acceptance.

SECTION 5. JOB ASSIGNMENT

Job assignment is the responsibility of the administration.

SECTION 6. SENIORITY

Seniority will be based on the date of employment as a clerical employee in ~~School~~ the District. ~~200.,~~ ~~including confidential secretaries~~.

SUBD. 1. REDUCTION OF WORK FORCE

If it becomes necessary to reduce the clerical work force, the employee with the least seniority will lose their employment. If an employee is reassigned to a different grade level, the employee must be qualified to perform the duties of the new position.
Employees who are laid off shall be put on a recall list for two calendar years from the employee's last date of employment. Those on the recall list shall have the same rights as current employees to be considered for new job postings.

SUBD.2. CHANGE OF GRADE DUE TO REDUCTION OF WORK FORCE

If a current HESA member is changed to a lower grade due to a reduction in the work force, they will be put on a call back list for two calendar years for their previous HESA Classification and have reinstatement priority over employees who are on the callback list in order of seniority, but are not currently working in a HESA position.

SUBD.3. NOTICE

Employees to be laid off shall receive written notice two (2) calendar weeks in advance of the effective date of the employee's last day of employment.

SUBD.4. RECALL

Employees shall be recalled from layoff in order of seniority. The employee shall, by certified letter to the employees last known address, notify the employee to be recalled of such intent of availability of work.. The employee shall have ten (10) calendar days to notify the employer of their intent to return (from date of receipt). If the employee fails to return to work within such time period, such employee shall forfeit future recall rights.

SUBD.4. REINSTATEMENT

Employees recalled from layoff shall be reinstated at the same salary step they would have been at had the layoff not occurred, if the reinstated position is in the same classification. If the classification is different from the classification originally held be the reinstated employee, then procedure for moving to a higher or lower grade will be used to establish the appropriate rate of pay. *(See Article VI, Subd.* 2 *and Subd. 3.)*

~~**SECTION 7. ABSENTEEISM**~~

~~An employee who must be absent because of illness or other legitimate reason must notify the supervisor as early as possible.~~

~~**SECTION 8. ABSENCES**~~

~~Absences or unapproved absences not covered by leave policies will result in a salary deduction at the employee's regular daily compensation rate.~~

SECTION ~~9~~7. USE OF FACILITIES AND EQUIPMENT

The Association may reasonably use school copy machines, calculating machines, audio-visual equipment, computers and other accessories when such equipment is not otherwise in actual use and during non-working hours, so long as the equipment is kept in the building. The cost of materials for use of such equipment shall be borne by the Association. The Association shall also have access to school facilities such as classrooms, lecture halls, and theaters during non-working hours when those facilities are not in use, subject to the requirements and conditions contained in the District's facilities use policies and procedures. ~~The District 200 District Office Clerical/Secretarial Employees shall have the right to use school mailboxes and the inter-school mail service for organizational material, provided that all such material is clearly identified and the organization accepts all responsibility for such material.~~

~~When facilities are desired for Association meetings, such request will be submitted through~~

~~channels.~~

~~School equipment such as copy machines, calculators and typewriters maybe used by members of the Association on their own time with the pro-rata cost being borne by the Association.~~

SECTION 10. AGREEMENT COPIES

Copies of the Agreement shall be reproduced at the expense of the ~~Board~~ District and distributed to all clerical employees in the Association and to all subsequently hired employees covered by this Agreement.

ARTICLE XI
BMS GRIEVANCE PROCEDURE

5510.5110 POLICY

Parts 5510.5110 to 5520.5190 are to be literally construed so as to effectuate the purposes of Minnesota Statutes, Chapter 179A, the Public Employment Labor Relations Act.

5510.5120 APPLICATION

Parts 5510.5110 to 5510.5190 are applicable when a ~~public employer~~ District and an exclusive representative of public employees have not reached agreement on or do not have access to a contract grievance procedure as required by Minnesota Statutes, Section 179A.20, Subdivision 4.

5510.5130 DEFINITIONS

SUBPART 1. SCOPE.

For the purpose of parts 5510.5110 to 5510.5190, the words defined in this part have the meanings given them.

SUBPART 2. BUREAU.

"Bureau" means the Bureau of Mediation Services.

SUBPART 3. DAYS

"Days" means calendar days.

SUBPART 4. EMPLOYEE

"Employee" means any public employee who is employed in a position that is part of an appropriate unit for which an exclusive representative has been certified under Minnesota Statutes, Section 179A.12.

SUBPART 5. GRIEVANCE

"Grievance" means a dispute or disagreement regarding the application or interpretation of any term of a contract required under Minnesota Statutes, Section 179A.20, Subdivision 1. If no contract exists between the exclusive representative and the employer, "grievance" means a dispute or disagreement regarding the existence of just cause in the discipline of any employee or the termination of nonprobationary employees.

SUBPART 6. NONPROBATIONARY.

"Nonprobationary" means an employee who has completed an initial probationary period required as part of the public employer's employment process.

SUBPART 7. PARTY.

"Party" means either the exclusive representative and its authorized agent or the employer and its authorized representative.

SUBPART 8. SERVICE.

"Service" means personal delivery or service by the United States Postal Service, postage prepaid and addressed to the individual or organization and its last known mailing address. Service under parts 5510.5110 to 5510.5190 is effective upon deposit with the United States Postal Service as evidenced by a postmark or dated receipt, or upon personal delivery.

5510.5131 COMPUTATION OF TIME

In computing any period of time prescribed or allowed by parts 5510.5110 to 5510.5190, the day or act or event upon which a period of time begins to run shall not be included. The last day of the time period shall be included unless it is a Saturday, Sunday or holiday.

5510.5140 STEP ONE

When an employee or group of employees represented by an exclusive representative has a grievance, the employee or an agent of the exclusive representative shall attempt to resolve the matter with the employee's immediate supervisor within 21 days after the employee, through the use of reasonable diligence, should have had knowledge of the event or act giving rise to the grievance. The supervisor shall then attempt to resolve the matter and shall respond in writing to the grievant and the agent of the exclusive representative within five (5) days after the grievance is presented.

5510.5150 STEP TWO

If the supervisor has not been able to resolve the grievance or has not responded in writing within the time period provided in part 5510.5140 (step one), a written grievance may be served on the next appropriate level of supervision by the exclusive representative. The written grievance shall provide a concise statement outlining the nature of the grievance, the provisions of the contract or the just cause situation in dispute, and a statement of the relief or remedy requested. The written grievance must be served on the ~~employer's~~ District's representative within 15 days after the immediate supervisor's response was due under part 5510.5140 (step one). The ~~employer's~~ District's representative shall meet with the agent of the exclusive representative within five (5) days after service of the written grievance and both parties shall attempt to resolve the grievance. The ~~employer's~~ District's representative shall serve a written response to the grievance on the agent of the exclusive representative within five (5) days of the meeting. The response shall contain a concise statement of the ~~employer's~~ District position on the grievance and the remedy or relief the ~~employer~~ District is willing to provide, if any.

5510.5160 STEP THREE

If the grievance is not resolved under part 5510.5150 (step two), the exclusive representative may serve the written grievance upon the chief administrative agent of the ~~employer~~ District

or that person's designated representative within ten (10) days after the written response required by

Part 5510.5150 (step two) was due. An agent of the exclusive representative shall meet with the chief administrative officer or designee within five days of service of the written grievance and they shall attempt to resolve the matter. The chief administrative officer or designee shall serve a written response to the grievance or the agent of the exclusive representative within five (5) days of the meeting.

5510.5170 ARBITRATION

SUBPART 1. REFERRAL TO ARBITRATION.

If the response of the chief administrative officer or designee is not received within the period provided in Part 5510.5160 (step three) or is not satisfactory, the exclusive representative may serve written notice on the employer of its intent to refer the case to arbitration within ten days after the response required by Part 5510.5160 (step three) is due.

SUBPART 2. SELECTION OF ARBITRATOR.

Within ten (10) days of the service of written notice of intent to arbitrate, the ~~employer's~~ District's chief administrative officer or designee shall consult with the agent of the exclusive representative and endeavor to mutually agree upon an arbitrator to hear and decide the grievance. If the parties do not agree upon the selection of an arbitrator, either party may request a list of impartial arbitrators from the bureau. The parties shall alternately strike names from a list of five (5) names to be provided by the bureau until only one name remains, and the remaining name shall be the designated arbitrator. The determination of which party will commence the striking process shall be made by mutual agreement or a flip of a coin. If one party refuses to strike names from the list provided by the bureau, the other party may serve written notice of this fact upon the bureau, with a copy to the offending party. Unless it is confirmed that the parties have otherwise selected or agreed upon an arbitrator within three (3) days of service of the notice of refusal or failure to strike names, the bureau shall designate one (1) name from the list previously provided to the parties and the person so designated by the bureau shall have full power to act as the arbitrator of the grievance.

SUBPART 3. ARBITRATOR'S AUTHORITY.

The arbitrator shall have no authority to amend, modify, and to, or subtract from the terms of the existing contract. The decision and award of the arbitrator shall be final and binding upon both parties.

SUBPART 4. ARBITRATION EXPENSES.

The employer and the exclusive representative shall share equally the arbitrator's fees and necessary expenses. Cancellation fees shall be paid by the party requesting the cancellation and any fees incurred, as the result of a request for clarification shall be paid by the party requesting the clarification. Each party shall be responsible for compensating its own representatives and witnesses except to the extent provided by Part 5510.5180, Subpart 1.

SUBPART 5. TRANSCRIPTS AND BRIEFS.

Because arbitration is intended to provide a simple, speedy alternative to litigation processes, the use of transcripts and briefs should be considered only in exceptional circumstances. If a verbatim record is required, it may be prepared providing the party desiring the record pays the cost and makes a copy available to the other party and the arbitrator without charge. The arbitrator may maintain written notes of the hearing and may use an electronic recording devise to supplement the note taking. These notes shall be considered the arbitrator's private and personal property and shall not be made available to the parties to another third party. If a recording device is used by the arbitrator to supplement the arbitrator's notes, the arbitrator shall retain the recording for a period of 90 days following the issuance of the award.

5510.5180 PROCESSING OF GRIEVANCES

SUBPART 1. RELEASE TIME.

