Hastings Area Public Schools - ISD 200
School Board Meeting Agenda

Wednesday, November 19, 2025
Regular Meeting
Middle School Media Center

I. **Call Meeting to Order**
   a. Attendance
II. **Pledge of Allegiance**
III. **Motion to Approve the Agenda/Table File**
IV. **Recognition of Visitors**
V. **Raider Spotlight**
VI. **Public Comment Session**
VII. **Reports and Discussions**
   a. Student School Board Representative Updates

   b. Superintendent Report
   c. Audit Presentation
   d. School Perceptions Survey Results
   e. CACR (Comprehensive Achievement and Civic Readiness) Presentation (includes 2024-2025 Staff Development Activities and Expenditures)
   f. Hastings Public Schools Language Access Plan Presentation
   g. Bills Payable Update
   h. Building Construction Fund Project Update
   i. Legal: Data Request Update
   j. School Board Representatives/Committees
      i. ISD 917 School Board Representative Update
         - Meeting will be on Tuesday, November 18th, board notes to follow after.
      ii. AMSD Update
      iii. Community Collaboration Committee Update
      iv. Facilities, Finance, and Joint Powers Committee Update
      v. NAPAC Committee Update
      vi. Student School Board Committee Update
         - No meetings held since last update.
      vii. Policy Committee Update
   k. Policies
      i. First Readings
         - Policy 511 Student Fundraising
         - Policy 527 Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches
         - Policy 712 Video Recording
      ii. Second Readings
         - Policy 612 Development of Parent and Family Engagement Procedure for Title I Programs
         - Policy 710 Extracurricular Transportation
         - Policy 715 Crowdfunding - Employee Fundraising for School Purpose
VIII. **Action Items**
   a. Consent Agenda
      i. Bills Payable

ii. Change Orders
- Change Order #4 $25,947
  District-Wide Door Hardware - Derau Construction

iii. Personnel Report
iv. Approval of the Minutes from the:
- 10.22.2025 Special Closed Board Meeting
- 10.22.2025 Regular School Board Meeting
- 11.12.2025 Special School Board Meeting

v. Policies for Approval after Third Reading
- Policy 205 Open Meetings and Closed Meeting
- Policy 515 Protection and Privacy of Pupil Records
- Policy 613 Graduation Requirements
- Policy 701 Establishment, Adoption and Modification of School District Budget
- Policy 702 Accounting
- Policy 703 Annual Audit
- Policy 706 Acceptance of Gifts

vi. Policies for Approval for Technical & Legal Updates
- Policy 306 Administrator Code of Ethics
- Policy 417 Chemical Use and Abuse
- Policy 507.5 School Resource Officers
- Policy 513 Student Promotion, Retention, and Program Design
- Policy 519 Interview of Students by Outside Agencies
- Policy 603 Curriculum Development
- Policy 621 Literacy and the Read Act
- Policy 709 Student Transportation Safety Policy

vii. Trip Approval - Concordia Language Villages
viii. Trip Approval - Show Choir - Nashville, TN
ix. Trip Approval - Show Choir - Marion, IA
x. Recommendation to Approve MOU with ESP Regarding District Payment for Training/Testing for New Hires to Meet Highly Qualified Requirements
xi. Approval of 2025-2026 Non-Contracted Rates of Pay
xii. 2026 HCTV Rent Agreement

b. Items for Individual Action
i. Donations
ii. 2026-2027 Revised District Calendar
iii. 2027-2028 District Calendar
iv. Audit Report
v. CACR (Comprehensive Achievement and Civic Readiness) Approval
vi. Hastings Public Schools Language Access Plan Approval
vii. Joint Powers Agreement & Addendum A
viii. Amy Brown Contract Approval - Updated

IX. **Future Meetings**
X. **Adjournment**

November 19, 2025 Student Representative Reports

Jen Behnke

Hastings Middle School

- On November 3rd, many students and staff members received Level Up Awards for demonstrating growth and modeling our Raider Way. Staff are recognized for going above and beyond, while students are recognized for hard work and achievement. Congratulations to these award winners!

- November 6th and 7th, the theater department presented Annie Jr., which I hear was amazing!! Maybe even better than Our Town…
- The 7th & 8th grade dance was on the 14th and my sources tell me the students had a blast!

- The MS was lucky to send 2 swimmers to sections: 8th graders Jenna Arneson and Emilia Krause competed with the high school swim team at sections. Jenna made it to finals!!

- Students engaged in a Penny War November 10th-14th. Students collected spare change to bring in for the Penny War, helping their grade level towards winning along with grade-level trivia at lunch! The proceeds from Penny Wars will support the Animal Arc, and they raised hundreds of dollars!

Shyla Henson

Kennedy Elementary

- Students honored those who served during Veterans Day
    - 3rd graders welcomed Veterans into their classrooms
        - Heard valuable stories and experiences
    - Other grades wrote letters, created artwork, and participated in discussions

- First graders visited the Minnesota Zoo

- Three teachers received $1,000 Adopt-A-Classroom grants from Ruth and George Doffing
    - Riley Bafaro, 3rd Grade
    - Samantha Beaver, 3rd Grade
    - Amanda Pommerening, Resource

Tilden

- Preschoolers visited the senior center during Veterans Day
    - Sang songs to honor those who served
    - Showed the art they made for Veterans Day

Avery Durfee

McAuliffe Elementary

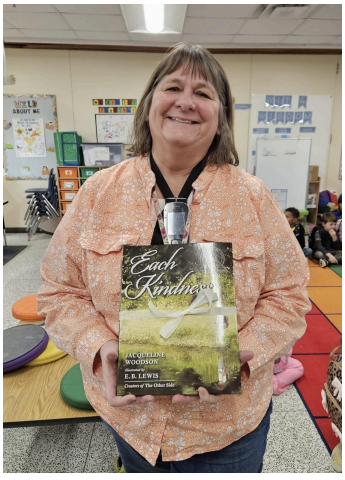
- **November 14th:** The 4th graders were visited by a very special guest from the Hastings Fire Department, Jamie Stevens, who taught the 4th graders about CPR, the circulatory system, the AED, and the Lucas 3 device. They also took part in the Kids Heart Challenge.

- **November 19th-21st:** The 2nd and 4th graders are completing the standardized CogAT testing this week, and Carpenters Nature Center is coming to visit the first graders with a few animal friends!
- **November 27th-Dec. 1st:** Following a fun and busy week, the students and staff will be off for a well-deserved break. Happy Thanksgiving!

Pinecrest Elementary

- **November 6th:** To kick off the month of November, the 1st graders took a very fun field trip to the Stages Theatre Company!
- **November 6th and 7th:** Then, over the 6th and 7th, the 4th graders took a field trip to Carpenter Nature Center to see the wildlife.
- **November 7th:** Later in the evening on the 7th, Pinecrest held a much-loved Family Movie Night where parents and students got to get some snacks and bundle up in a blanket to enjoy!

- **November 11th:** Students honored our veterans on Veterans Day by creating some lovely mini posters to thank all of the veterans for their service.
- **November 13th:** Students and staff celebrated World Kindness Day by wearing some fun bright colors and playing kindness bingo in classrooms! Three staff members were also recognized as 2025 World Kindness Day Winners, Mrs. Matzek, Mrs. Poncelet, and Mrs. Braun, for spreading kindness throughout the school!



- **November 26:** This next Wednesday the students will participate in the much anticipated all school Turkey Bingo where they'll gobble up as many prizes as they can going into the Thanksgiving holiday break!
- **November 29:** Finally, the Pinecrest Choir will be closing out the month with a bang by performing the Holiday Hoopla at Hastings downtown Pavilion!

Aidan Suarez Garcia

Hastings High School

This month the High School had the career fair, which was very informative to all student grades 9 through 12. A highlight from the fair was the different paths that students were introduced to instead of the college route. Another big highlight was the new pet therapy program that is used with the students receiving special services. This program is great to help students reduce stress and the overall well-being of students, and the hope is to expand this program to more students.

As many people around the school must know, we have a foreign exchange student from Italy, named Tommaso and he helped create a dish to share with the entire school. The dish was a baked pasta with a side of roasted cauliflower.

Sports

Some great athletic achievements were made for Hastings High School this month. Our Boys cross country team took 2nd at the MEC conference, competed at NXR, and sent Parker Stoltz to state. Our Girls cross country won the conference, and sent Linnea Ronning to state for the 4th time. Senior Brooke and Resse Keller competed in their 4th consecutive state tennis tournament for doubles. Sophomore Nolan St. Sauver's Dakota United Hawks won the adapted soccer state title. Junior Zach Shatek broke the school record in rushing yards in a single game and season. And the most outstanding from the month is from our girls swim and dive team. Firstly, junior Greta Larson was the first athlete in school history to qualify for the state meet in swimming and diving. Lastly, junior Chloe Aarness took 1st place at state for diving and broke the school record by resetting her one record.

Arts

The arts have also had some concerts which include the orchestra concert and the play. I was able to attend the orchestra concert and it sounded amazing. Focusing on the play, our theater department had a play of “Our Town”. The play “Our Town” is about 2 kids in Govers Corners, New Hampshire in 1901. It's a story of 2 kids experiencing life together, where they end up getting married. Its central message is that people often overlook the beauty of everyday moments until it is too late.

ALP

Upcoming Event

Next week, students will participate in a **DCTC tour**. This event is designed to help them explore the next steps in life, whether through college or other career pathways. It provides a valuable opportunity to gain real-life expectations of college. The tour traditionally has high attendance, with some students already having applied and even been accepted.

Quarter 1 Reflection

Quarter 1 has officially concluded, marking the first quarter with an increased number of students. Overall, things went very well despite the adjustments required to accommodate the larger group. Staff and students have adapted successfully, and improvements will continue throughout the year.

Highlight in Physics

Mr. Waage's Physics course wrapped up with a hands-on project: students launched rockets they had built. The majority of the rockets functioned as intended, making the project both exciting and educational.

Student School Board Representative Event

It was a great opportunity to attend this event for the second time. I think that reflecting on last year's event and this year's, it is great to note that the topics were similar but also different. It allows for a repetition of great themes, but also new and refreshing ideas on how to be effective while in this role.

What I gained specifically from this event was identifying what a "board issue" truly is and what can I do about it. Speaking on the question posed "What can I do about it?", as a group with my fellow student representatives we found some ideas to help us gain student voice better than before. We are planning on creating a "drop box" where students can leave an issue that they want heard or even just to be able to speak with us. And I was hoping that we could even put one in the ALP as well.

Management Report

for

Independent School District No. 200
Hastings, Minnesota

June 30, 2025

LB | CARLSON
Certified Public Accountants Business Consultants

THIS PAGE INTENTIONALLY LEFT BLANK

LB | CARLSON

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

We have prepared this management report in conjunction with our audit of Independent School District No. 200, Hastings, Minnesota's (the District) financial statements for the year ended June 30, 2025. 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.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 4, 2025

THIS PAGE INTENTIONALLY LEFT BLANK

AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

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

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2025, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued along with the District's financial statement audit by December 31, 2025. However, issuance of the 2025 *Compliance Supplement* by the Office of Management and Budget has been delayed, and the final version is not yet issued. The 2025 *Compliance Supplement* guidance is effective for Single Audits of federal awards expenditures for the year ended June 30, 2025. Consequently, Single Audits for this period cannot be finalized until the final version of this guidance is issued. The Minnesota Department of Education (MDE) has extended the due date for Single Audits to coincide with the federal deadline of March 31, 2026. The District plans to issue its audited Schedule of Federal Awards Expenditures and related reports separately by this deadline.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2025:

- We have issued unmodified opinions 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. 101, *Compensated Absences*, this year. Our opinion was not modified with respect to this matter.

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

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

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

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, 2025. However, the District implemented the following governmental accounting standard during the year:

- As described in Note 1 of the notes to basic financial statements, the District implemented GASB Statement No. 101, *Compensated Absences*, during fiscal year ended June 30, 2025. This standard changed the recognition and measurement of the compensated absence liability reported by the District. This change resulted in a restatement, which decreased beginning net position in the government-wide Statement of Activities by $10,605,117.

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 MDE. Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for compensated absences. Management's estimate is based on current rates of pay, unused compensated absence balances, and the likelihood compensated absences will be paid out over the course of employment or at termination.