To the fullest extent feasible, the processing of grievances under Parts 5510.5110 to 5510.5190 shall be conducted during the normal business hours of the employer. Employees designated by the exclusive representative shall be released from work without loss of regular non-overtime earnings as a result of their necessary participation in meetings or hearings held pursuant to Parts 5510.5110 to 5510.5190, whenever such release is consistent with the ability of the employer to conduct safe and reasonable operations. No more than three employees shall be entitled to compensation for participation in a single meeting or hearing with respect to any one grievance.

SUBPART 2. WAIVER OF STEPS.

The parties may by written mutual agreement waive participation in the grievance steps in Parts 5510.5140 to 5510.5160 and may similarly agree to extend the time limits established by Parts 5510.5140 to 5510.5170.

SUBPART 3. TIME LIMITS

A failure to raise a grievance within the time limits specified in Part 5510.5140, or to initiate action at the next step of the procedure in Parts 5510.5140 to 5510.5170 within the time limits in these parts shall result in forfeiture by the exclusive representative of the right to pursue the grievance. A failure of an employer representative to comply with the time periods and procedures in Parts 5510.5140 to 5510.5170 shall require mandatory alleviation of the grievance as requested in the last statement by the exclusive representative.

5510.5190 EFFECTIVE DATE

SUBPART 1. NO EXISTING AGREEMENT

In cases where there is no current collective bargaining agreement between an exclusive representative and a ~~public employer~~ the District, Parts 5510.5110 to 5510.5190 are effective five (5) days after the date of publication of the notice of adoption in the State Register.

SUBPART 2. EXISTING AGREEMENT.

If an exclusive representative and a ~~public employer~~ District have executed a collective bargaining agreement before Parts 5510.5110 to 5510.5190 become effective and the agreement relies upon the grievance procedure adopted by the director to satisfy Minnesota Statutes, Sec. 179A.20, Subd. 4, Parts 5510.5110 to 5510.5190 shall become effective only upon the termination of the Agreement. During the term of any agreement executed before Parts 5510.5110 to 5510.5190 become effective, the provisions of the grievance procedure contained in Parts 5510.4600, 5510.4700, 5510.4900, 5510.5000, and 5510.5100 shall prevail.

Independent School District 200
Hastings, Minnesota

Attachment

GRIEVANCE REPORT FORM

Independent School 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** **Independent School District 200**
Hastings, Minnesota

ARTICLE XII
DURATION

SECTION 1.

THIS AGREEMENT shall remain in full force and effect for a period commencing on July 1, 2022~~0~~ through June 30, 2024~~2~~. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration of this Agreement.

In the event a new Agreement is not in effect on July 1, 2024~~2~~, 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 as follows:

FOR HASTINGS EDUCATIONAL SECRETARIES' ASSOCIATION

HESA Representative

HESA Representative

HESA Representative

Date:

FOR INDEPENDENT SCHOOL HASTINGS, MINNESOTA 55033

Chairperson

Superintendent

Date:

Appendix A-1

2020-2021

Grade Step	12	11	10	9	8	7	6	5	4	3
2 Min	$28.83	$26.50	$24.08	$22.05	$20.10	$18.52	$17.04	$15.66	$14.34	$13.23
3	$29.71	$27.23	$24.73	$22.65	$20.61	$18.93	$17.40	$15.98	$14.68	$13.51
4	$30.58	$27.95	$25.41	$23.20	$21.12	$19.37	$17.80	$16.33	$14.97	$13.82
5	$31.45	$28.70	$26.08	$23.78	$21.64	$19.80	$18.18	$16.67	$15.28	$14.08
6	$32.31	$29.43	$26.72	$24.34	$22.14	$20.19	$18.54	$17.04	$15.64	$14.37
7 Mid	$33.29	$30.15	$27.38	$24.93	$22.68	$20.63	$18.93	$17.37	$15.93	$14.69
8	$34.16	$30.91	$28.05	$25.49	$23.17	$21.05	$19.32	$17.72	$16.24	$14.95
9	$35.03	$31.65	$28.72	$26.07	$23.70	$21.46	$19.68	$18.07	$16.55	$15.24
10	$35.91	$32.38	$29.39	$26.61	$24.21	$21.91	$20.09	$18.42	$16.89	$15.53
11	$36.78	$33.12	$30.03	$27.20	$24.73	$22.32	$20.47	$18.76	$17.18	$15.84
12	$37.64	$33.86	$30.71	$27.77	$25.24	$22.76	$20.85	$19.13	$17.51	$16.10
13-1 Max	$38.41	$34.58	$31.39	$28.34	$25.76	$23.18	$21.42	$19.46	$17.84	$16.41
Longevity										
13-2	$38.41	$34.58	$31.39	$28.34	$25.76	$23.18	$21.42	$19.46	$17.84	$16.41
13-3	$38.41	$34.58	$31.39	$28.34	$25.76	$23.18	$21.42	$19.46	$17.84	$16.41
13-4	$39.66	$35.83	$32.64	$29.34	$26.76	$24.18	$22.42	$20.21	$18.59	$17.16
13-5	$39.66	$35.83	$32.64	$29.34	$26.76	$24.18	$22.42	$20.21	$18.59	$17.16
13-6	$39.66	$35.83	$32.64	$29.34	$26.76	$24.18	$22.42	$20.21	$18.59	$17.16
13-7	$39.66	$35.83	$32.64	$29.34	$26.76	$24.18	$22.42	$20.21	$18.59	$17.16
13-8	$39.66	$35.83	$32.64	$29.34	$26.76	$24.18	$22.42	$20.21	$18.59	$17.16
13-9	$40.91	$37.08	$33.89	$30.34	$27.76	$25.18	$23.42	$20.96	$19.34	$17.91

Longevity will be paid to those who are on step 13 for the 4th and 9th year according to the following schedule.

Grades	Year	Amt.	Total
3-5	4th	$0.75	$0.75
6-9	4th	$1.00	$1.00
10-12	4th	$1.25	$1.25
3-5	9th	$0.75	$1.50
6-9	9th	$1.00	$2.00
10-12	9th	$1.25	$2.50

11/12/2019

Appendix A-1

2021-2022

Grade Step	12	11	10	9	8	7	6	5	4	3
3 Min	$30.45	$27.91	$25.35	$23.22	$21.13	$19.40	$17.84	$16.38	$15.05	$13.85
4	$31.34	$28.65	$26.05	$23.78	$21.65	$19.85	$18.25	$16.74	$15.34	$14.17
5	$32.24	$29.42	$26.73	$24.37	$22.18	$20.30	$18.63	$17.09	$15.66	$14.43
6	$33.12	$30.17	$27.39	$24.95	$22.69	$20.69	$19.00	$17.47	$16.03	$14.73
7 Mid	$34.12	$30.90	$28.06	$25.55	$23.25	$21.15	$19.40	$17.80	$16.33	$15.06
8	$35.01	$31.68	$28.75	$26.13	$23.75	$21.58	$19.80	$18.16	$16.65	$15.32
9	$35.91	$32.44	$29.44	$26.72	$24.29	$22.00	$20.17	$18.52	$16.96	$15.62
10	$36.81	$33.19	$30.12	$27.28	$24.82	$22.46	$20.59	$18.88	$17.31	$15.92
11	$37.70	$33.95	$30.78	$27.88	$25.35	$22.88	$20.98	$19.23	$17.61	$16.24
12	$38.58	$34.71	$31.48	$28.46	$25.87	$23.33	$21.37	$19.61	$17.95	$16.50
13-1 Max	$39.37	$35.44	$32.17	$29.05	$26.40	$23.76	$21.96	$19.95	$18.29	$16.82

Longevity

13-2	$39.37	$35.44	$32.17	$29.05	$26.40	$23.76	$21.96	$19.95	$18.29	$16.82
13-3	$39.37	$35.44	$32.17	$29.05	$26.40	$23.76	$21.96	$19.95	$18.29	$16.82
13-4	**$40.62**	**$36.69**	**$33.42**	**$30.05**	**$27.40**	**$24.76**	**$22.96**	**$20.70**	**$19.04**	**$17.57**
13-5	$40.62	$36.69	$33.42	$30.05	$27.40	$24.76	$22.96	$20.70	$19.04	$17.57
13-6	$40.62	$36.69	$33.42	$30.05	$27.40	$24.76	$22.96	$20.70	$19.04	$17.57
13-7	$40.62	$36.69	$33.42	$30.05	$27.40	$24.76	$22.96	$20.70	$19.04	$17.57
13-8	$40.62	$36.69	$33.42	$30.05	$27.40	$24.76	$22.96	$20.70	$19.04	$17.57
13-9	**$41.87**	**$37.94**	**$34.67**	**$31.05**	**$28.40**	**$25.76**	**$23.96**	**$21.45**	**$19.79**	**$18.32**

Longevity will be paid to those who are on step 13 for the 4th and 9th year according to the following schedule.

Grades	Year	Amt.	Total
3-5	4th	$0.75	$0.75
6-9	4th	$1.00	$1.00
10-12	4th	$1.25	$1.25
3.5	9th	$0.75	$1.50
6-9	9th	$1.00	$2.00
10-12	9th	$1.25	$2.50

11/12/2019

APPENDIX A

2022-2023

DESCRIPTION	Step	Grade 8	Grade 6	Grade 5
		Hourly Rates		
Grade 8				
Administrative Assistant	6	$23.17	$19.40	$17.84
	7	$23.74	$19.81	$18.17
Grade 6	8	$24.25	$20.22	$18.54
Administrative Support Assistant II	9	$24.80	$20.59	$18.91
	10	$25.34	$21.02	$19.28
Grade 5	11	$25.88	$21.42	$19.63
Administrative Support Assistant I	12	$26.41	$21.82	$20.02
	13	$26.95	$22.42	$20.37
	16	$27.95	$23.42	$21.12
	21	$28.95	$24.42	$21.87

Retention payment: For 2022-2023, all 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2022. All less than 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2022.

2023-2024

DESCRIPTION	Step	Grade 8	Grade 6	Grade 5
		Hourly Rates		
Grade 8				
Administrative Assistant	6	$23.63	$19.79	$18.20
	7	$24.21	$20.21	$18.53
Grade 6	8	$24.74	$20.62	$18.91
Administrative Support Assistant II	9	$25.30	$21.00	$19.29
	10	$25.85	$21.44	$19.67
Grade 5	11	$26.40	$21.85	$20.02
Administrative Support Assistant I	12	$26.94	$22.26	$20.42
	13	$27.49	$22.87	$20.78
	16	$28.49	$23.87	$21.53
	21	$29.49	$24.87	$22.28

Retention payment: For 2023-2024, all 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2023. All less than 12 month technology support staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2023.

Appendix A-2

Last	First	Classfication Title	Position	Paid Time Off	Grade	20-21 Step	**** 2	20-21 Hrly Rate	21-22 Step	**** 3	21-22 Hrly Ra
Bauer	Nancy	Admin SupptAsst I	MS Welcome Center	5/10/2/NL/10	5	3		15.98	4	-	16.74
Beskau	Susan	Admin Asst	HS Principal	per 12 rro	8	13	2	25.76	13	3	26.40
Dannenberg	Beth	Admin SupptAsst II	Elementary Office & Media	5/10/2/NL/10	6	6		18.54	7	-	19.40
Freiermuth	Anita	Admin SupptAsst I	HS Welcome Center	5/10/2/NL/10	5	13	8	20.21	13	9	21.45
Giesen	Krista	Admin SupptAsst I	HS Student Office	5/10/2/NL/10	5	3		15.98	4	-	16.74
Gunter	Linda	Admin SupptAsst II	Community Ed	10/10/2/NL/10	6	3		17.40	4	-	18.25
Henrichs	Julie	Admin SupptAsst II	ALC	5/10/2/NL/10	6	6		18.54	7	-	19.40
Hoffman	Pamela	Admin Asst	Food Service	5/10/2/NL/10	8	13	5	26.76	13	6	27.40
Horsch	Vanessa	Admin SupptAsst II	Elementary Office & Media	5/10/2/NL/10	6	3		17.40	4	-	18.25
Humble	LynDee	Admin Asst	Elementary Principal	5/10/2/NL/10	8	2		20.10	3	-	21.13
Knutson	Laurie	Admin SupptAsst II	Community Ed Registrar	per 12 rro	6	13	9	23.42	13	9	23.96
Kranz	Jacquelyn	Admin Asst	HS Athletics	5/10/2/NL/10	8	13	4	26.76	13	5	27.40
Lynam-Cook	Karyn	Admin SupptAsst II	HS Media Center	5/10/2/NL/10	6	13	1	21.42	13	2	21.96
MacDougal	Julie	Admin SupptAsst II	HS Student Office-Attendance	5/10/2/NL/10	6	13	2	21.42	13	3	21.96
Marsh	Lori	Admin Asst	MS Counseling Office	5/10/2/NL/10	8	13	3	25.76	13	4	27.40
Niebur	Cheryl	Admin Asst	Elementary Principal	5/10/2/NL/10	8	5		21.64	6	-	22.69
Niederkorn	Janice	Admin SupptAsst II	HS Counseling	5/8/2/NL/9	6	13	2	21.42	13	3	21.96
Niederkorn	Julie	Admin SupptAsst II	MS Media Center	5/10/2/NL/10	6	13	9	23.42	13	9	23.96
Pettit	Jessica	Admin SupptAsst I	Copy Center	2/6/2/NL/9	5	10		18.42	11	-	19.23
Poellinger	Kristin	Admin Asst	HS Registrar	5/10/2/NL/10	8	3		20.61	4	-	21.65
Raway	Gerlinde	Admin Asst	MS Principal	per 12 rro	8	13	5	26.76	13	6	27.40
Ritter	Dee	Admin SupptAsst I	HS Office-Cashier	5/10/2/NL/10	5	5		21.64	5	-	22.18
Sill	Kimberly	Admin SupptAsst I	Copy Center	2/6/2/NL/9	5	2		15.66	3	-	16.38
Thompson	Teri	Admin Asst	Community Ed	per 12 rro	8	12		25.24	13	1	26.40
Thuet	Teresa	Admin SupptAsst II	Elementary Office & Media	5/10/2/NL/10	6	3		17.40	4	-	18.25
Tutewohl	Judith	Admin SupptAsst II	Attendance-MS Targeted Services	5/10/2/NL/10	6	13	9	23.42	13	9	23.96
Zajac	Melinda	Admin Asst	Elementary Principal	5/10/2/NL/10	8	4		21.12	5	-	22.18

Appendix C-1

Paid Days Off Based on *Hours Worked* Grades 1-12

Hours *Worked*	Vacation Days	Holidays	Essential Leave	Paid Days Off	Emergency Closing	Sick Day
	Prorated on average hours per day, max of 8 hours per day. Minimum of 2 hours per day to qualify. (344 annual hours)					
Full Time						
12 Month	10-25	14	3	27-42	*NL*	12
Less Than Full Time						
12 months***	10	10	2	22	*NL*	10
1472 +	5	10	2	17	*NL*	10
1471 -	4	8	2	14	*NL*	9
Do not currently receive or Hired After July 1, 2008						
***1471 -	2	6	2	10	*NL*	9

Days will be prorated for partial years.

Emergency Close- Custodians/Kids Kampus employees who have to report may use as a float as approved by supervisor. Anyone else who reports it is by their choice and they will not be able to use as a float.

***District requirement for year round less than full time.

Annual hours worked excludes hours outside of the normal contracted day/year - overtime, summer, breaks, after school ect.

Appendix B-1

Annual Hours Worked- Insurance ,Paid Days Off, Sick Leave

Full Time (8 hr per day) 12 Month Employee		260 days@ 8 hrs.		2080
		25-5=20 vac days		-160
		14-10=4 holidays		-32
		236	8	**1888**

Group	Position	Days Scheduled To Work	Ave Hrs Per Day	Annual Hours Worked
Excludes hours outside of the normal contracted day/year- overtime, summer, breaks, after school ec				
	Minimum hours required paid days off & sick leave	172	2	344
	Minimum hours required for insurance contribution			**850**
HESA	10 mo	205	8	**1640**
	9.75 mo	199	8	**1592**
	9.5 mo	194	8	**1552**
	9 mo	184	8	**1472**
	J.Niederkorn- HS Counseling-9 mo-2 days week=2/5=.4*8	184	3.25	**598**
	K.Si/1- DO Copy Center flexed	203	6	**1218**
	J.Pettit- DO Copy Center flexed	174.476	5.25	**916**
Paraprofessionals		172	8	**1376**
contract states student		172	7.5	**1290**
contact days use		172	7.25	**1247**
172 (max possible)		172	7	**1204**
		172	6.75	**1161**
		172	6.5	**1118**
		172	6.25	**1075**
		172	6	**1032**
		172	5.75	**989**
		172	5.5	**946**
		172	5.25	**903**
		172	5	**860**
		172	4.75	**817**
	A. Fairbanks-Student Asst/Sec I MS PE/Athletic	175	7.5	**1312.5**
	A.Stoneberg- HS Raider Reading	175	7	**1225**
Food Service Personnel		174	8	**1392**
contract states student		174	7	**1218**
contact days +2, use		174	6.5	**1131**
172 (max possible) +2		174	6.25	**1088**
= 174 days		174	6	**1044**
		174	5.75	**1001**
		174	5.5	**957**
		174	5.25	**914**
		174	5	**870**
		174	4.75	**827**
Health Services Personnel				
	HS	189	8	**1512**
	MS	189	8	**1512**
	Elem	187	7.5	**1402.5**
Technology Support Staff	Tech II- 12 month	236	8	**1888**
contract states 170 days	Instructional Lab Technician	176	8	**1408**
use 172 for minimum	Assistive Technology Tech.	189	8	**1512**
	C. Anderson- Theatre Coord	176	6	**1056**
CE Para	Enter actual annual hours scheduled to work			**see appendix B1-A,B,C**

If daily hours very a great deal and annual hours worked are 1471 or less divide annual hours by 172 to get average daily hours for paid days off calculation. 1170/172=6.75 ave hours rounded to the quarter hour. If annual hours worked is 1472 or greater ave daily hours for paid days of would be 8 hours per day.

updated 1/27/2020

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Appendix D-1

Holiday/Non Workday Schedule

(school in session includes workshop days)

	Full Time Year Round	Full Time Custodians	1472+ Hours Worked	1471 - Hours Worked	***1471 - Hours Worked Do not currently receive or Hired 7/1/2008 & after
1	New Year's Day	New Year's Day	New Year's Day	New Year's Day	New Year's Day
2	Presidents Day Observed	Presidents Day Observed	Presidents Day Observed	Presidents Day Observed	Presidents Day Observed
3	Good Friday	Good Friday	Good Friday	Good Friday	Good Friday
4	Memorial Day	Memorial Day	Memorial Day	Memorial Day	Memorial Day
5	Independence Day	Independence Day	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
6	Friday before Labor Day (non work day-if school is in session replaced with Thurs of Teacher Assoc.)	Float	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
7	Labor Day	Labor Day	Labor Day	Labor Day	xxxxxxxxxxxxxx
8	Friday of Teacher Assoc.	Float	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
9	Thanksgiving	Thanksgiving	Thanksgiving	Thanksgiving	Thanksgiving
10	Friday after Thanksgiving	Friday after Thanksgiving	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx (CE Para's Grandt per list,prorate 1520)	xxxxxxxxxxxxxxx
11	Christmas Eve	Christmas Eve	Christmas Eve	Christmas Eve	xxxxxxxxxxxxxxx
12	Christmas Day	Christmas Day	Christmas Day	Christmas Day	Christmas Day
13	New Year's Eve	New Year's Eve	New Year's Eve	xxxxxxxxxxxxxxx (CE Para's Grandt per list,prorate 1520)	xxxxxxxxxxxxxxx
14	Easter Monday (non workday-if school is in session is a workday and not a floating holiday)	Easter Monday (non workday-if school is in session is a workday and not a floating holiday)	Easter Monday (non workday-if school is in session is a workday and not a floating holiday)	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx

Appendix E-1

Health Insurance Contribution Grades 1-12

2020-2021 2%

Annual Hours Worked	% of Contribution Based On Hours Worked	Single Contribution (Up to Comp Basic Single A-emium)	Family Contribution
		$768.50	$1,613.69
1,606-1,888	100%	$768.50	$1,613.69
1,417-1,605	**85%**	**$653**	$1,372
1,228-1,416	75%	$576	$1,210
945-1,227	65%	**$500**	$1,049
850-944	**50%**	**$384**	$807
			20-21 cap $1,677.08

Dental Insuranee Contribution -Grades 1-12

2020-2021 & **2021-2022** **0%**

Annual Hours Worked	% of Contribution Based On Hours Worked	Single Contribution	Family Contribution
		$81.00	**$81.00**
1,606-1,888	100%	**$81.00**	$81
1,417-1,605	**85%**	$69	$69
1,228-1,416	**75%**	**$61**	$61
945-1,227	65%	**$53**	$53
850-944	50%	$41	$41

See appendix B-1 for hours worked.