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

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

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

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

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

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated November 4, 2025.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

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

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

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

FUNDING PUBLIC EDUCATION IN MINNESOTA

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

BASIC GENERAL EDUCATION REVENUE

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

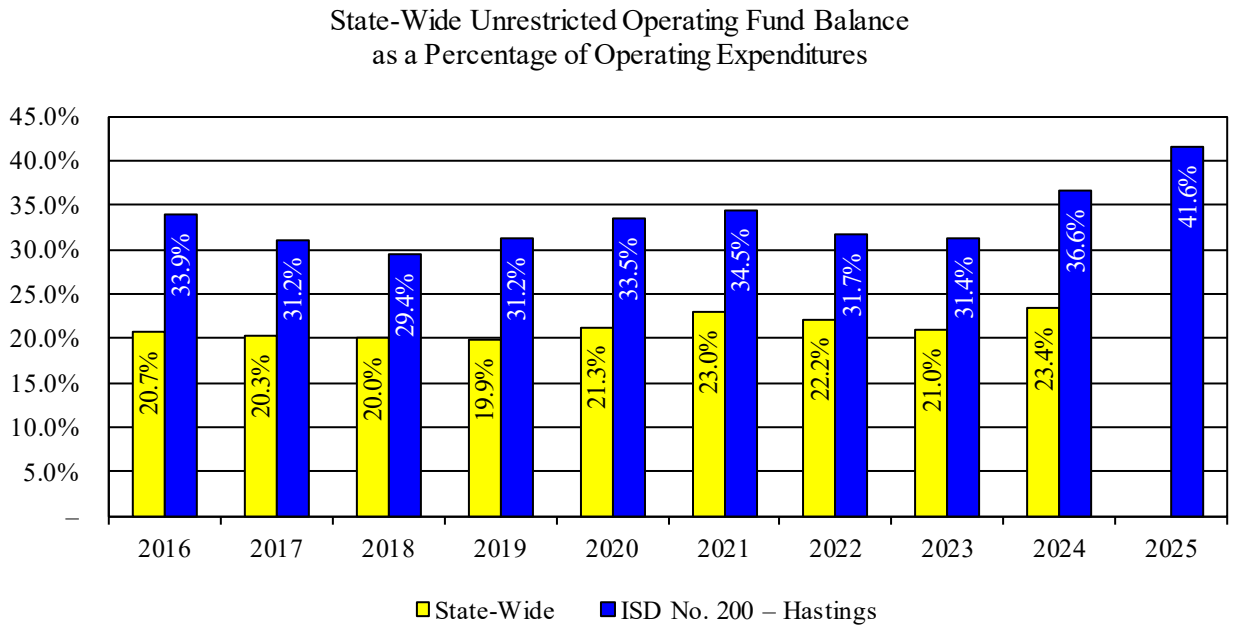
The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and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

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

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %
2024	$ 7,138	4.00 %
2025	$ 7,281	2.00 %
2026	$ 7,481	2.75 %

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 2025.

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

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

The District's unrestricted operating fund balance as a percentage of operating expenditures was 41.6 percent at the end of the current year, as compared to 36.6 percent at June 30, 2024.

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

GOVERNMENTAL FUNDS REVENUE

The table below shows a comparison of governmental funds 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		
	2023	2024	2023	2024	2023	2024	2025
General Fund							
Property taxes	$ 2,760	$ 2,966	$ 3,704	$ 3,976	$ 3,112	$ 3,522	$ 4,052
Other local sources	742	895	595	744	734	903	965
State	10,771	12,149	10,792	12,186	10,095	11,428	12,507
Federal	1,344	1,124	1,441	1,257	1,169	789	429
Total General Fund	15,617	17,134	16,532	18,163	15,110	16,642	17,953
Special revenue funds							
Food Service	676	847	649	822	638	795	803
Community Service	795	835	919	964	594	693	705
Debt Service Fund	1,579	1,669	1,595	1,625	1,331	1,319	1,377
Total revenue	$ 18,667	$ 20,485	$ 19,695	$ 21,574	$ 17,673	$ 19,449	$ 20,838
ADM served per MDE School District Profiles Report (current year estimated)					4,092	4,056	4,006

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

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

ADM used in the table above is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables.

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

Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The District earned $83,475,678 in the governmental funds reflected above in fiscal 2025, an increase of $4,588,746 (5.8 percent) from the prior year. Total revenue per ADM served increased by $1,389 (7.1 percent) per student. The increase was spread across most sources presented in the above table. Property taxes were up as approved through the annual tax levy process. State sources were up with growth in the basic formula allowance and with special education funding improvements. Federal revenues in the General Fund were down with the final spending and the end of several COVID-19 pandemic-related entitlements. Food service revenues per capita remained similar to the prior year. Increased state revenues contributed to the additional funding in the Community Service Special Revenue Fund. Debt Service Fund revenue per capita increased in the current year, due to an increase in property taxes to support debt service, as well as higher investment earnings compared to the prior year.

GOVERNMENTAL FUNDS EXPENDITURES

The following table reflects similar comparative data available from the MDE for all governmental funds 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		
	2023	2024	2023	2024	2023	2024	2025
General Fund							
Administration and district support	$ 1,300	$ 1,372	$ 1,320	$ 1,410	$ 1,127	$ 1,136	$ 1,321
Elementary and secondary regular instruction	6,646	7,034	7,019	7,466	6,404	6,658	7,059
Vocational education instruction	224	243	198	215	218	220	231
Special education instruction	2,892	3,158	3,059	3,346	2,612	2,899	3,099
Community service	–	–	–	–	–	–	8
Instructional support services	861	874	1,030	1,032	678	707	858
Pupil support services	1,553	1,707	1,712	1,916	2,111	2,060	2,184
Sites and buildings and other	1,201	1,192	1,171	1,160	1,318	1,321	1,432
Total General Fund – noncapital	14,677	15,580	15,509	16,545	14,468	15,001	16,192
General Fund capital expenditures	960	996	959	1,052	337	865	820
Total General Fund	15,637	16,576	16,468	17,597	14,805	15,866	17,012
Special revenue funds							
Food Service	706	801	693	780	661	814	871
Community Service	763	818	865	929	606	707	735
Debt Service Fund	1,626	1,737	1,652	1,596	946	955	5,147
Total expenditures	$ 18,732	$ 19,932	$ 19,678	$ 20,902	$ 17,018	$ 18,342	$ 23,765
ADM served per MDE School District Profiles Report (current year estimated)					4,092	4,056	4,006

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 spent $95,203,904 in the governmental funds, reflected above in fiscal 2025, an increase of $20,815,884 (28.0 percent) over the prior year. On a per student basis, this represents an increase of $5,423. General Fund expenditures increased by $1,146 per student. Spending was up in nearly every category presented in the above table, with the largest increases in elementary and secondary regular education ($401 per student) and special education ($200 per student). Debt service increased as anticipated in approved debt financing plans. The significant increase in the Debt Service Fund was due to the balloon payment in the current year on qualified school construction bonds as anticipated in the budget and by the design of the bond issue.

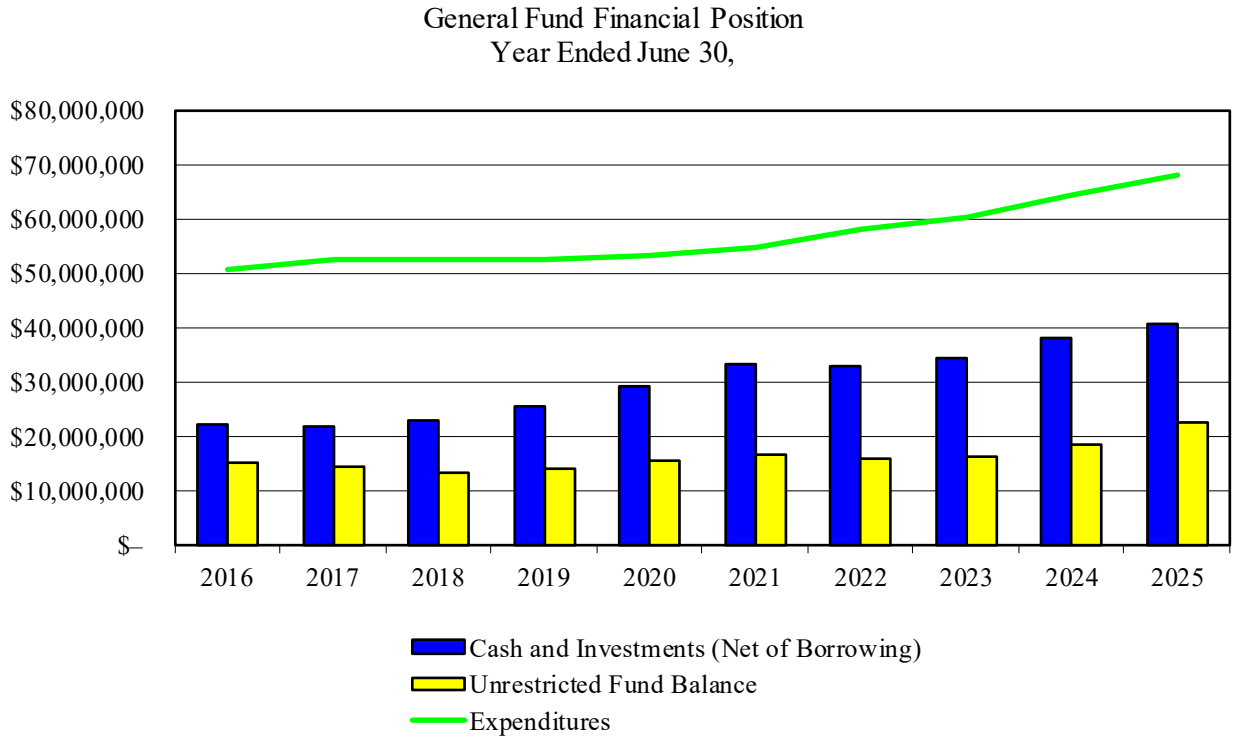
SUMMARY

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

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

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



The District ended fiscal year 2025 with a General Fund cash and investments balance of $40,827,192 (net of borrowing and interfund receivables and payables), an increase of $2,504,673 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled $22,552,142, an increase of $4,010,953. Total fund balance of the General Fund increased by $3,777,291, compared to a decrease of $320,086 approved in the final budget.

GENERAL FUND COMPONENTS OF FUND BALANCE

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

	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	$ 292,173	$ 397,393	$ 206,575	$ 1,228,417	$ 716,905
Restricted fund balances (1)	10,687,757	11,083,194	12,711,434	12,752,977	13,024,827
Unrestricted fund balances					
Committed	1,265,718	1,081,414	1,015,688	997,510	757,083
Assigned	646,102	1,004,882	46,643	1,636,865	3,235,319
Unassigned	14,712,397	13,758,301	15,249,045	15,906,814	18,559,740
Total fund balances	$ 27,604,147	$ 27,325,184	$ 29,229,385	$ 32,522,583	$ 36,293,874
Unrestricted fund balances as a percentage of total expenditures	30.4%	27.2%	26.9%	28.8%	33.1%
Unassigned fund balances as a percentage of total expenditures	26.9%	23.6%	25.2%	24.7%	27.2%

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

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

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

Minimum Fund Balance Policy

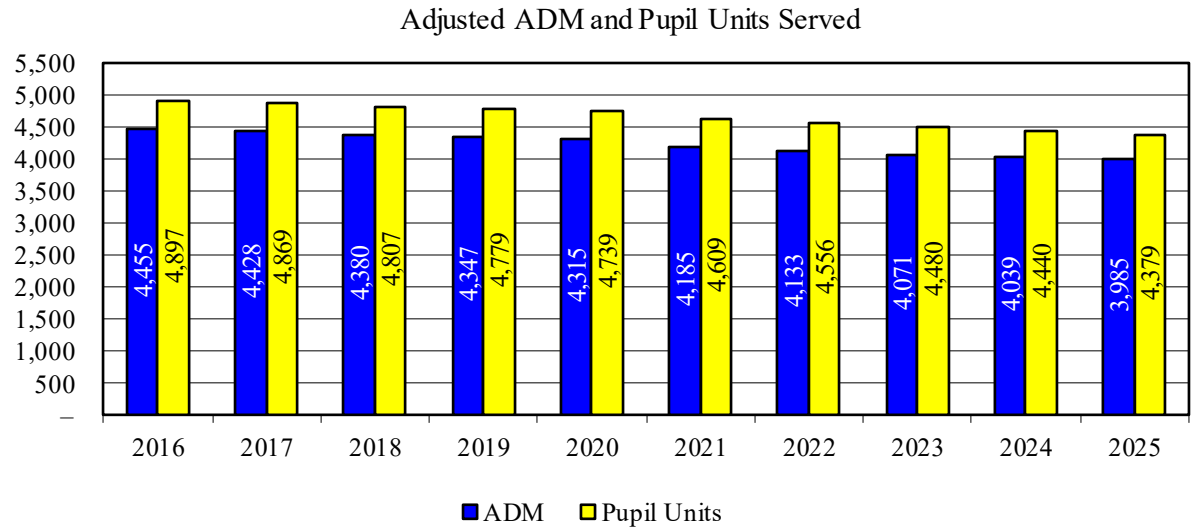
The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund. The policy establishes that the District will strive to maintain a minimum unassigned General Fund balance of two months of operating expenditures.