Appendix ~~F-1~~B Severance Rate & 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
Sec	Beskau	Susan	~~85~~	Yes	$21.38~~1 5.87~~	Yes	$225	$350
~~Sec~~	~~Freiermuth~~	~~Anita~~	~~5~~	~~Yes~~	~~$15.87~~	~~Yes~~	~~$225~~	~~$350~~
Sec	Chandler ~~Knutson~~	Laurie	6	Yes	$17.41	Yes	$225	$350
~~Sec~~	~~Niederkorn~~	~~Janice~~	~~6~~	~~Yes~~	~~$17.41~~	~~Yes~~	~~$225~~	~~$350~~
~~Sec~~	~~Niederkorn~~	~~Julie~~	~~6~~	~~Yes~~	~~$17.41~~	~~Yes~~	~~$225~~	~~$350~~
~~Sec~~	~~Thompson~~	~~Teri~~	~~6~~	~~Yes~~	~~$17.41~~	~~Yes~~	~~$225~~	~~$350~~
Sec	Tutewohl	Judith	6	Yes	$17.83	Yes	$225	$350
~~Sec III~~	~~Hoffman~~	~~Pamela~~	~~8~~	~~Yes~~	~~$21.38~~	~~Yes~~	~~$225~~	~~$350~~
Sec III	Kranz	Jacquelyn	8	Yes	$21.38	Yes	$225	$350
Sec III	MacDougal	Julie	8	Yes	$21.38	Yes	$225	$350
Sec III	Marsh	Lori	8	Yes	$21.38	Yes	$225	$350
Sec III	Raway	Gerlinde	8	Yes	$21.38	Yes	$225	$350
instructional Lab Technician	Lynam-Cook	Karyn	6	Yes	$17.41	Yes	$225	$350

* Severance per Tech Staff Contract~~nology~~ ~~Staff Contract~~

~~Updated 9/17/20, rerroved those who retired/resigned.~~

SUPERINTENDENT CONTRACT

ARTICLE I
PURPOSE

This Contract is entered into between Independent School District No.#200, Hastings, Minnesota, hereinafter referred to as the School District, and Dr. Robert McDowell, hereinafter referred to as the Superintendent, a legally qualified and licensed Ssuperintendent who agrees to perform the duties of the Superintendent of the School District.

ARTICLE II
APPLICABLE STATUTE

This Contract is entered into between the School District and the Superintendent in conformance with M.S. 123B.143.

ARTICLE III
LICENSE

The Superintendent shall furnish the School Board, throughout the life of this Contract, a valid and appropriate license to act as Ssuperintendent in the State of Minnesota as provided by applicable laws, rules, and regulations.

ARTICLE IV
DURATION, EXPIRATION, TERMINATION DURING THE TERM,
MUTUAL CONSENT, AND CONTINGENCY

Section 1. - Duration: This Contract is for a term of three (3) years commencing on July 1, 20230, and ending on June 30, 20263. It shall remain in full force and effect unless modified or amended by mutual consent of the School Board and the Superintendent or unless terminated as provided in this Contract.

Section 2. - Expiration: This Contract shall expire at the end of the term specified in Section 1. above. At the conclusion of its term, neither party shall have any further claim against the other, and the School District's employment of the Superintendent shall cease, unless a subsequent Contract is entered into in accordance with the provisions of this contract, and M.S. 123B.143, Subd. 1.

Section 3. - Termination: During the Term: The Superintendent's employment may be terminated during the term of this Contract only for cause as defined in M.S. 122A.40, Subd. 9. and Subd. 13., but, except for purposes of describing grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Superintendent during the term of this Contract for cause as described in M.S. 122A.40, Subd. 9. or Subd. 13., it shall notify the Superintendent in writing of the proposed grounds for termination. The Superintendent shall be entitled

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to a hearing before an arbitrator provided the Superintendent makes such a request in writing to the School Board Chair within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such event, the parties shall jointly petition the Minnesota Bureau of Mediation Services (BMS) for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the striking process as provided by BMS rules. The arbitrator shall conduct a hearing under arbitration procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding on the parties, subject to judicial review of arbitration decisions as provided by law. The Superintendent may be suspended with pay pending final determination by the arbitrator. If the Superintendent fails to request a hearing as provided in this ~~section~~ Section within the fifteen (15)-day calendar period, he/~~she~~ shall be deemed to have acquiesced to the School Board's proposed action, and the proposed action shall become final on such date as determined by the School Board, and the Superintendent shall have no further claim or recourse.

Section 4 ~~-~~ Subsequent Contract

A. Notice by Superintendent. If the Superintendent does not intend to negotiate a subsequent Contract, he must so notify the School Board in writing by December 1, 2025~~2~~.

B. Notice by the School Board. If the School Board does not intend to offer the Superintendent a subsequent Contract, it shall so notify the Superintendent in writing no later than December 1, 2025~~2~~.

C. Modification of Timelines. The timelines provided in this ~~section~~ Section (4, A & B) may be modified by written agreement between the School Board and the Superintendent; however, the timelines may not be extended beyond June 30, 2026~~3~~.

D. Negotiations Regarding Subsequent Contract. The notification requirements set forth in Section 4 do not prohibit the School Board from entering into negotiations regarding a possible subsequent contract with the Superintendent during the 365 days prior to the expiration of this Contract at the discretion of the School Board and in accordance with Minnesota Statute §123B.143, Subd. 1. ~~Proposed termination~~ Termination of employment during the term of this Contract (Art. IV, Section 3~~C~~) shall render any subsequent contract entered into by the parties null and void.

Section 5 ~~-~~ Mutual Consent: This Contract may be terminated at any time by mutual consent of the School Board and the Superintendent.

Section 6 ~~-~~ Contingency: If this Contract is a subsequent Contract entered into prior to the completion of an existing Contract, this subsequent Contract is contingent upon the Superintendent completing the terms of the existing Contract.

Section 7 ~~-~~ Separation of Employment: Upon the Superintendent's separation from employment, regardless of the reason, the Superintendent shall receive severance pay in an amount equal to 37 days

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of pay for each year of service as Superintendent, up to a maximum of 112 days. Any severance pay shall be paid in a lump sum within 60 days of the Superintendent's last day of employment. Payment shall be calculated based on the Superintendent's daily rate of pay at the time of separation. Such payment shall be in addition to payments the Superintendent may qualify for under other Articles in this Contract. The Superintendent and his dependents will be entitled to Health and Hospitalization and Dental Insurance premium contributions outlined in Article VII of this Contract for six months from the termination date.

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ARTICLE V
DUTIES

The Superintendent shall have charge of the administration of the schools under the direction of the School Board. The Superintendent shall be the chief executive officer of the School District; shall direct and assign teachers and other School District employees under the Superintendent's supervision; shall organize, reorganize, and arrange the administrative and supervisory staff, including instruction and business affairs, as best serves the School District subject to the approval of the School Board; shall select all personnel subject to the approval of the School Board; shall, from time to time, suggest policies, regulations, rules, and procedures deemed necessary for the School District; and, in general, perform all duties incident to the office of the Superintendent and such other duties as may be prescribed by the School Board from time to time. The Superintendent shall abide by the policies, regulations, rules, and procedures established by the School Board and the State of Minnesota. The Superintendent shall have the right to attend all School Board meetings and all School Board and citizen committee meetings, serve as an ex-officio member of the School Board and all School Board committees, and provide administrative recommendations on each item of business considered by each of these groups.

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ARTICLE VI
DUTY YEAR AND LEAVES OF ABSENCE

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Section 1~~.~~ - Basic Work Year: The Superintendent's duty year shall be for the entire twelve (12)-month Contract year, and the Superintendent shall perform duties on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. The Superintendent shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy. The parties agree that the Superintendent is a salaried and exempt employee for state and federal wage and hour purposes.

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Section 2~~.~~ - Vacation: The Superintendent shall earn 35~~0~~ working days of annual paid vacation ~~each Contract year~~, credited on July 1 of each year of this Contract. Unused vacation must be taken or surrendered for pay at his daily rate within six (6) months after the end of the Contract year in which it is earned. ~~The superintendent may elect to receive payment for up to three (3) unused vacation days per year, at the daily rate of pay.~~ Upon termination of employment or expiration of the Contract, if not offered a subsequent Contract, the Superintendent shall be entitled to payment for any unused vacation days earned, at his daily rate of pay. ~~Any payment for accumulated vacation~~

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~~leave shall be calculated based on the Superintendent's highest daily rate of pay on the last day of his employment.~~ In the event the Superintendent dies while employed under this Contract, payment for unused vacation leave otherwise due and payable pursuant to this paragraph shall be payable to the Superintendent's heirs, beneficiaries, or estate.

Section 3~~.~~ - Holidays: The Superintendent shall be entitled to 14 District designated paid holidays ~~as designated by the School Board~~ each Contract year.

~~1. Independence Day~~
~~2. Friday before Labor Day - If school is not in session, this is a holiday. If school is in session it is replaced with the Thursday of Teacher Association~~
~~3. Labor Day~~
~~4. Friday of Teacher Association~~
~~5. Thanksgiving~~
~~6. Friday after Thanksgiving~~
~~7. Christmas Eve~~
~~8. Christmas Day~~
~~9. New Year's Eve~~
~~10. New Year's Day~~
~~11. Presidents Day Observed~~
~~12. Good Friday~~
~~13. Easter Monday - *If school is not in session, this day would be a non-workday; it is not a floating holiday nor is it replaced with another day.*~~
~~14. Memorial Day If the Friday before Labor Day falls on a student day or a teacher workday, that day may be substituted for the Thursday of Teacher's Convention in October.~~
~~If any of the legal holidays fall on weekend day(s), the holiday will be observed on the preceding Friday or the following Monday, as determined by the administration.~~

Section 4~~.~~ - Sick Leave: The Superintendent shall ~~earn paid sick leave at the rate of~~be credited with 15 days of paid sick leave on July 1 of each Contract year. ~~1.25 day(s) each working month~~, ~~and earned s~~Sick leave may accumulate ~~to a maximum of 135 days.~~without limit. Upon ~~voluntary~~ termination of employment or expiration of the Contract, if not offered a subsequent Contract, the Superintendent shall be entitled to payment for any unused sick leave days at his daily rate of pay. Superintendent will not be entitled to payment for unused sick leave days in the event this Agreement is terminated by the School Board for cause pursuant to Article VI, Section 3. ~~earned and accrued pursuant to the provisions of this section; however, if the Superintendent is involuntarily terminated, he shall not be entitled to unused earned and accrued sick leave days. The Superintendent may elect to receive payment for up to two (2) unused days per year, at the daily rate of pay. Any payment for accumulated sick leave shall be calculated based on the Superintendent's average daily rate of pay for his tenure based on salary as defined in Article IX Section 1.~~ In the event the Superintendent dies while employed under this Contract, payment for unused sick leave otherwise due and payable pursuant to this paragraph shall be payable to the Superintendent's heirs, beneficiaries, or estate.

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Section 5~~.~~ - Workers' Compensation: Pursuant to M.S. Chapter 176, the Superintendent injured on the job in the service of the School District and collecting workers' compensation insurance may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

Section 6~~.~~ - Bereavement Leave: The Superintendent shall be granted up to five (5) days of bereavement leave, without deduction from sick leave, for a death within the Superintendent's immediate family. The time utilized shall be in an amount to be determined after conferring with the School Board Chair. ~~Days utilized will not be deducted from the Superintendent's sick leave~~. "Immediate family" is defined as the Superintendent's spouse, child, parent, brother, sister, aunt, uncle, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparent, spouse's grandparent, grandchildren, stepparent(s), or guardian(s), domestic life partner or domestic life partner's parent(s). ~~up to five (5) days will be allowed per death without deduction from sick leave.~~

~~At the discretion of the School Board, and dependent upon the circumstances, the superintendent may be granted bereavement leave for the death of persons not specified in Paragraph 1, for up to five (5) days without deduction in pay or deduction from sick leave.~~

Section 7~~.~~ - Jury ~~Service~~Duty and Other Legal Commitments: The Superintendent ~~who serves on jury duty~~ shall be granted the day or days necessary as stipulated by the court to discharge ~~this~~ the responsibility of jury duty, deposition, subpoena or to give testimony before a court, legal jurisdiction or administrative proceeding without any salary deduction or loss of basic leave allowance. The compensation received for jury duty service or required testimony pursuant to a subpoena shall be remitted to the School District.

Section 8~~.~~ - Military Leave: Military leave shall be granted pursuant to applicable law.

Section 9~~.~~ - Disability: If the Superintendent is unable to perform his regular duties because of personal illness or disability and has exhausted all accumulated sick leave, the School Board shall provide additional paid sick leave at a salary equal to 100 percent of the Superintendent's regular salary until the expiration of the waiting period for long-term disability insurance.

Section 10~~.~~ - Medical Leave: Pursuant to M.S. 122A.40, Subd. 12., the Superintendent shall have a right to a leave of absence for health reasons.

Section 11~~.~~ - Insurance Application: A Superintendent on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The Superintendent shall pay the entire premium for such insurance commencing with the beginning of the leave and shall pay to the School District the monthly premium in advance, each month. In the event the Superintendent is on paid leave from the School District under Section 4~~.~~ above or supplemented by sick leave pursuant to Section 5~~.~~ above, the School District will continue insurance contributions as provided in this Contract until sick leave is exhausted. Thereafter, the Superintendent must pay the

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entire premium for any insurance retained.

ARTICLE VII
INSURANCE

Section 1. - Health and Hospitalization and Dental Insurance: The School District shall provide the Superintendent and the Superintendent's dependents with health and hospitalization insurance coverage under the School District's group health and hospitalization insurance plan. The School District shall contribute a sum of up to $2,262~~52,195.50~~ per month for Comp Basic or $1,973~~2,115.00~~ per month for the high deductible VEBA plan. These sums shall increase by three (3) percent each year of the Contract, but shall not exceed the actual cost of the premium. The Superintendent through payroll deduction shall pay the balance of the premium. In addition, the Superintendent shall be eligible for a VEBA contribution in the amount of $100 per month for single coverage and $200 per month for family coverage, if enrolled in the high deductible VEBA plan.

The School District shall also provide the Superintendent and the Superintendent's dependents with dental insurance coverage under the School District's group dental insurance plan. The School District shall ~~contribute 100 percent of the family premium per month toward the premium for such insurance.~~pay the full cost of the family premium each month.

In the event this Contract will cause or does cause penalties, fees, or fines to be assessed against the School District, the parties agree to reopen negotiations that result in a revised Contract between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the School District. The amount of any reduction in the School District's contribution toward the Superintendent's healthcare benefits as a result of addressing the "highly compensated employee" component of the ACA will be placed into another School District provided benefit(s) (i.e., a retirement HRA, salary, etc.) as agreed upon between the parties.

Section 2. - Life Insurance: The School District shall provide~~, at its own expense,~~ term life insurance for the Superintendent under the School District's group term life insurance plan in the amount of $500,000, payable to the Superintendent's named beneficiary(ies). The School District shall pay the full cost of the premium for such coverage.

Section 3. - Long-Term Disability Insurance: The School District shall provide~~, at its own expense,~~ long-term disability insurance for the Superintendent under the School District's group long-term disability insurance plan. The School District shall pay the full cost of the premium for such coverage.

Section 4 -. Eligibility: The eligibility of the Superintendent and the Superintendent's dependent(s) and beneficiary(ies) for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this ~~article~~Article.

Section 5. - Claims Against the School District: The School District's only obligation is to purchase

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the insurance policies described in this ~~article~~Article, and no claim shall be made against the School District as a result of denial of insurance benefits by an insurer if the School District has purchased the policies and paid the premiums described in this ~~article~~Article.

ARTICLE VIII
OTHER BENEFITS

Section 1~~.~~ - Tax-Sheltered Annuities: The Superintendent is eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) of the Internal Revenue Code of 1986, M.S. 123B.02, Subd. 15., School District policy, and as otherwise provided by law.

Beginning of School Year in ISD 200	Maximum Match of Base Salary
1-4	3.0%
5-9	3.5%
10+	4.0%

Maximum lifetime match is capped at $70,000. Determination of years is based on hire date.

~~Section 2. Tax Sheltered Annuity Contribution: The School District will provide additional salary in the amount of $4500 which the Superintendent may utilize through payroll deduction for an additional tax sheltered contribution. Such contributions shall be in addition to the Superintendent's base annual salary.~~

Section 2~~3 .~~ Vehicle: The School District shall compensate the Superintendent for business use of his/~~her~~ private vehicle at the federal mileage reimbursement rate for personal vehicles used in connection with School District business.

Section 3~~4.~~ - Conferences and Meetings: The School District shall pay all legally valid expenses and fees for the Superintendent's attendance at professional conferences and meetings with other educational agencies when such attendance is required, directed, or permitted by the School Board. The Superintendent shall periodically report to the School Board relative to all meetings and conferences attended. The Superintendent shall file itemized expense statements to be processed and approved as provided by School Board policy and law.

Section 4 - Longevity: On the first payroll of each year of this Contract, the S~~s~~uperintendent shall receive an additional $500 for each year of completed service.

ARTICLE IX
SALARY

Section 1~~.~~ - Salary: The Superintendent shall be paid an annual salary of $~~175,000~~196,730~~000~~ for the ~~2020 - 2021~~2023-2024 Contract year $~~177,500~~201,837 for the ~~2021-2022~~2024-2025 Contract year, and $~~180,000~~205,873 for the ~~2022 - 2023~~2025-2026 Contract years. During the term of this Contract, the

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annual salary may be increased~~modified~~ but shall not be reduced. The annual salary shall be paid in 24 equal installments during each~~the~~ Contract year.

Section 2~~.~~ - Daily Rate of Pay: Whenever it is necessary to calculate a daily rate of pay for purposes of this Contract, such rates shall be arrived at by dividing the Superintendent's annual base salary as provided in Section 1 of this Article by the divisor of 225 ~~260, with the exception of Article VI, Section 4. The calculation shall not include any other payments and/or benefits pursuant to this Contract.~~

ARTICLE X
EVALUATE PERFORMANCE

The School Board shall oversee, and direct the Superintendent as they see~~s~~ fit. The performance evaluation of the Superintendent will be as mutually agreed upon by the School Board and Superintendent.

ARTICLE XI
OTHER PROVISIONS

Section 1~~.~~ - Outside Activities: While the Superintendent shall devote full time and due diligence to the affairs and the activities of the School District, he/she may also serve as a consultant to other school districts or educational agencies, lecture, engage in writing and speaking activities, and engage in other activities if, as solely determined by the School Board, such activities do not impede the Superintendent's ability to perform the duties of the superintendency. However, the Superintendent may not engage in other employment, consultant service, or other activity for which a salary, fee, or honorarium is paid without the prior approval of the School Board.

Section 2~~.~~ - Indemnification and Provision of Counsel: In the event that an action is brought or a claim is made against the Superintendent arising out of or in connection with his/her employment and the Superintendent is acting within the scope of employment or official duties, the School District shall defend and indemnify the Superintendent to the extent provided by law. Indemnification, as provided in this section, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District in this regard shall be subject to the limitations as provided in M.S. Chapter 466.

Section 3~~.~~ - Dues: The Superintendent is encouraged to belong to and participate in appropriate professional, educational, economic development, community, and civic organizations when such membership will serve the best interests of the School District. Accordingly, the School District will pay the membership dues for such organizations as are required, directed, or permitted by the School Board. The Superintendent shall present appropriate statements for approval as provided by law.

Section 4~~.~~ - Physical Examination: The Superintendent may, if desired, have an annual physical examination at School District expense with a limit of $400.00 per year to cover non-reimbursable

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medical costs.

~~Section 5. Relocation Stipend – Limited to year 1 (2020-2021): The school district will pay the new superintendent's transportation and related moving costs up to $10,000 provided itemized receipts and proof of payment are submitted as a condition of the reimbursement.~~

ARTICLE XII
SEVERABILITY

The provisions of this Contract shall be severable, and if any such provision or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Contract or the application of any provision thereof.

IN WITNESS WHEREOF, I have subscribed my signature this ____ day of _____, 20___.

_____
Dr. Robert McDowell
Superintendent

IN WITNESS WHEREOF, we have subscribed our signatures this ____ day of _____, 20___.