On June 30, 2025, unassigned fund balance of the General Fund was 27.2 percent of the fiscal 2025 General Fund expenditures, or approximately 14 weeks of operations assuming level spending throughout the year.

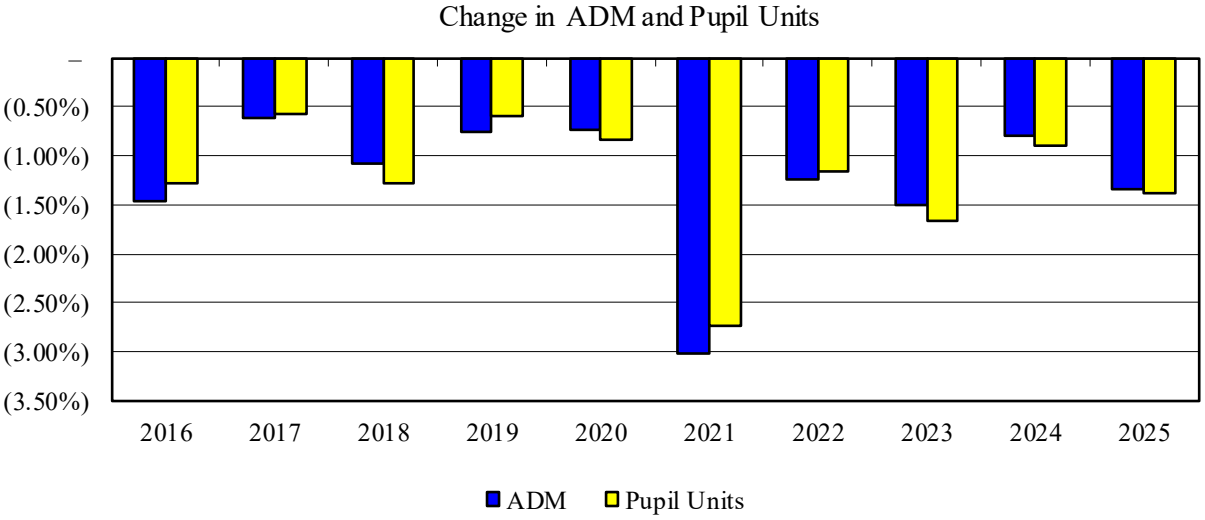
On June 30, 2025, unrestricted fund balances in the General Fund represented 33.1 percent of annual expenditures, or about 17 weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

The following graph presents the District's adjusted 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:

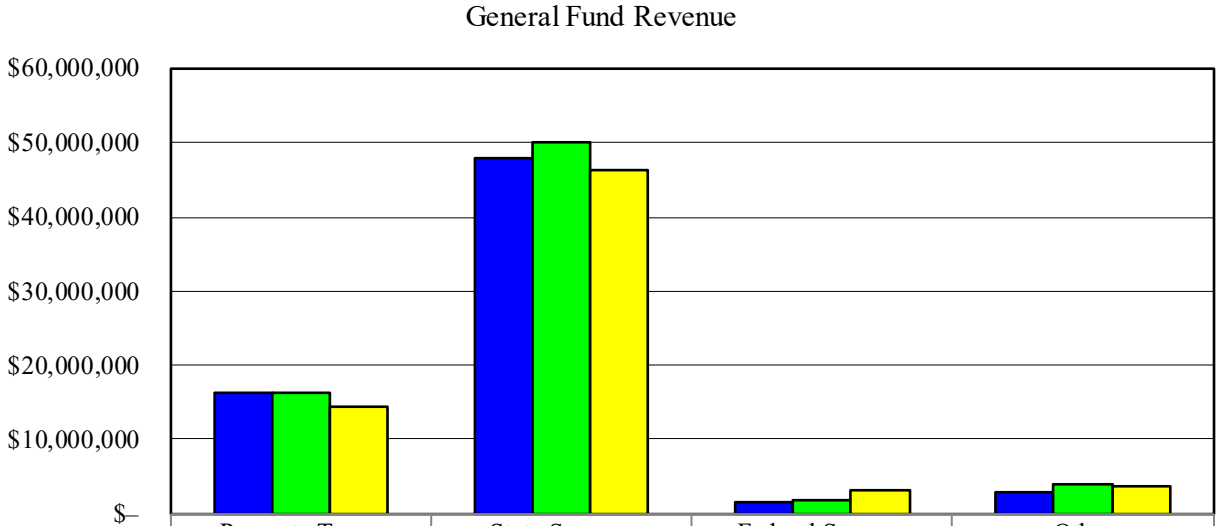


ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts 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 3,985 in 2025, a decrease of 54 ADM, or 1.3 percent, from the prior year. The number of pupil units served by the District for fiscal 2025 was 4,379, a decrease of 61 (1.4 percent) from the prior year.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2025:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$16,181,929	$47,993,084	$1,464,137	$2,878,749
Actual	$16,231,219	$50,104,634	$1,718,352	$3,867,587
Prior Year	$14,283,473	$46,353,241	$3,200,552	$3,663,360

Total General Fund revenues were $71,921,792 for the year ended June 30, 2025, which was $3,403,893 (5.0 percent) over the final budget and $4,421,166 (6.5 percent) more than the prior year.

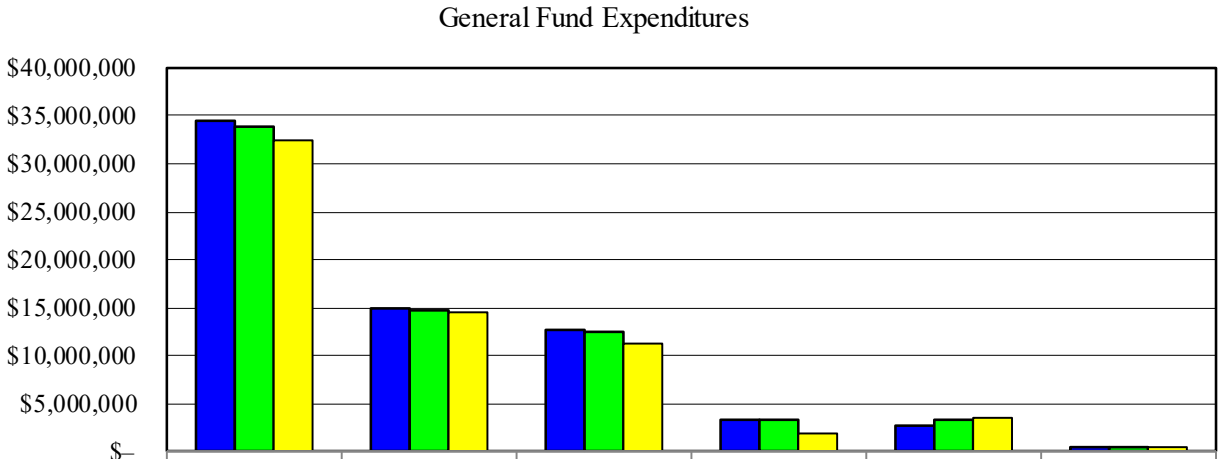
Revenues were better than anticipated in the budget for all major revenue sources as presented in the above graph. Favorable variances were largely due to conservative budgeting. More special education funding in state sources and improved investment earnings for other sources were significant contributors to the favorable variance in revenues.

The District reported revenue increases over the prior year in property taxes, state, and other local sources. An increase in the approved levy for technology contributed to the growth in property taxes in the current year. State sources were up with funding improvements in general education and special education funding formulas. The increase in other revenues was directly related to increases in fees, donations, and Medical Assistance billings. Federal revenues were down as anticipated in the budget with the final spending and the end of several COVID-19 pandemic-related entitlements.

The graph above reflects the concentration of state sources (69.7 percent) followed by property taxes (22.6 percent) that provide most of the revenue available to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2025:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$34,464,591	$14,951,894	$12,648,810	$3,428,959	$2,803,015	$540,716
Actual	$33,831,676	$14,637,250	$12,590,669	$3,264,618	$3,284,969	$541,760
Prior Year	$32,409,949	$14,515,095	$11,360,623	$1,999,354	$3,507,954	$553,672

Total General Fund expenditures were $68,150,942 for the year ended June 30, 2025, which was $687,043 (1.0 percent) under the final budget and $3,804,295 (5.9 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.

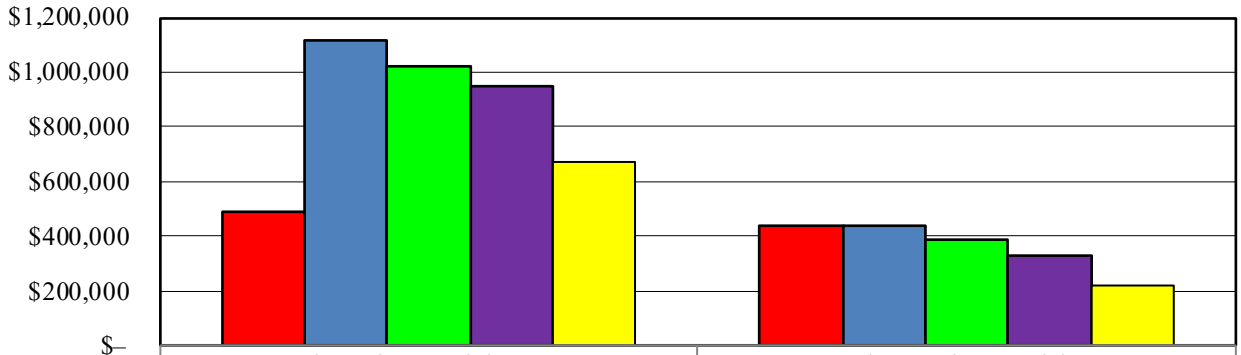
Salaries and employee benefits, which account for 71.1 percent of General Fund spending, were $1,543,882 (3.3 percent) over the prior year and $947,559 (1.9 percent) under budget. Conservative budgeting, attrition, and open positions contributed to salaries and benefits ending the year less than projected. Spending on personnel services increased with approved contractual increases.

Capital expenditures decreased as anticipated with the timing of projects and the District nearing completion of projects financed with bond proceeds. Spending on capital was more than projected in the budget with a solar energy project that was approved and financed with grant resources.

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
2021	$490,750	$441,430
2022	$1,114,823	$440,759
2023	$1,022,386	$388,175
2024	$945,365	$331,936
2025	$673,753	$219,856

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2025 with a fund balance decrease of $271,612, compared to a budgeted reduction of $445,230. Actual revenues were higher than projected amounts by $131,333, while actual expenditures were less than budget by $42,285. The Food Service Special Revenue Fund had a year-end fund balance of $673,753, representing 19.3 percent of annual expenditures totaling $3,487,942.

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 2025 with a fund balance decrease of $112,080, compared to a budgeted spend down of $33,382. Actual revenues were less than projected amounts by $8,428, while actual expenditures were over budget by $80,360. The largest expenditure variances were for salaries and purchased services. The Community Service Special Revenue Fund had a year-end fund balance of $219,856, representing 7.5 percent of annual expenditures totaling $2,944,570.

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

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $2,100,838, compared to a decrease of $2,499,440 anticipated in the budget. Capital outlay expenditures were less than budget, due to timing delays of projects. At year-end, $548,602 of fund balance remains restricted for capital projects.