_____
School Board Chair
Brian Davis~~Kelsey Waits~~

_____
School Board Clerk
Becky Beissel~~Stephanie Malm~~

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

BRIDGE TO SUCCESS

Board Evaluation Committee Mission Statement

Committed to developing and executing a School Board Evaluation Process and timing.

Board Evaluation Committee Meeting

Time: November 16, 2022 6:30 PM

- Proposed Timeline for evaluation:
  - November/December of 2022 and every 6 months thereafter.

- Two tools proposed:
  - "Minnesota School Boards Association Ground Rules Worksheet" (November/December)
    - Instead of Yes and No sections, we will rate 1-5 and leave a section for comments
  - "School Board Self-Evaluation"
    - Contains 71 questions.
    - MSBA provides the evaluation and a basic summary report at no cost to the district.

- To ensure that the evaluation is reviewed and fair all around, we are proposing the following for the November/December evaluation:
  - Survey Monkey - a tool to provide anonymous responses
  - Pick a random person to gather information

Future Meetings

- TBD

MSBA

Minnesota School Boards Association
Ground Rules Worksheet

	Agenda Issues	Yes	No	Modify
1	Any board member may request that an item be placed on the agenda for board consideration by contacting _____ at least ____ days prior to the meeting.			
2	Items requiring significant preparation time may be placed on a Future Agenda Items section to get board support before proceeding or on a later agenda.			
3	The superintendent and board chair will develop the agenda ____ days prior to the meeting for which the agenda is prepared.			
4	A consent agenda will be used for items not requiring discussion. (If no, skip items 5 and 6.)			
5	Any board member may ask to have an item pulled from the consent agenda to allow for discussion or individual consideration.			
6	Pulled consent items will be discussed after the consent agenda vote is taken.			

	Meeting Preparation Issues	Yes	No	Modify
1	The superintendent will ensure that supporting information required for informed decision-making is provided to the board ___ days before the meeting.			
2	Board members will read all supporting documentation before the board meeting.			
3	Board members will call the superintendent with questions about the agenda item or supporting materials at least ___ days before the scheduled board meeting.			
4	Board members are free to ask questions during the board meeting and will do so respectfully.			
5	Board members will inform the superintendent and board chair of all positive or negative comments received from members of the community about the district.			
6	All board members will receive a copy of any written material prepared in response to one member's request.			

	Community Issues	Yes	No	Modify
1	Meeting agendas are available to the public at the meeting location.			
2	Procedures for public comment are clear and followed.			
3	Only the board chair will respond to public comment during the board meeting.			
4	Meeting facilities permit barrier-free access.			
5	Meeting facility has adequate space for those attending.			
6	Board members refer persons with positive or negative comments regarding school district operations to the proper staff person or administrator directly responsible for the operational activity.			
7	Board members and staff are respectful towards members of the community who address the board.			
8	_____ will serve as the media spokesperson for the board on board actions.			

	During the Meeting Issues	Yes	No	Modify
1	Board members and the superintendent avoid surprises at the board table.			
2	Board members avoid hidden agendas.			
3	Board members use agreed upon rules of order to guide the meeting.			
4	Board members will state their position and vote their conscience.			
5	Board members will treat all present with respect.			
6	Board members agree to attack issues, not attack people.			
7	Board members will not debate issues with members of the audience.			
8	Board members limit deliberations/activities to board work and not administrative/staff work.			
9	Board members ensure only one person speaks at a time and that each member has an equal opportunity to participate.			
10	Board members listen to each other and not engage in side conversations.			
11	Board members will not have long, unnecessary speeches.			
12	Board members model the behaviors we'd expect of students, staff, and community members.			
13	Board members avoid using aggressive tactics.			
14	Board members refrain from taking a position on an agenda item or issue until all relevant information is presented.			
15	Board members will praise publicly, criticize privately.			
16	Board members monitor for compliance with laws and policy.			

	After Board Meetings	Yes	No	Modify
1	Board members support, not undermine, the decision of the board.			
2	Board members abide by confidentiality laws of closed sessions.			
3	Board members ensure that all documents, records, reports, etc., are processed and maintained in accordance with applicable laws, regulations, policies, etc.			

	Site Visits by Board Members	Yes	No	Modify
1	Board members are encouraged to attend as many school events as their time permits.			
2	Board members may visit any campus after checking with the principal about the best time to visit.			
3	Board members are required to check in with the principal's office and follow campus guidelines for visitors.			
4	Board members may not evaluate staff or give direction to any staff or students.			
5	When visiting with teachers of their own children, board members will make it clear that they are acting as parents rather than board members.			
6	Board members will not request or accept extraordinary consideration or favors from any district employee.			
7	Board members will remember that staff have responsibilities to meet district goals and will limit their time with staff accordingly.			

	Timelines	Yes	No	Modify
1	The board, as a whole, will evaluate the superintendent.			
2	The board will perform a self-evaluation or board inservice annually.			
3	The board and superintendent will set goals annually.			

School Board Group Effectiveness Critique

Instructions: On the scales that follow, indicate your assessment of your school board in the way it functions as a group. Circle the number in each scale that you feel is most descriptive of your board.

1. Goals and objectives

There is a lack of commonly understood goals and objectives.

Board members understand and agree on goals and objectives.

1 2 3 4 5 6 7

2. Utilization of resources

All board member resources are not fully recognized and/or used.

Board member resources are fully recognized and used.

1 2 3 4 5 6 7

3. Trust and conflict

There is little trust among board members and conflict is evident.

There is a high degree of trust among board members and conflict is dealt with openly and worked through.

1 2 3 4 5 6 7

4. Leadership

One person dominates, and leadership roles are not carried out or shared.

There is full participation in leadership; leadership roles are shared by board members, where appropriate.

1 2 3 4 5 6 7

5. Policies and procedures

There is little control, and there is a lack of understanding of policies and procedures to guide the board functioning.

There are effective policies and procedures to guide board functioning; board members follow policies and procedures and regulate themselves.

1 2 3 4 5 6 7

6. Interpersonal communciation

Communication between board members is closed and guarded.

Communication between board members is open and participative.

1 2 3 4 5 6 7

7. Problem solving/decision-making

The board has not established or agreed upon approaches to problem solving and decision-making.

The board has well-established and agreed-upon approaches to decision-making and problem solving.

1 2 3 4 5 6 7

8. Experimentation/creativity

The board is rigid and does not experiment with how things are done.

The board experiments with different ways of doing things and is creative in its approach.

1 2 3 4 5 6 7

9. Evaluation

The board never evaluates its functioning or group process.

The board often and openly evaluates its functioning and group process.

1 2 3 4 5 6 7

Based on your assessment of your board, what specific actions do you think should be taken to improve the board's effectiveness?

Adapted from "The Team Effectiveness Critique" by Mark Alexander, University Associates 1985 Annual

MSBA Board Teamwork Self-Assessment

This basic assessment will be used to assist the board to better function as a team by generating discussion at a board study session. The board team consists of the board members and the superintendent. Please answer each question as honestly as possible. Remember, you are trying to ascertain how well the board functions as a team overall, not focusing on one event. Keep this in mind as you respond to these questions.

		Strongly Agree	Agree	Disagree	Strongly Disagree	Don't Know
1	The board team adopts a district vision and/or mission for district improvement.					
2	The board team adopts annual goals and priorities for district improvement.					
3	Improving student learning is the primary focus of our board team decision-making.					
4	The board team ensures the budget reflects the distrct's strategic goals and priorities.					
5	The board team uses district provided data and reports to assess progress and identify areas needing improvement.					
6	The board team conducts business only at properly called meetings under the Open Meeting Law.					
7	All board team members maintain confidentiality regarding sensitive communication.					
8	Information is shared equally with all board team members.					
9	Our board team members are open and honest with each other.					
10	Our board team members communicate with one another in a respectful manner.					
11	All board team members support the decision of the board even when the vote is not unanimous.					
12	Our leadership team conducts comprehensive orientation activities to familiarize new board members with their role on the team.					
13	The board chair and superintendent work together to develop a tentative agenda for the board to approve at its meeting.					
14	Our board meetings are effective.					
15	All board members are prepared for meetings.					

		Strongly Agree	Agree	Disagree	Strongly Disagree	Don't Know
16	The board team has a process for public participation at its board meetings and follows it.					
17	The board team understands and follows the district chain of command.					
18	Our superintendent exhibits confidence and trust in each member of the board.					
19	Each board member exhibits confidence and trust in the superintendent.					
20	The board demonstrates support and respect for the superintendent's role as the chief executive officer of the district.					
21	The board evaluates the superintendent's performance at least annually.					
22	The board evaluates the superintendent's performance against predetermined goals.					
23	Direction to the superintendent comes from the board as a whole, not individual board members.					
24	Our board team deals with conflict openly and honestly.					
25	The board team conducts district business in accordance with established ethical standards.					
26	The board team works to ensure a process is in place for effective internal and external communication.					
27	The board team uses the policy manual to make descisions and to define its expectations of the school district.					
28	Our board team reviews the district policies on a three-year cycle.					
29	The board team appropriately establishes and uses committees.					
30	Our board supports a culture of professional development for itself and district staff.					
31	Our board team participates in an annual self-assessment to set and/or review progress of the board's improvement goals.					

Comments/Notes:

School District Goal Alignment

MINNESOTA SCHOOL BOARDS ASSOCIATION

MSBA

MSBA School Board Self-Evaluation

Welcome to the MSBA **School Board Self-Evaluation**.

Research shows that high-functioning school boards have a positive impact on student learning and development. MSBA strives to provide exceptional services to boards, with the goal of strengthening school board governance practices. To that purpose, we are offering a new, electronic **School Board Self-Evaluation** to provide data to boards that guides goal-setting for continual improvement.

The **School Board Self-Evaluation** results reflect the collective responses of the school board team (board members and superintendent), building a profile of your board's work in five standards of board practice (Conduct and Ethics, Vision, Structure, Accountability, and Advocacy and Communication) — proven to support student achievement. The board standards will:

- provide responsible school district governance,
- set and communicate high expectations for student learning with clear goals and plans for meeting those expectations,
- create conditions district-wide for student and staff success,
- hold school district accountable for meeting student learning expectations, and
- engage the local community and represent the values and expectations they hold for their schools

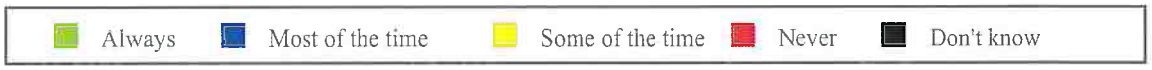
The **School Board Self-Evaluation** contains 71 questions and takes just 20 to 25 minutes to complete. The evaluations are anonymous and targeted to your individual board. As soon as all members of the team have taken the evaluation, you will be contacted with the summary results within a couple of business days. The evaluation and basic report are provided as a benefit of your MSBA membership — at no cost to your district.