Debt Service Fund

Total fund balance in the Debt Service Fund decreased by $15,105,294 in the current year, which was $502,453 less than the reduction anticipated in the budget. The Debt Service Fund balance decrease is due to final payment made for the 2009A Taxable School Building Bonds which required a final balloon payment by design of the debt issuance. The Debt Service Fund has a year-end fund balance of $1,475,015 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,		
	2023	2024	2025
Operating revenue			
Charges for services	$ 8,926,942	$ 9,775,243	$ 10,462,308
Operating expenses			
Health benefit claims	8,632,845	9,500,895	9,302,961
Dental benefit claims	599,832	649,927	683,298
Total operating expenses	9,232,677	10,150,822	9,986,259
Operating income (loss)	(305,735)	(375,579)	476,049
Nonoperating revenue			
Investment earnings	200,838	310,502	266,599
Change in net position	(104,897)	(65,077)	742,648
Net position			
Beginning of year	5,708,870	5,603,973	5,538,896
End of year	$ 5,603,973	$ 5,538,896	$ 6,281,544

Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of $6,956,609 is available for future OPEB payments. The most recent actuarial study for OPEB obligations was completed with a measurement date as of June 30, 2025. As of that date, the District had an estimated total OPEB liability of $6,719,178.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

	June 30,		
	2025	2024	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 39,211,100	$ 53,029,633	$ (13,818,533)
Total capital assets, net of depreciation/amortization	90,214,686	90,361,067	(146,381)
Bonds payable (including premium/discount)	(54,745,761)	(73,122,138)	18,376,377
Pension adjustments	(30,963,723)	(32,728,485)	1,764,762
OPEB adjustments	(1,317,014)	(2,089,612)	772,598
Other adjustments	(4,380,645)	4,749,819	(9,130,464)
Total net position – governmental activities	$ 38,018,643	$ 40,200,284	$ (2,181,641)
Net position			
Net investment in capital assets	$ 35,952,459	$ 19,805,036	$ 16,147,423
Restricted	15,783,918	30,492,504	(14,708,586)
Unrestricted	(13,717,734)	(10,097,256)	(3,620,478)
Total net position	$ 38,018,643	$ 40,200,284	$ (2,181,641)

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

Total net position decreased by $2,181,641 during fiscal 2025. The District's net investment in capital assets increased by $16,147,423. 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 decreased, with the largest decrease in amounts restricted for debt service as discussed earlier for the final balloon payment on the 2009A Taxable School Building Bonds. Unrestricted net position was down compared to the prior year, due to the required implementation of a new accounting standard for compensated absences that required an adjustment reducing beginning net position by $10,605,117. Positive operations in the General Fund and combined internal services funds partially offset the change in reporting for compensated absences.

ACCOUNTING AND AUDITING UPDATES

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

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

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

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

This statement defines unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence, and requires governments to display the inflows and outflows related to each unusual or infrequent item separately.

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

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

GASB STATEMENT NO. 104, *DISCLOSURE OF CERTAIN CAPITAL ASSETS*

The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is considered held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. Capital assets held for sale are required to be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

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

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

Special Purpose Audit Reports

Year Ended
June 30, 2025

LB | CARLSON
Certified Public Accountants Business Consultants

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Special Purpose Audit Reports
Year Ended June 30, 2025

Table of Contents

	Page
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	1–2
Independent Auditor's Report on Minnesota Legal Compliance	3
Schedule of Findings and Questioned Costs	4
Independent Auditor's Report on Uniform Financial Accounting and Reporting Standards Compliance Table	5–6
Uniform Financial Accounting and Reporting Standards Compliance Table	7–8

THIS PAGE INTENTIONALLY LEFT BLANK

LB | CARLSON

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 4, 2025.

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)

605 US Highway 169 N, Suite 650, Minneapolis, MN 55441
763.535.8150 I www.lbcarlson.com

REPORT ON COMPLIANCE AND OTHER MATTERS

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

PURPOSE OF THIS REPORT

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

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 4, 2025

LB | CARLSON

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 4, 2025.

MINNESOTA LEGAL COMPLIANCE

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

PURPOSE OF THIS REPORT

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

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 4, 2025

605 US Highway 169 N, Suite 650, Minneapolis, MN 55441
763.535.8150 I www.lbcarlson.com

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

LB | CARLSON

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 4, 2025.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education (MDE), and is not a required part of the basic financial statements of the District. The UFARS Compliance Table is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the UFARS Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

605 US Highway 169 N, Suite 650, Minneapolis, MN 55441
763.535.8150 I www.lbcarlson.com

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

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 4, 2025

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2025

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 71,921,792	$ 71,921,792	$ –
Total expenditures		$ 68,150,942	$ 68,150,942	$ –
Nonspendable				
460	Nonspendable fund balance	$ 716,905	$ 716,905	$ –
Restricted				
401	Student activities	$ 187,955	$ 187,955	$ –
402	Scholarships	$ 299,613	$ 299,613	$ –
403	Staff development	$ 139,863	$ 139,863	$ –
407	Capital projects levy	$ –	$ –	$ –
408	Cooperative revenue	$ –	$ –	$ –
413	Literacy incentive aid	$ 368,182	$ 368,182	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
420	American Indian education aid	$ –	$ –	$ –
424	Operating capital	$ 4,327,448	$ 4,327,448	$ –
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	$ 136,740	$ 136,740	$ –
437	Quality compensation – alternative teacher professional pay system	$ –	$ –	$ –
439	English learner	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 1,590,541	$ 1,590,541	$ –
443	School library aid	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
456	Literacy aid	$ –	$ –	$ –
457	Teacher compensation for READ Act training	$ 1,539	$ 1,539	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 5,034,280	$ 5,034,280	$ –
471	Student support personnel	$ –	$ –	$ –
472	Medical Assistance	$ 426,707	$ 426,707	$ –
464	Restricted fund balance	$ 511,959	$ 511,959	$ –
475	Title VII – impact aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 118,583	$ 118,583	$ –
461	Committed fund balance	$ 638,500	$ 638,500	$ –
Assigned				
462	Assigned fund balance	$ 3,235,319	$ 3,235,319	$ –
Unassigned				
422	Unassigned fund balance	$ 18,559,740	$ 18,559,740	$ –
Food Service				
Total revenue		$ 3,216,330	$ 3,216,331	$ (1)
Total expenditures		$ 3,487,942	$ 3,487,942	$ –
Nonspendable				
460	Nonspendable fund balance	$ 61,275	$ 61,275	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 612,478	$ 612,478	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 2,822,400	$ 2,822,401	$ (1)
Total expenditures		$ 2,944,570	$ 2,944,570	$ –
Nonspendable				
460	Nonspendable fund balance	$ 7,162	$ 7,162	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 285,408	$ 285,408	$ –
432	ECFE	$ (66,503)	$ (66,503)	$ –
437	Quality compensation – alternative teacher professional pay system	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ (58,045)	$ (58,045)	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
456	Literacy aid	$ –	$ –	$ –
457	Teacher compensation for READ Act training	$ –	$ –	$ –
464	Restricted fund balance	$ 51,834	$ 51,834	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2025

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 58,385	$ 58,384	$ 1
Total expenditures		$ 2,159,223	$ 2,159,223	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 548,602	$ 548,602	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 5,515,156	$ 5,515,156	$ –
Total expenditures		$ 20,620,450	$ 20,620,450	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,475,015	$ 1,475,015	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ 67	$ 67	$ –
Total expenditures		$ 62,616	$ 62,616	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 10,728,907	$ 10,728,906	$ 1
Total expenditures		$ 9,986,259	$ 9,986,259	$ –
422	Net position	$ 6,281,544	$ 6,281,544	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 598,574	$ 598,574	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ 6,956,609	$ 6,956,609	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted 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.

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

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

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Annual Comprehensive Financial Report

Year Ended
June 30, 2025

Prepared by
Business Office

Jennifer Seubert – Director of Finance and Operations

Cindy Westlund – Finance Supervisor

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Table of Contents

	Page
SECTION I – INTRODUCTORY SECTION	
Letter of Transmittal	i–v
Organizational Chart	vi
School Board and Administration	vii
Map of School District	viii
SECTION II – FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1–4
MANAGEMENT'S DISCUSSION AND ANALYSIS	5–16
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements	
Governmental Funds	
Balance Sheet	19–20
Reconciliation of the Balance Sheet to the Statement of Net Position	21
Statement of Revenue, Expenditures, and Changes in Fund Balances	22–23
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	24
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	25
Proprietary Funds	
Internal Service Funds	
Statement of Net Position	26
Statement of Revenue, Expenses, and Changes in Net Position	27
Statement of Cash Flows	28
Fiduciary Funds	
Statement of Fiduciary Net Position	29
Statement of Changes in Fiduciary Net Position	29
Notes to Basic Financial Statements	30–67

Table of Contents (continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	68
Schedule of District Contributions	68
Teachers Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	69
Schedule of District Contributions	69
Pension Benefits Plan	
Schedule of Changes in the District's Total Pension Liability and Related Ratios	70–71
Other Post-Employment Benefits Plan	
Schedule of Changes in the District's Net OPEB Liability and Related Ratios	72–73
Schedule of Investment Returns	74
Notes to Required Supplementary Information	75–82
SUPPLEMENTARY INFORMATION	
Combining and Individual Fund Financial Statements and Schedules	
Governmental Funds	
Nonmajor Governmental Funds	
Combining Balance Sheet	83
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	84
General Fund	
Comparative Balance Sheet	85
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	86–88
Food Service Special Revenue Fund	
Comparative Balance Sheet	89
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	90
Community Service Special Revenue Fund	
Comparative Balance Sheet	91
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	92
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	93
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	94
Debt Service Fund	
Comparative Balance Sheet	95
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	96
Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position	97
Combining Statement of Revenue, Expenses, and Changes in Net Position	98
Combining Statement of Cash Flows	99

Table of Contents (continued)

	Page
SECTION III – STATISTICAL SECTION (UNAUDITED)	
Net Position by Component	100–101
Changes in Net Position	102–103
Governmental Activities Tax Revenues by Source and Levy Type	104
Fund Balances of Governmental Funds	105–106
Changes in Fund Balances of Governmental Funds	107–108
General Governmental Tax Revenues by Source and Levy Type	109
Tax Capacities and Market Values	110–111
Property Tax Rates – Direct and Overlapping Governments	112
Principal Taxpayers	113
Property Tax Levies, Collections, and Receivables	114–115
Ratios of Outstanding Debt by Type	116
Ratio of Net General Obligation Bonded Debt to Market Value and Net General Obligation Bonded Debt per Capita	117
Direct and Overlapping Debt	118
Legal Debt Margin Information	119–120
Demographic and Economic Statistics	121
Principal Employers	122
Employees by Classification	123–124
Operating Indicators by Function – Standardized Testing Rates	125–126
School Facilities	127
Food Service – School Lunch Program Data	128–129
Expenditures per Student (Average Daily Membership)	130–131
Student Enrollment	132

THIS PAGE INTENTIONALLY LEFT BLANK

INTRODUCTORY SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

BRIDGE TO SUCCESS

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

November 4, 2025

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

INTRODUCTION

The Annual Comprehensive Financial Report (ACFR) for Independent School District No. 200, Hastings Public Schools (the District) is hereby submitted for the fiscal year ended June 30, 2025. The District's management assumes full responsibility for the completeness and accuracy of the information presented herein and believes it fairly represents the District's financial position and results of operation.

The financial statements contained in this report disclose the financial position of the District as of June 30, 2025, and the financial operation for the fiscal year then ended. The District's financial records and reports are maintained and prepared in accordance with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and in accordance with accounting principles generally accepted in the United States of America (GAAP).

The District financial statements have been audited by LB Carlson, LLP, Certified Public Accountants. The independent auditors report is included in the financial section of this report. The auditors have given this report an unmodified ("clean") opinion, meaning that the financial statements fairly present the District's financial position on June 30, 2025, and the changes in financial position for the year then ended. The independent auditor's report is located at the beginning of the financial section of this ACFR.

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

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

REPORT FORMAT

The ACFR is presented in three sections:

- **Introductory Section** – The introductory section includes this letter of transmittal, an organizational chart, a list of School Board members and administration personnel, and a map of the District.

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

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

REPORTING ENTITY AND ITS SERVICES

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

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

The District serves the cities of Hampton, Hastings, Miesville, New Trier, and Vermillion and portions of Denmark, Douglas, Hampton, Marshan, Nininger, Ravenna, and Vermillion townships. While most of the District is in Dakota County, parts of the District are in Washington and Goodhue Counties. The District encompasses over 170 square miles, with a resident population of 22,477.

With almost 600 total staff, the District is one of the major employers in the area. During the 2024–2025 school year, the District operated 6 buildings, including 1 high school (with an alternative learning program and an online high school), 1 middle school/district service center, 3 elementary schools, and an early childhood/senior center. The average age of the District's buildings is approximately 35 years.

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

LOCAL ECONOMIC CONDITION AND OUTLOOK

The District is located within Dakota County, part of the Minneapolis-St. Paul metropolitan area. The per capita personal income for the City of Hastings was $88,047, and the unemployment rate was 2.2 percent—both indicators that reflect economic stability and a favorable labor market.

The taxable market value of property within the District continues to increase. Referendum market values increased by about 2.2 percent for taxes payable 2024 to taxes payable 2025, reflecting an increase of roughly $103 million.

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

For the year ended June 30, 2025, the District reported a total adjusted average daily membership of 3,985 students. The District is experiencing declining enrollment. According to data from the U.S. Census Bureau's Small Area Income and Poverty Estimates Program, Hastings had the seventh-largest decrease in resident population ages 5 to 17 in Minnesota between 2020 to 2023. The District has continued to adjust its operations to align with the ongoing decline in enrollment.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

The District is committed to responsible financial management and long-range planning that aligns resources with its mission and strategic priorities. As of June 30, 2025, the District's General Fund unrestricted fund balance was 27.2 percent, well above the School Board's minimum policy target of 16.7 percent, ensuring the District's continued financial strength and stability. The District receives $1,669.55 per pupil through voter-approved operating referendum and local optional revenue.

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

With the exception of voter-approved operating referendum, the District is dependent on the state of Minnesota for its revenue authority. Recent experience demonstrates that legislated revenue has not been sufficient to meet instructional program needs and increased costs due to inflation. The District will continue to monitor its operations to ensure that revenues are sufficient to meet expenditures and to maintain a reasonable amount in reserve to cover any unforeseen expenditures.

The Superintendent and Director of Finance & Operations have a shared goal for 2025 to refine the long-term financial plan and provide ongoing communication with stakeholders. Through this process resources will be aligned to strategic priorities, quarterly budget reviews will occur with budget managers, and all budget managers will be a part of creating the long-term financial plan.

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

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

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

Core Values:

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

Core Pillars & Strategic Anchors:

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

FINANCIAL AND BUDGETARY CONTROL

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

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

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

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

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

RELEVANT FINANCIAL POLICIES

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

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

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

The District will strive to maintain a minimum fund balance of:

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

CERTIFICATE OF EXCELLENCE

This report will be submitted to the Association of School Business Officials (ASBO) International for consideration for the Certificate of Excellence in Financial Reporting.

The District is aspiring to earn the recognition that accompanies the standards of accuracy and thoroughness of the Certificate of Excellence Program.

ACKNOWLEDGEMENTS

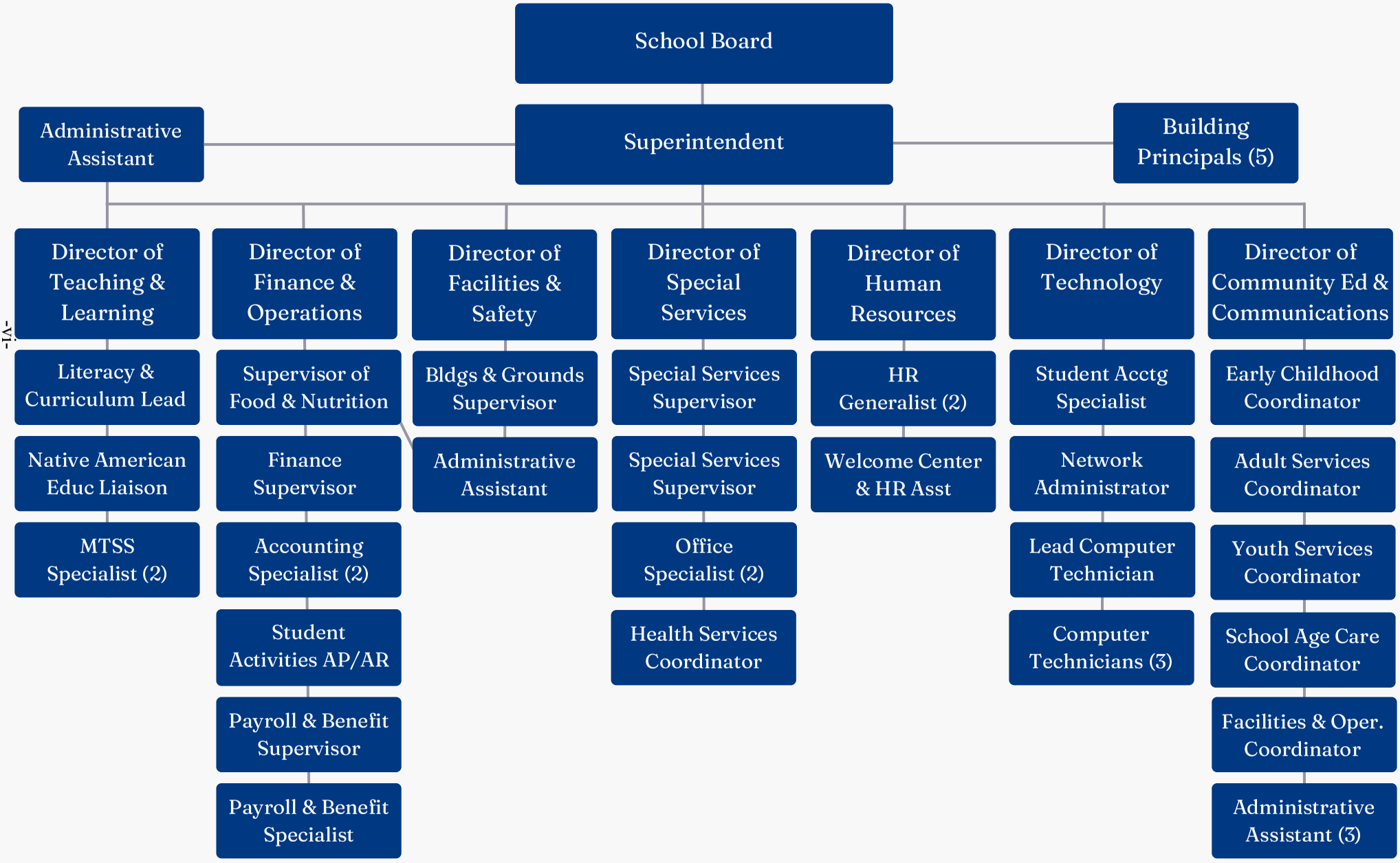
The preparation of this ACFR reflects the dedication of the District's Finance Department and collaboration across several other departments. We extend our appreciation to the School Board for its leadership and to the many departments who contributed their time and expertise to this process.

Sincerely,

Jennifer Seubert

Jennifer Seubert
Director of Finance and Operations

Organizational Chart



INDEPENDENT SCHOOL DISTRICT NO. 200

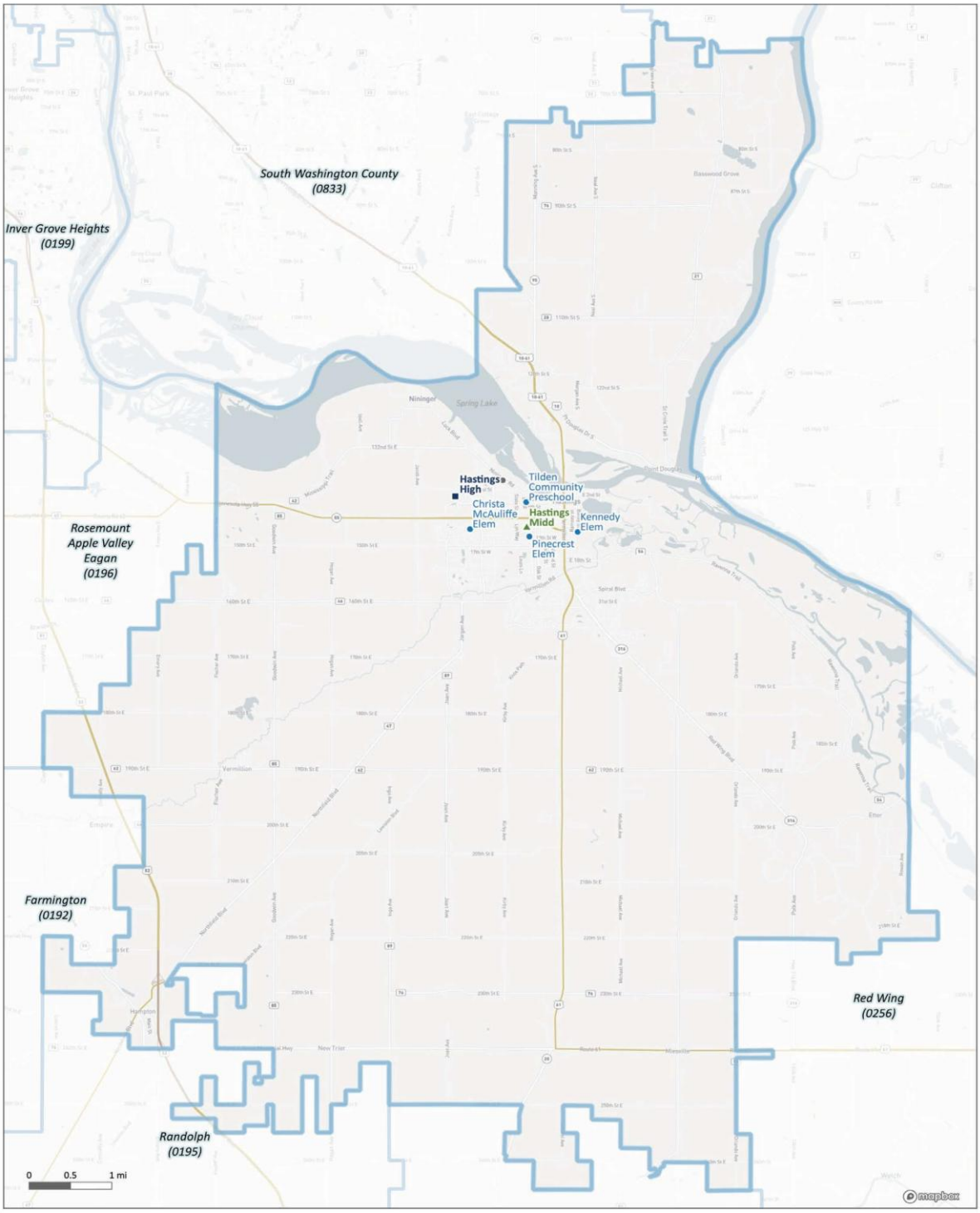
School Board and Administration
Year Ended June 30, 2025

SCHOOL BOARD

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

ADMINISTRATION

Tammy Champa	Superintendent
Andrew Hodges	Director of Teaching and Learning
Jennifer Seubert	Director of Finance and Operations
Scott Stockdale	Director of Facilities and Safety
Jill Petersen	Director of Special Services
Cathy Moen	Director of Human Resources
Missy Williams	Director of Technology
Kari Gorr	Director of Community Education and Communications



Hastings Public School District (0200-01)

District Boundaries and Program Locations

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

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

Liability Statement

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

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

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

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

Map Information

Public School Programs

- Elementary
- Middle and Junior High
- Secondary
- Other

DEPARTMENT OF EDUCATION

FINANCIAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

LB | CARLSON

INDEPENDENT AUDITOR'S REPORT

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2025, 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 of the notes to basic financial statements, in fiscal 2025, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

(continued)

605 US Highway 169 N, Suite 650, Minneapolis, MN 55441
763.535.8150 I www.lbcarlson.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 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by 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, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

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

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

PRIOR YEAR COMPARATIVE INFORMATION

Malloy, Montague, Karnowski, Radosevich & Co., P.A. previously audited the District's 2024 financial statements and expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in their report dated November 12, 2024. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

November 4, 2025

This section of Independent School District No. 200's (the District) Annual Comprehensive Financial Report (ACFR) presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2025. 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 on June 30, 2025, by $38,018,643 (net position). The District's total net position decreased by $2,181,641 compared to the prior year, which includes a decrease for a change in accounting principle discussed below.