If your school board would like to dig deeper into the self-evaluation and data, MSBA provides an opportunity to use your evaluation data as an in-district workshop. Contact Gail Gilman, ggilman@mnmsba.org, or call 507-934-8130 for the cost associated with this board in-service and to arrange a date for an MSBA staff member to facilitate.

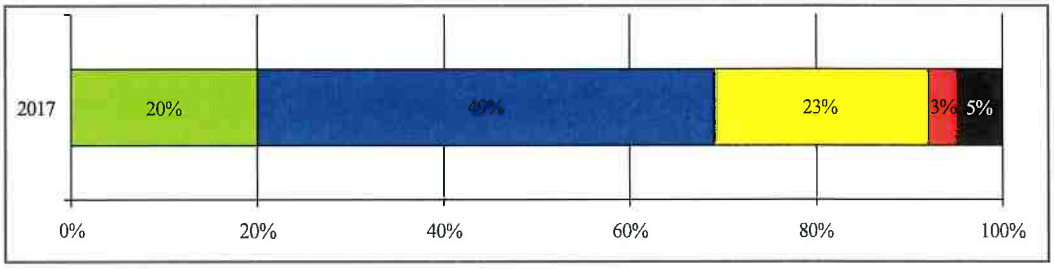
Thank you in advance for your time and thoughtful efforts in completing the School Board Self-Evaluation.

MSBA looks forward to serving your school board and being the association, "Where Minnesota School Boards Learn to Lead."

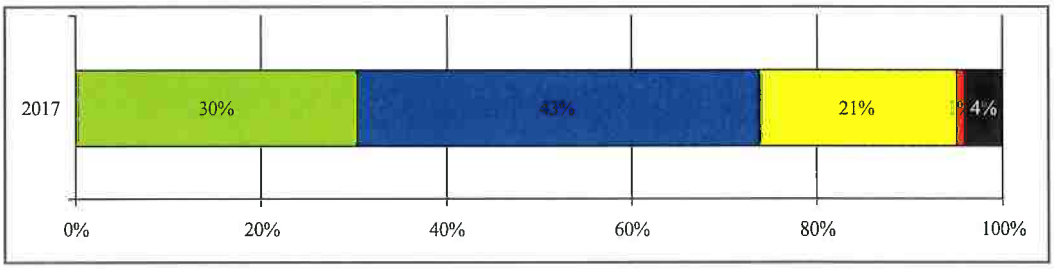
Framework for Governance: Aggregate Data



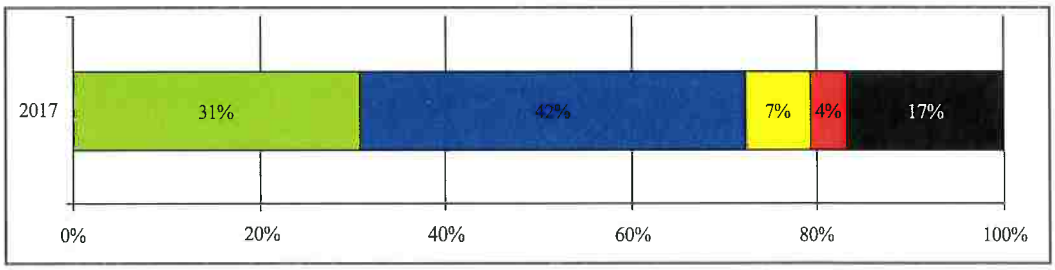
Standard 1
Conduct and Ethics:
Provide responsible school district governance



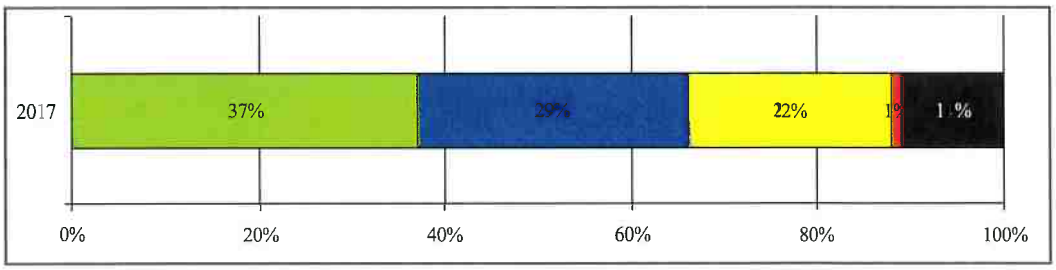
Standard 2
Vision:
Set and communicate high expectations for student learning with clear goals and plans for meeting those



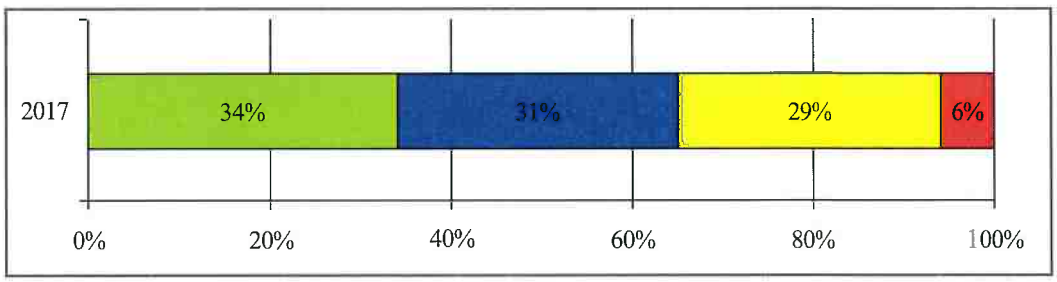
Standard 3
Structure:
Create conditions district-wide for student and staff success



Standard 4
Accountability:
Hold school district accountable for meeting student learning expectations



Standard 5
Advocacy and Communication:
Engage local community and represent the values and expectations they hold for their schools



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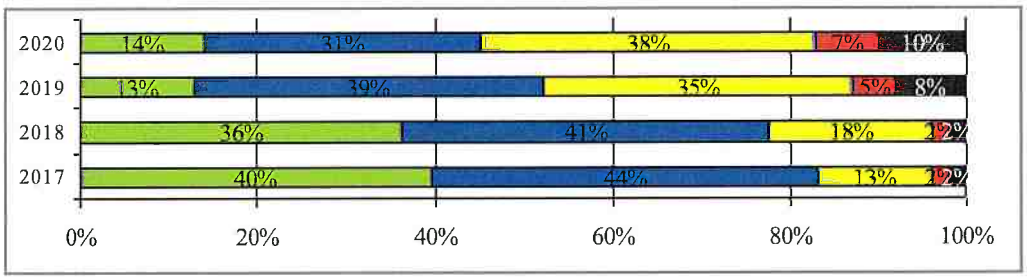
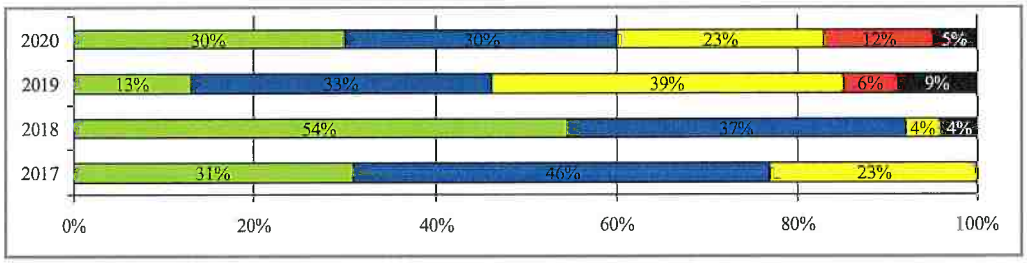
Framework for Governance: Aggregate Data

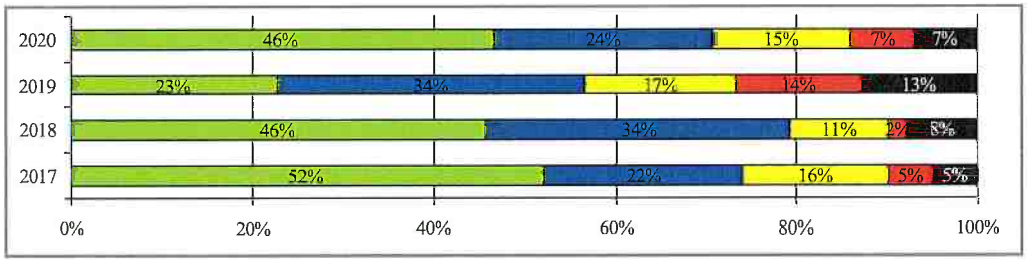
Standard 1
Conduct and Ethics:
Provide responsible school district governance



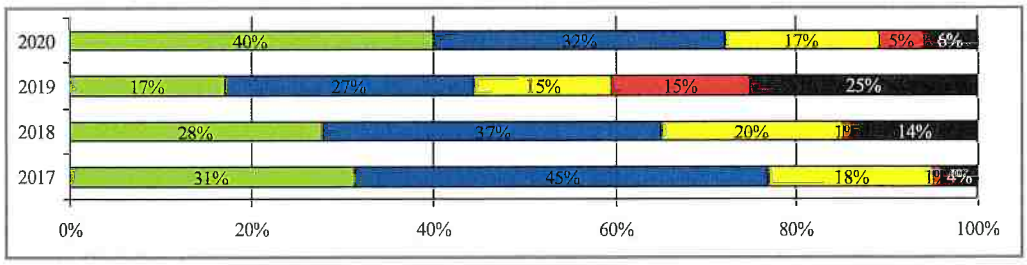
Standard 2
Vision:
Set and communicate high expectations for student learning with clear goals and plans for meeting those expectations