- Government-wide revenues totaled $84,621,766 and were $8,423,476 more than expenses of $76,198,290.

- The District adopted new accounting guidance for compensated absences in the current year, which decreased beginning net position by $10,605,117. This change is further described in Note 1 of the notes to basic financial statements.

- The General Fund's total fund balance (under the governmental fund presentation) increased by $3,771,291 from the prior year, compared to a decrease of $320,086 planned in the final budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the ACFR 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 consists of combining and individual fund financial statements and schedules.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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

The District maintains the following types of funds:

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

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

Table 1
Summary Statement of Net Position
as of June 30, 2025 and 2024

	2025	2024
Assets		
Current and other assets	$ 73,712,000	$ 86,603,962
Capital assets, net of depreciation/amortization	90,214,686	90,361,067
Total assets	$ 163,926,686	$ 176,965,029
Deferred outflows of resources		
Pension plan deferments	$ 7,459,698	$ 8,316,424
OPEB plan deferments	232,856	322,204
Total deferred outflows of resources	$ 7,692,554	$ 8,638,628
Liabilities		
Current and other liabilities	$ 7,366,311	$ 7,432,051
Long-term liabilities, including due within one year	93,865,753	112,067,516
Total liabilities	$ 101,232,064	$ 119,499,567
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 20,268,668	$ 20,417,922
Lease revenue for subsequent year	213,386	224,112
Pension plan deferments	10,099,178	3,473,099
OPEB plan deferments	1,787,301	1,788,673
Total deferred inflows of resources	$ 32,368,533	$ 25,903,806
Net position		
Net investment in capital assets	$ 35,952,459	$ 19,805,036
Restricted	15,783,918	30,492,504
Unrestricted	(13,717,734)	(10,097,256)
Total net position	$ 38,018,643	$ 40,200,284

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

The District's increase 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 decrease in net position restricted for debt service was the primary factor to the change in this portion of net position. The change in the District's share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position. Positive operations in the General Fund and internal service funds partially offset the decrease in unrestricted net position that was largely due to the change in accounting principle for compensated absences.

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, 2025 and 2024

	2025	2024
Revenues		
Program revenues		
Charges for services	$ 3,472,487	$ 3,435,259
Operating grants and contributions	24,061,833	21,200,969
Capital grants and contributions	418,446	527,604
General revenues		
Property taxes	21,065,225	18,981,941
General grants and aids	31,772,256	31,581,664
Other	3,831,519	3,861,427
Total revenues	84,621,766	79,588,864
Expenses		
Administration	2,180,639	1,987,183
District support services	2,980,748	2,617,221
Elementary and secondary regular instruction	27,337,365	26,073,735
Vocational education instruction	858,498	833,802
Special education instruction	12,112,370	11,101,301
Instructional support services	3,340,031	2,850,983
Pupil support services	8,814,234	8,338,309
Sites and buildings	9,817,512	9,529,306
Fiscal and other fixed cost programs	556,299	523,435
Food service	3,252,291	3,197,235
Community service	2,838,639	2,809,560
Interest and fiscal charges	2,109,664	2,274,970
Total expenses	76,198,290	72,137,040
Change in net position	8,423,476	7,451,824
Net position – beginning, as previously reported	40,200,284	32,748,460
Change in accounting principle	(10,605,117)	–
Net position – beginning, restated	29,595,167	32,748,460
Net position – ending	$ 38,018,643	$ 40,200,284

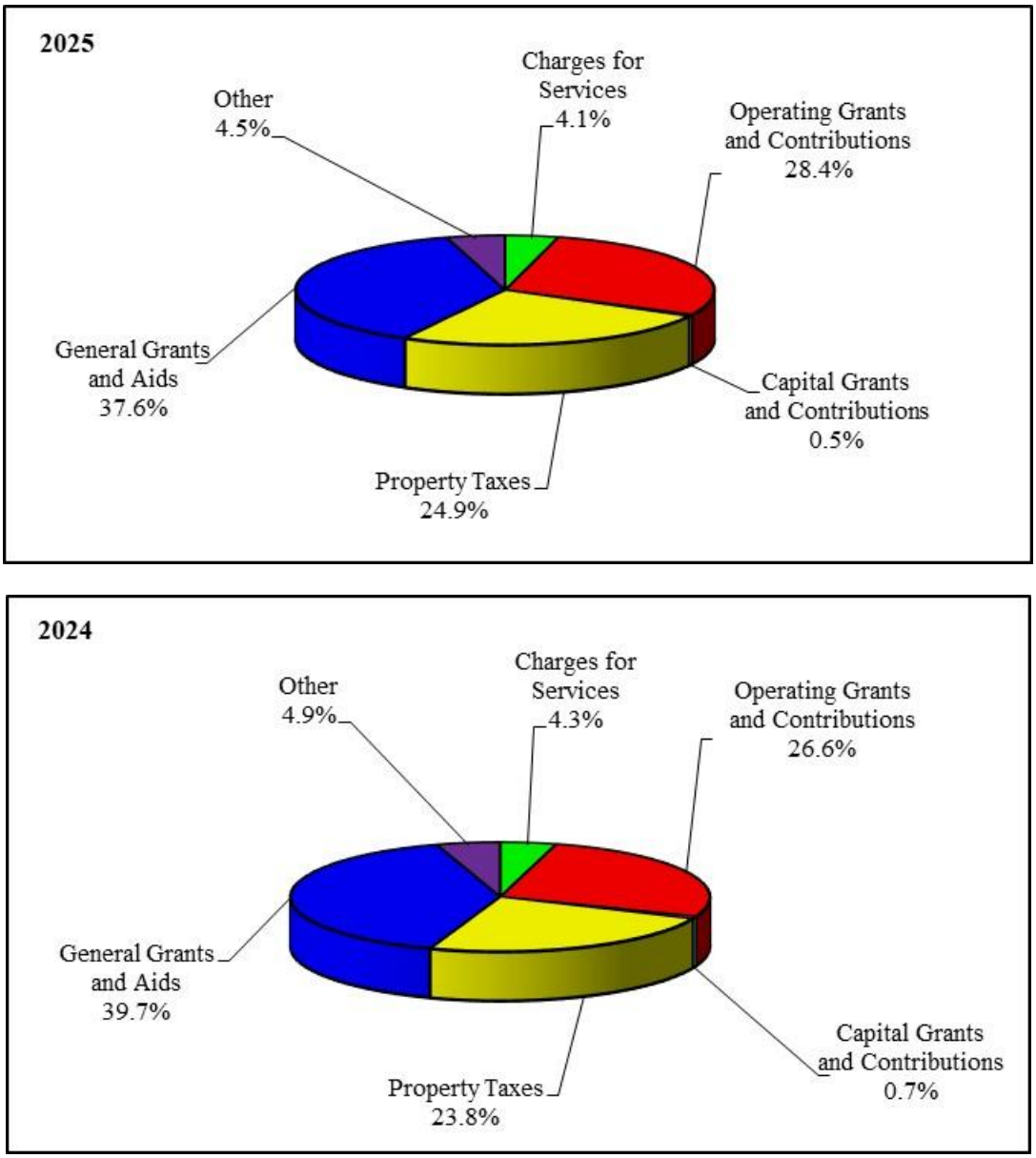
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Revenues increased by $5,032,902, in the current year. The District recognized more state funding for special education, contributing to the increase in operating grants and contributions. The increase in the approved levy, including a new levy for technology, contributed to the change in property taxes.

Expenses were up, due primarily to changes in state-wide pension plans and natural inflationary increases.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2025 and 2024

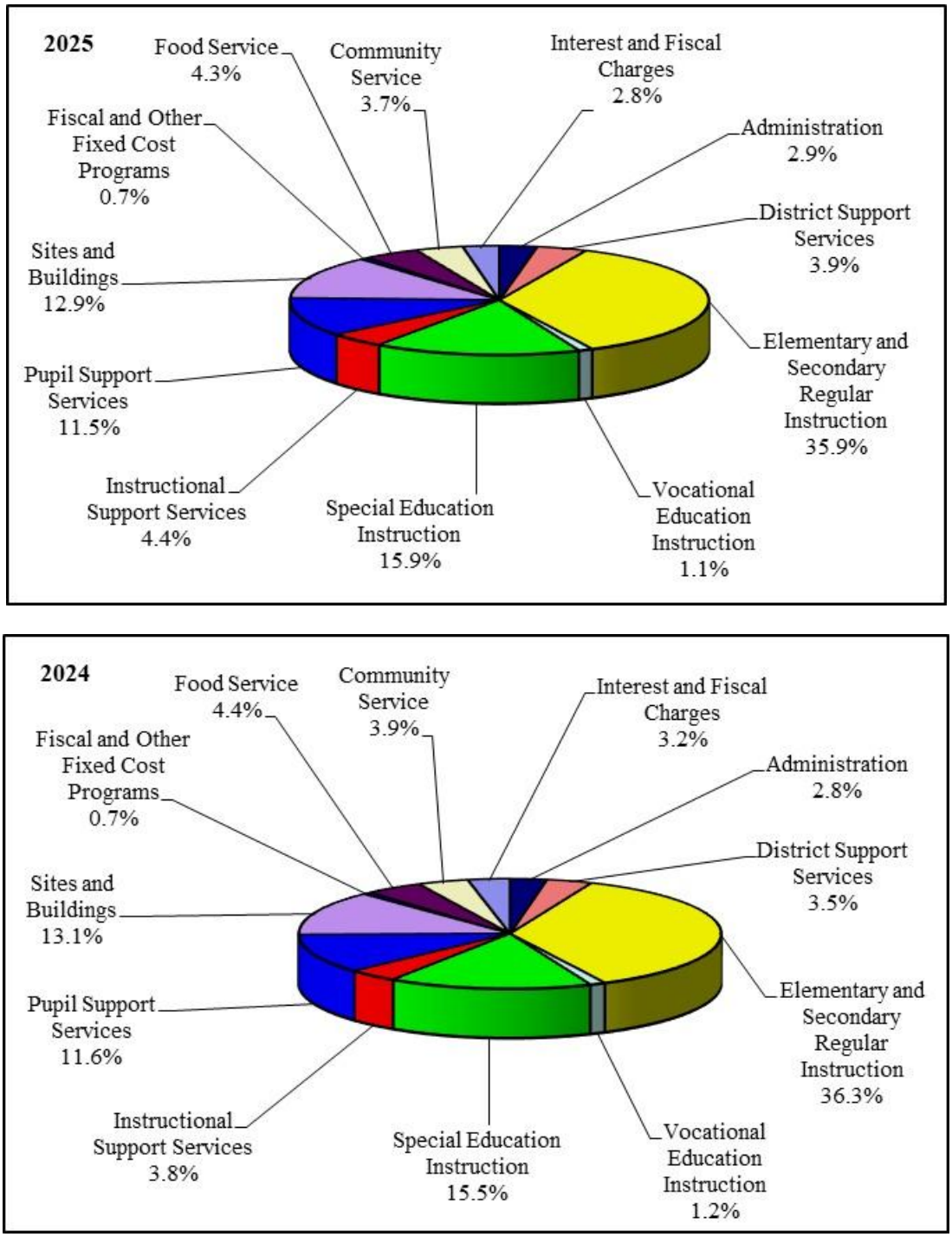


The largest share of the District's revenue is received from the state, included within the general grants and aids and most of the operating grants and contributions.

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

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2025 and 2024



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 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, 2025 and 2024

	2025	2024	Change
Major funds			
General	$ 36,293,874	$ 32,522,583	$ 3,771,291
Capital Projects – Building Construction	548,602	2,649,440	(2,100,838)
Debt Service	1,475,015	16,580,309	(15,105,294)
Nonmajor funds			
Food Service Special Revenue	673,753	945,365	(271,612)
Community Service Special Revenue	219,856	331,936	(112,080)
Total governmental funds	$ 39,211,100	$ 53,029,633	$ (13,818,533)

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.