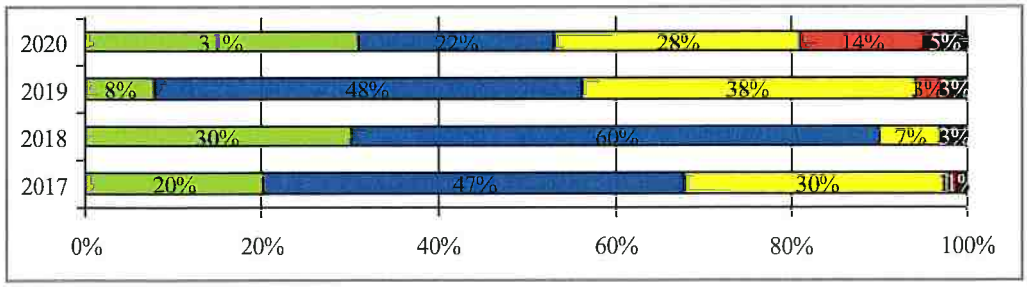
Standard 3
Structure:
Create conditions district-wide for student and staff success



Standard 4
Accountability:
Hold school district accountable for meeting student learning expectations



Standard 5
Advocacy and Communication:
Engage local community and represent the values and expectations they hold for their schools



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MSBA Self-Evaluation Report

MSBA Self-Evaluation Report

Standard 1 Conduct and Ethics

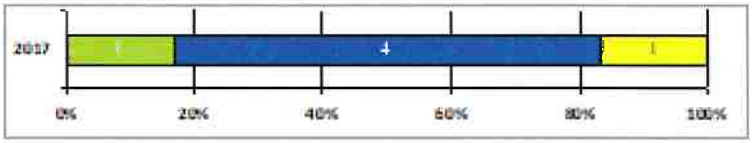
Provide responsible school district governance by:

Benchmark of Success B *Ensuring the board is accountable and open to the public, including seeking divergent perspectives in its decision-making process.*

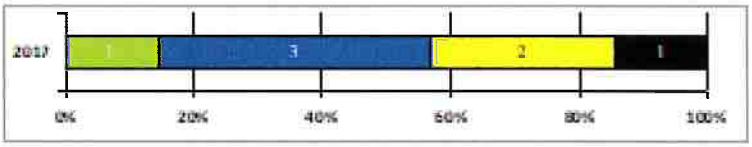
Always | Most of the time | Some of the time | Never | Don't know

To what extent does our board:

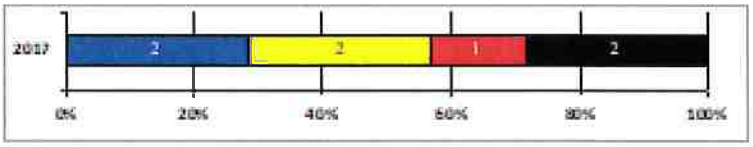
Q 5 Provide information to the public that supports board discussions and decisions?



Q 6 Follow a defined process for gathering input prior to making critical decisions?



Q 7 Carry out annual assessments of its performance?



Q 8 Set goals for its improvement?

Notes:

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429 Conflict of Interest

I. Purpose

The purpose of this policy is to observe state laws regarding conflicts of interest and to ensure that employees act in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

II. General Statement

Situations may arise in which a Hastings Public Schools-ISD 200 employee has a conflict of interest; or acts in a manner which may create an appearance of a conflict of interest.

All district employees have an obligation to:

a. Avoid conflicts of interest, or the appearance of conflicts of interest, between personal interests and those of the district in dealing with outside entities or individuals.
b. Disclose real and apparent conflicts of interest to the Superintendent.
c. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict of interest.

III. What Constitutes a Conflict of Interest

All district employees owe a duty of loyalty to the district. This duty necessitates that in serving the district they act solely in the interests of the district, including district students and staff, and not in their personal interests or in the interests of others.

The persons covered under this policy shall hereinafter be referred to as "interested persons". Interested persons include all district employees, as well as persons with the following relationships to district employees:

a. Spouses or domestic partners
b. Brothers and sisters
c. Parents, children, grandchildren, and great-grandchildren
d. Spouses of individuals listed in A and B
e. Corporations, partnerships, limited liability companies (LLCs), and other forms of businesses in which an employer, either individually or in combination with individuals listed in A, B, C, or D, collectively possess a

35% or more ownership or beneficial interest.

f. Other relationships such as close friendships may also cause a conflict of interest. Each situation must be evaluated for actual or potential conflict of interest.

Conflicts of interest arise when the interests of an interested party may be seen as competing with those of the district. Conflicts of interest may be:

a. Financial - where an interested party benefits financially directly or indirectly from its relationship with the district.
b. Non-Financial - seeking preferential treatment from the district or using confidential information received from the district.

A conflict of interest arises when a district employee involved in making a decision on behalf of the district or their immediate family, is in the position to benefit, directly or indirectly, from the employee's decision. Immediate family is the following who owns/receives more than 1% of the benefiting business/profits (spouse, parent, child, brother, sister and spouse of parent, child, brother or sister).

IV. Examples of Conflicts of Interest

a. Negotiates or approves a contract, purchase, sale, or lease on behalf of the district and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or service to the district.
b. Employs, approves the employment of, or supervises a person who is an immediate family member of the employee.
c. Sells products or services in competition with the district.
d. Uses the district's facilities, supplies, assets, employees, or other resources for personal gain.
e. Receives a gift valued at more than $5 from a vendor, if the employee is responsible for initiating or approving purchases from that vendor.
f. If a Board Member is a member of a financial institution that does business with the school district.

V. Honoraria Acceptance

A Hastings Public Schools-ISD 200 employee shall not accept an honorarium for an activity conducted where district-reimbursed travel, work time, or resources are used, or where the activity can be construed as having a relationship to the employee's position with the district. Such activity would be considered official duty on behalf of the district. A relationship exists between the activity and the employee's position with the district if the employee would not participate in the activity in the same manner or capacity if he or she did not hold his or her position with the district. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular

non-working Hours or while on leave if the following conditions are met:

a. All expenses are the total responsibility of the employee or the sponsor of the activity in which the employee is participating.
b. The activity has no relationship to the employee's district duties.

Nothing in this document shall be interpreted as preventing the payment to the district by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to the district (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to the district should be deposited to the district's account.

VI. Disclosure Requirements

A district employee who believes that he or she has a conflict of interest or may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

Therefore, Hastings Public Schools-ISD 200 requires the following:

a. The Superintendent or designee shall review all potential conflicts reported by employees, and the School Board shall review all potential conflicts reported by the Superintendent and determine appropriate resolution in accordance with the next section.
b. If required by Federal awarding agencies, Hastings Public Schools-ISD 200 will notify those agencies in writing of any *potential* conflict of interest. (2CFR Part 200.112)

VII. Resolution of Conflicts of Interest

Every district employee shall disclose any real, apparent, or potential conflicts of interest to the Superintendent or designee of Hastings Public Schools-ISD 200. Conflicts shall be resolved as follows:

a. The Board or Superintendent shall resolve or remedy conflicts in accordance with Minnesota law and in the district's best interests. Said resolution may include, but is not limited to, having the employee/personnel abstain from any decision making involving the underlying decision which led to the conflict of interest or potential conflict of interest.
    1. The chair of the Board shall be responsible for identifying resolutions of conflict of interest involving the Superintendent and report back to the whole Board.
    2. The Superintendent or designee shall be responsible for making all decisions concerning resolutions of conflicts involving district employees.

VIII. Violations of Conflict of Interest

Failure to comply with the standards contained in this manual could lead to disciplinary action.

~~Legal References:~~

Cross References: Hastings Public Schools-ISD 200 Accounting & Financial Procedures Manual.

Adopted: INDEPENDENT SCHOOL DISTRICT 200

Policy Reviewed: 08.11.2022
Policy Adopted: 04.28.2021
Policy Revised:

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES

I. PURPOSE

The purpose of this policy is to inform the school community and the general public of the position of the school board on visitors to school buildings and other school property.

II. GENERAL STATEMENT OF POLICY

A. The school board encourages interest on the part of parents and community members in school programs and student activities. The school board welcomes visits to school buildings and school property by parents and community members provided the visits are consistent with the health, education and safety of students and employees and are conducted within the procedures and requirements established by the school district.

B. The school board reaffirms its position on the importance of maintaining a school environment that is safe for students and employees and free of activity that may be disruptive to the student learning process or employee working environment.

III. POST-SECONDARY ENROLLMENT OPTIONS STUDENTS

A. A student enrolled in a post-secondary enrollment options course may remain at the school site during regular school hours in accordance with established procedures.

B. A student enrolled in a post-secondary enrollment options course may be provided with reasonable access, during regular school hours, to a computer and other technology resources that the student needs to complete coursework for a post-secondary enrollment course in accordance with established procedures.

IV. RESPONSIBILITY

~~A.~~ The school district administration shall establish visitor and post-secondary enrollment options student procedures and requirements (903.1). ~~B.~~

V. VISITOR LIMITATIONS

A. An individual, post-secondary enrollment options student, or group may be denied permission to visit a school or school property or such permission may be revoked if the visitor(s) does not comply with the school district procedures and regulations or if the visit is not in the best interest of students, employees or the school district.

B. Visitors, including post-secondary enrollment options students, are authorized to park vehicles on school property at times and in locations specified in the approved visitor procedures and requirements which are an addendum to this policy or as otherwise specifically authorized by school officials. When unauthorized vehicles of visitors are parked on school property, school officials may:

1. ~~move the unauthorized vehicle or~~ require the driver or other person in charge of the vehicle to move it off of school district property; or

2. if unattended, provide for the removal of the unauthorized vehicle, at the expense of the owner or operator, to the nearest convenient garage or other place of safety off of school property.

C. An individual, post-secondary enrollment options student, or group who enters school property without complying with the procedures and requirements may be guilty of criminal trespass and thus subject to criminal penalty. Such persons may be detained by the school principal or a person designated by the school principal in a reasonable manner for a reasonable period of time pending the arrival of a police officer.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Program)
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespass)

Cross References:

Policy Reviewed: *06.18.2020*
Policy Adopted: *07.22.2020*
Policy Revised: *06.19.2020*

Future Meetings

11/22/2022	**6:00 PM**	**Regular School Board Meeting**	**HMS Media Center**
11/30/2022	4-5:00 PM	Policy Committee Meeting	District Office Conference Room A
11/30/2022	5:30 - 6:00 PM	Special Board Meeting	HMS Media Center - Election Certification
12/02/2022	9-10:00 AM	Finance Committee	District Office Conference Room A
12/07/2022	**6:00 PM**	**Regular School Board Meeting**	**HMS Media Center**
12/15/2022	3-4:00 PM	Policy Committee Meeting	District Office Conference Room A