On June 30, 2025, the District's governmental funds reported combined fund balances of $39,211,100, a decrease of $13,818,533 in comparison with the prior year. Approximately 47.0 percent of this amount ($18,435,192) 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 ($785,342), 2) restricted for particular purposes ($15,998,164), 3) committed for particular purposes ($757,083), or 4) assigned for particular purpose ($3,235,319).

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	$ 67,311,857	$ 68,517,899	$ 1,206,042	1.8%
Expenditures	$ 69,260,898	$ 68,837,985	$ (422,913)	(0.6%)

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	
	2025 Actual	Amount	Percent	Amount	Percent
Revenue	$ 71,921,792	$ 3,403,893	5.0%	$ 4,421,166	6.5%
Expenditures	68,150,942	(687,043)	(1.0%)	3,804,295	5.9%
Excess of revenue over expenditures	3,770,850	4,090,936		616,871	
Net other financing sources (uses)	441	441		(138,778)	
Net change in fund balances	$ 3,771,291	$ 4,091,377		$ 478,093	

The fund balance of the General Fund increased $3,771,291, compared to a decrease of $320,086 approved in the final budget.

The favorable variance in revenues was largely due to conservative budgeting in each major revenue source in the General Fund. State sources reported the largest favorable variance and the primary funding sources, which was largely in special education funding improvements. The increase in total revenue was primarily in property taxes and state sources. A new technology levy and improved funding for special education increased revenues over the prior year. Federal funding was down, with the expiration of certain pandemic-related grants.

Total General Fund expenditures for 2025 were under budget as presented in Table 5. Salaries and employee benefits were less than projected, due to open positions and conservative budgeting practices. Timing for capital improvements and facilities maintenance resulted in actual spending coming in more than anticipated in the budget. Spending was up, largely as anticipated for inflationary increases and contractually approved salary and benefit improvements.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with $548,602 of fund balance restricted for building construction. District taxpayers previously approved the issuance of school building bonds, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled $2,159,223 for the current year.

Debt Service Fund

Debt Service Fund expenditures exceeded revenue by $15,105,294 in the current year, compared to a $15,607,747 fund balance decrease 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 $1,475,015 on June 30, 2025, is available for meeting future debt service obligations.

Other Governmental Funds

The Food Service Special Revenue Fund ended the year with expenditures exceeding revenues, reducing fund balance by $271,612, compared to a planned fund balance reduction of $445,230. Revenue totals were similar to the prior year, while expenditures were up with increases in salaries and benefits.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues and transfers in, decreasing fund balance by $112,080, compared to a planned fund balance reduction of $33,382. Revenues were similar to the prior year and close to budget, while expenditures were more than prior year and budgeted amounts. The largest increases were in employee benefits and purchased services, while the variance was spread across each major spending component.

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 2025 totaled $10,462,308. This is an increase from the fiscal year 2024 operating revenue level of $9,775,243. Nonoperating revenues totaled $266,599, which is a decrease from the fiscal year 2024 nonoperating revenue of $310,502. Operating expenses in fiscal year 2025 totaled $9,986,259, which represents a reduction from fiscal year 2024 operating expenditures of $10,150,822.

The net position for all internal service funds as of June 30, 2025, was $6,281,544, which represents an increase of $742,648 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, 2025, and 2024:

Table 6
Capital Assets

	2025	2024	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	332,672	528,761	(196,089)
Improvements	23,360,202	22,023,636	1,336,566
Buildings	135,383,028	134,173,628	1,209,400
Furniture and equipment	19,524,602	16,105,592	3,419,010
Furniture and equipment – leased	100,824	100,824	–
Less accumulated depreciation/amortization	(92,627,019)	(86,711,751)	(5,915,268)
Total	$ 90,214,686	$ 90,361,067	$ (146,381)
Depreciation/amortization expense	$ 6,405,646	$ 6,145,962	$ 259,684

By the end of 2025, 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 2025, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page. Capital spending in the General Fund for facilities maintenance also increased capital assets in the current year.

Annual depreciation and amortization surpassed the amount of capital additions in the current year.

The District defines capital assets as those with an initial, individual cost of $10,000 or more, which benefit more than one fiscal year. Groups of similar assets purchased totaling $50,000 or more are also recorded as capital assets.

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

	2025	2024	Change
General obligation bonds payable	$ 71,440,000	$ 91,705,000	$ (20,265,000)
Unamortized premium/discount	(16,694,239)	(18,582,862)	1,888,623
Lease liability	65,068	83,333	(18,265)
Net/total pension liability	28,324,243	37,571,810	(9,247,567)
Net OPEB liability	–	623,143	(623,143)
Compensated absences payable	10,730,681	667,092	10,063,589
Total	$ 93,865,753	$ 112,067,516	$ (18,201,763)

The changes in general obligation bonds payable, unamortized premium/discount, and lease liability in the table above are primarily due to principal payments and amortization during fiscal year 2025 as planned in the approved repayment schedules.

The difference in the net/total pension liability reflects the change in the District's proportionate share of the state-wide pension obligations for the PERA and the TRA. The change in net OPEB liability was due, in part, to assumption changes used to calculate this obligation and improved financial position in the District's Post-Employment Benefits Trust Fund. Compensated absences payable increased with a change in accounting principle implemented in the current year.

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

Table 8
Limitations on Debt

District's market value	$ 4,847,395,700
Limit rate	15.0%
Legal debt limit	$ 727,109,355

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 $200, or 2.75 percent, per pupil to the formula for fiscal year 2026.

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

This ACFR is 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, 2025
(With Partial Comparative Information as of June 30, 2024)

	Governmental Activities	
	2025	2024
Assets		
Cash and temporary investments	$ 53,784,190	$ 52,436,000
Receivables		
Current taxes	11,361,286	11,219,095
Delinquent taxes	249,843	189,521
Accounts and interest	380,573	1,139,590
Due from other governmental units	6,528,371	4,680,369
Due from post-employment benefits trust	1,578	1,203
Lease revenue	213,386	224,112
Inventory	59,965	53,308
Prepaid items	725,377	1,233,609
Deposits	170,000	170,000
Net OPEB asset	237,431	–
Restricted assets – temporarily restricted		
Cash and investments for debt service	–	15,257,155
Capital assets		
Not depreciated/amortized	4,473,049	4,669,138
Depreciated, net of accumulated depreciation/amortization	85,741,637	85,691,929
Total capital assets, net of accumulated depreciation/amortization	90,214,686	90,361,067
Total assets	163,926,686	176,965,029
Deferred outflows of resources		
Pension plan deferments	7,459,698	8,316,424
OPEB plan deferments	232,856	322,204
Total deferred outflows of resources	7,692,554	8,638,628
Total assets and deferred outflows of resources	$ 171,619,240	$ 185,603,657
Liabilities		
Salaries payable	$ 2,337,461	$ 2,160,545
Accounts and contracts payable	3,042,120	2,825,048
Accrued interest payable	6,333	147,125
Due to other governmental units	97,061	122,624
Unearned revenue	1,353,535	1,331,284
Severance benefits payable	45,624	100,459
Claims incurred, but not reported	484,177	744,966
Long-term liabilities		
Due within one year	5,904,987	20,583,084
Due in more than one year	87,960,766	91,484,432
Total long-term liabilities	93,865,753	112,067,516
Total liabilities	101,232,064	119,499,567
Deferred inflows of resources		
Property taxes levied for subsequent year	20,268,668	20,417,922
Lease revenue for subsequent years	213,386	224,112
Pension plan deferments	10,099,178	3,473,099
OPEB plan deferments	1,787,301	1,788,673
Total deferred inflows of resources	32,368,533	25,903,806
Net position		
Net investment in capital assets	35,952,459	19,805,036
Restricted for		
Capital asset acquisition	9,361,728	9,869,320
Debt service	1,500,197	16,459,445
Food service	673,753	945,365
Community service	347,710	334,717
Other purposes (state and other funding restrictions)	3,900,530	2,883,657
Unrestricted	(13,717,734)	(10,097,256)
Total net position	38,018,643	40,200,284
Total liabilities, deferred inflows of resources, and net position	$ 171,619,240	$ 185,603,657

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

Functions/Programs	2025 Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2025 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2024 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 2,180,639	$ –	$ –	$ –	$ (2,180,639)	$ (1,987,183)
District support services	2,980,748	–	4,000	–	(2,976,748)	(2,616,808)
Elementary and secondary regular instruction	27,337,365	808,022	5,559,504	473	(20,969,366)	(20,038,082)
Vocational education instruction	858,498	–	10,505	–	(847,993)	(822,918)
Special education instruction	12,112,370	315,834	13,353,304	–	1,556,768	548,033
Instructional support services	3,340,031	–	682,984	–	(2,657,047)	(2,207,838)
Pupil support services	8,814,234	44,933	233,848	9,420	(8,526,033)	(8,026,882)
Sites and buildings	9,817,512	117,700	866,907	408,553	(8,424,352)	(8,506,407)
Fiscal and other fixed cost programs	556,299	–	–	–	(556,299)	(523,435)
Food service	3,252,291	322,140	2,866,386	–	(63,765)	(14,865)
Community service	2,838,639	1,863,858	484,395	–	(490,386)	(501,853)
Interest and fiscal charges	2,109,664	–	–	–	(2,109,664)	(2,274,970)
Total governmental activities	$ 76,198,290	$ 3,472,487	$ 24,061,833	$ 418,446	(48,245,524)	(46,973,208)
General revenues						
Taxes						
Property taxes, for general purposes					16,256,860	14,293,853
Property taxes, for community service					445,377	464,153
Property taxes, for debt service					4,362,988	4,223,935
General grants and aids					31,772,256	31,581,664
Other general revenues					859,449	680,595
Investment earnings					2,972,070	3,180,832
Total general revenues					56,669,000	54,425,032
Change in net position					8,423,476	7,451,824
Net position – beginning, as previously reported					40,200,284	32,748,460
Change in accounting principle					(10,605,117)	–
Net position – beginning, as restated					29,595,167	32,748,460
Net position – ending					$ 38,018,643	$ 40,200,284

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 40,825,614	$ 699,590	$ 3,387,390	$ 1,266,523
Cash and investments held by trustee	–	–	–	–
Receivables				
Current taxes	8,570,743	–	2,553,173	237,370
Delinquent taxes	189,082	–	55,022	5,739
Accounts and interest	220,772	–	–	26,941
Due from other governmental units	6,375,598	–	29,961	122,812
Due from other funds	1,578	–	–	–
Lease revenue	213,386	–	–	–
Inventory	–	–	–	59,965
Prepaid items	716,905	–	–	8,472
Total assets	$ 57,113,678	$ 699,590	$ 6,025,546	$ 1,727,822
Liabilities				
Salaries payable	$ 2,177,668	$ –	$ –	$ 159,793
Accounts and contracts payable	2,859,704	150,988	–	31,428
Due to other governmental units	97,061	–	–	–
Unearned revenue	15,067	–	–	196,256
Severance benefits payable	45,624	–	–	–
Total liabilities	5,195,124	150,988	–	387,477
Deferred inflows of resources				
Property taxes levied for subsequent year	15,306,222	–	4,519,016	443,430
Lease revenue for subsequent years	213,386	–	–	–
Unavailable revenue – delinquent taxes	105,072	–	31,515	3,306
Total deferred inflows of resources	15,624,680	–	4,550,531	446,736
Fund balances				
Nonspendable	716,905	–	–	68,437
Restricted	13,024,827	548,602	1,475,015	949,720
Committed	757,083	–	–	–
Assigned	3,235,319	–	–	–
Unassigned	18,559,740	–	–	(124,548)
Total fund balances	36,293,874	548,602	1,475,015	893,609
Total liabilities, deferred inflows of resources, and fund balances	$ 57,113,678	$ 699,590	$ 6,025,546	$ 1,727,822

See notes to basic financial statements

Total Governmental Funds	
2025	2024
$ 46,179,117	$ 45,995,905
–	15,257,155
11,361,286	11,219,095
249,843	189,521
247,713	338,628
6,528,371	4,680,369
1,578	6,648
213,386	224,112
59,965	53,308
725,377	1,233,609
$ 65,566,636	$ 79,198,350
$ 2,337,461	$ 2,160,545
3,042,120	2,825,048
97,061	122,624
211,323	209,534
45,624	100,459
5,733,589	5,418,210
20,268,668	20,417,922
213,386	224,112
139,893	108,473
20,621,947	20,750,507
785,342	1,286,917
15,998,164	33,201,527
757,083	997,510
3,235,319	1,636,865
18,435,192	15,906,814
39,211,100	53,029,633
$ 65,566,636	$ 79,198,350

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	2025	2024
Total fund balances – governmental funds	$ 39,211,100	$ 53,029,633
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	182,841,705	177,072,818
Accumulated depreciation/amortization	(92,627,019)	(86,711,751)
The net OPEB asset reported in the Statement of Net Position does not require the use of current financial resources and is not reported in governmental funds.	237,431	–
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
General obligation bonds payable	(71,440,000)	(91,705,000)
Unamortized premium/discount	16,694,239	18,582,862
Lease liability	(65,068)	(83,333)
Net/total pension liability	(28,324,243)	(37,571,810)
Net OPEB liability	–	(623,143)
Compensated absences payable	(10,730,681)	(667,092)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(6,333)	(147,125)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	6,281,544	5,538,896
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	7,459,698	8,316,424
Deferred outflows of resources – OPEB plan deferments	232,856	322,204
Deferred inflows of resources – pension plan deferments	(10,099,178)	(3,473,099)
Deferred inflows of resources – OPEB plan deferments	(1,787,301)	(1,788,673)
Deferred inflows of resources – unavailable revenue – delinquent taxes	139,893	108,473
Total net position – governmental activities	$ 38,018,643	$ 40,200,284

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 16,231,219	$ –	$ 4,357,734	$ 444,852
Investment earnings	1,732,180	58,385	857,807	57,099
Other	2,135,407	–	–	2,185,998
State sources	50,104,634	–	299,615	2,133,818
Federal sources	1,718,352	–	–	1,216,963
Total revenue	71,921,792	58,385	5,515,156	6,038,730
Expenditures				
Current				
Administration	2,200,195	–	–	–
District support services	3,137,744	–	–	–
Elementary and secondary regular instruction	28,717,399	–	–	–
Vocational education instruction	925,084	–	–	–
Special education instruction	12,425,178	–	–	–
Instructional support services	3,436,880	–	–	–
Pupil support services	8,785,611	–	–	–
Sites and buildings	7,909,716	–	–	–
Fiscal and other fixed cost programs	556,299	–	–	–
Food service	–	–	–	3,292,080
Community service	32,188	–	–	2,940,467
Capital outlay	–	2,159,223	–	199,965
Debt service				
Principal	18,265	–	20,265,000	–
Interest and fiscal charges	6,383	–	355,450	–
Total expenditures	68,150,942	2,159,223	20,620,450	6,432,512
Excess (deficiency) of revenue over expenditures	3,770,850	(2,100,838)	(15,105,294)	(393,782)
Other financing sources (uses)				
Debt issued	–	–	–	–
Sale of capital assets	–	–	–	–
Insurance recovery	10,531	–	–	–
Transfer in	–	–	–	10,090
Transfers out	(10,090)	–	–	–
Total other financing sources (uses)	441	–	–	10,090
Net change in fund balances	3,771,291	(2,100,838)	(15,105,294)	(383,692)
Fund balances				
Beginning of year	32,522,583	2,649,440	16,580,309	1,277,301
End of year	$ 36,293,874	$ 548,602	$ 1,475,015	$ 893,609

See notes to basic financial statements

Total Governmental Funds	
2025	2024
$ 21,033,805	$ 18,970,546
2,705,471	2,870,330
4,321,405	4,077,459
52,538,067	48,634,217
2,935,315	4,522,087
83,534,063	79,074,639
2,200,195	2,125,692
3,137,744	2,605,360
28,717,399	27,234,263
925,084	893,888
12,425,178	11,760,490
3,436,880	2,884,327
8,785,611	8,401,947
7,909,716	7,891,012
556,299	523,435
3,292,080	3,167,748
2,972,655	2,864,461
2,359,188	2,544,766
20,283,265	3,524,051
361,833	373,932
97,363,127	76,795,372
(13,829,064)	2,279,267
–	100,824
–	1,430
10,531	36,965
10,090	–
(10,090)	–
10,531	139,219
(13,818,533)	2,418,486
53,029,633	50,611,147
$ 39,211,100	$ 53,029,633

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Total net change in fund balances – governmental funds	$ (13,818,533)	$ 2,418,486
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation/amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	6,259,265	5,542,844
Depreciation/amortization expense	(6,405,646)	(6,145,962)
The net OPEB asset reported in the Statement of Net Position does not require the use of current financial resources and is not reported in governmental funds.	237,431	–
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.	–	(100,824)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	20,265,000	3,505,000
Lease liability	18,265	19,051
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.	(1,888,623)	(1,905,632)
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	9,247,567	2,588,164
Net OPEB liability	623,143	528,025
Compensated absences payable	541,528	78,433
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.	140,792	4,594
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.	742,648	(65,077)
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	(856,726)	(3,154,642)
Deferred outflows of resources – OPEB plan deferments	(89,348)	(89,348)
Deferred inflows of resources – pension plan deferments	(6,626,079)	4,248,502
Deferred inflows of resources – OPEB plan deferments	1,372	(31,185)
Deferred inflows of resources – unavailable revenue – delinquent taxes	31,420	11,395
Change in net position – governmental activities	$ 8,423,476	$ 7,451,824

See notes to basic financial statements

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2025

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 16,181,931	$ 16,181,929	$ 16,231,219	$ 49,290
Investment earnings	674,000	1,004,000	1,732,180	728,180
Other	1,890,584	1,874,749	2,135,407	260,658
State sources	46,964,104	47,993,084	50,104,634	2,111,550
Federal sources	1,601,238	1,464,137	1,718,352	254,215
Total revenue	67,311,857	68,517,899	71,921,792	3,403,893
Expenditures				
Current				
Administration	2,240,791	2,286,834	2,200,195	(86,639)
District support services	3,088,829	3,375,270	3,137,744	(237,526)
Elementary and secondary regular instruction	29,769,988	29,830,916	28,717,399	(1,113,517)
Vocational education instruction	909,392	914,252	925,084	10,832
Special education instruction	12,709,058	12,276,171	12,425,178	149,007
Community service	–	–	32,188	32,188
Instructional support services	3,409,105	3,291,745	3,436,880	145,135
Pupil support services	8,598,937	8,478,816	8,785,611	306,795
Sites and buildings	7,984,449	7,808,984	7,909,716	100,732
Fiscal and other fixed cost programs	550,349	550,349	556,299	5,950
Debt service				
Principal	–	24,648	18,265	(6,383)
Interest and fiscal charges	–	–	6,383	6,383
Total expenditures	69,260,898	68,837,985	68,150,942	(687,043)
Excess (deficiency) of revenue over expenditures	(1,949,041)	(320,086)	3,770,850	4,090,936
Other financing sources (uses)				
Insurance recovery	–	–	10,531	10,531
Transfers out	–	–	(10,090)	(10,090)
Total other financing sources (uses)	–	–	441	441
Net change in fund balances	$ (1,949,041)	$ (320,086)	3,771,291	$ 4,091,377
Fund balances				
Beginning of year			32,522,583	
End of year			$ 36,293,874	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
Internal Service Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	2025	2024
Assets		
Current assets		
Cash and temporary investments	$ 7,605,073	$ 6,440,095
Receivables		
Accounts and interest	132,860	800,962
Deposits	170,000	170,000
Total current assets	7,907,933	7,411,057
Liabilities		
Current liabilities		
Due to other funds	–	5,445
Unearned revenue	1,142,212	1,121,750
Claims incurred, but not reported	484,177	744,966
Total current liabilities	1,626,389	1,872,161
Net position		
Unrestricted	$ 6,281,544	$ 5,538,896

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, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 10,462,308	$ 9,775,243
Operating expenses		
Health benefit claims	9,302,961	9,500,895
Dental benefit claims	683,298	649,927
Total operating expenses	9,986,259	10,150,822
Operating income (loss)	476,049	(375,579)
Nonoperating revenue		
Investment earnings	266,599	310,502
Change in net position	742,648	(65,077)
Net position		
Beginning of year	5,538,896	5,603,973
End of year	$ 6,281,544	$ 5,538,896

See notes to basic financial statements

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Cash flows from operating activities		
Contributions from governmental funds	$ 11,150,872	$ 9,075,599
Payment for health claims	(9,569,287)	(9,448,304)
Payment for dental claims	(677,761)	(655,455)
Net cash flows from operating activities	903,824	(1,028,160)
Cash flows from noncapital financing activities		
Cash received from other funds	–	9,366
Cash paid to other funds	(5,445)	–
Net cash flows from noncapital financing activities	(5,445)	9,366
Cash flows from investing activities		
Investment income received	266,599	310,502
Net change in cash and cash equivalents	1,164,978	(708,292)
Cash and cash equivalents		
Beginning of year	6,440,095	7,148,387
End of year	$ 7,605,073	$ 6,440,095
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ 476,049	$ (375,579)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	668,102	(780,428)
Unearned revenue	20,462	80,784
Claims incurred, but not reported	(260,789)	47,063
Net cash flows from operating activities	$ 903,824	$ (1,028,160)

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2025

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Assets		
Investments held by trustee		
State Board of Investment – external investment pool	$ 6,958,187	$ –
Liabilities		
Due to other funds	1,578	–
Net position		
Restricted for employee benefits	$ 6,956,609	$ –

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2025

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Additions		
Contributions		
Employer	$ 278,398	$ –
Investment earnings	320,176	67
Total additions	598,574	67
Deductions		
Benefits and other deductions	–	62,616
Change in net position	598,574	(62,549)
Net position		
Beginning of year	6,358,035	62,549
End of year	$ 6,956,609	$ –

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

B. Reporting Entity

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

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

C. Government-Wide Financial Statement Presentation

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

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

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

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

D. Fund Financial Statement Presentation

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

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

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

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

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

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

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Pension (and Other Employee Benefit) Trust Fund 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 (MDE). Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

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

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

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

Nonmajor Governmental Funds

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

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

Proprietary Funds

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

Fiduciary Funds

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

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

Actual expenditures exceeded final appropriations in the current year by $80,360 in the Community Service Special Revenue Fund and by $775 in the Debt Service Fund. These variances were funded by revenues and other financing sources in excess of budget and with available fund balance.

F. Cash and Temporary Investments

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

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

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

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

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

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. See Note 2 for the District's recurring fair value measurements as of year-end.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables

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

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

Due from the MDE and others	$ 5,769,428
Due from other Minnesota school districts	35,338
Due from others	723,605
Total	$ 6,528,371

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 $767,273 of the property tax levy collectible in 2025 as revenue to the District in fiscal year 2024–2025. The remaining portion of the taxes collectible in 2025 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets

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

The District defines capital assets as those with an initial, individual cost of $10,000 or more, which benefit more than one fiscal year. Groups of similar assets acquired at or near the same time for a single objective, with individual acquisition costs below this threshold, are also capitalized if cost of the assets is $50,000 or more in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

L. Long-Term Obligations

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

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

M. Compensated Absences

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

Under the terms of collectively bargained contracts, eligible employees accrue vacation, sick, and other leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. The District's policy permits employees to accumulate earned but unused sick leave. Generally, all sick leave lapses when employees leave employment of the District and, upon separation from service, no monetary obligation exists. However, a liability for the estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Compensated absences are accrued when earned in the government-wide financial statements. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end, due to employee termination or similar circumstances. The liability for compensated absences includes salary-related benefits, where applicable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Severance Benefits

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

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

O. State-Wide Pension Plans

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

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

P. Other Post-Employment Benefits (OPEB) Plan

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

Q. Deferred Outflows/Inflows of Resources

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

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

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

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

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

R. Net Position

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

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

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

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

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

S. Fund Balance Classifications

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

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

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

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

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

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

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

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

T. Use of Estimates

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

U. Risk Management and Self-Insurance

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

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

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

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

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

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2024	$ 22,476	$ 649,927	$ 655,455	$ 16,948
2025	$ 16,948	$ 683,298	$ 677,761	$ 22,485

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
2024	$ 675,427	$ 9,500,895	$ 9,448,304	$ 728,018
2025	$ 728,018	$ 9,302,961	$ 9,569,287	$ 461,692

V. Prior Period Comparative Financial Information/Reclassification

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

W. Change in Accounting Principle

During the year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences.* This statement provided new guidance on accounting and reporting for compensated absences. Certain amounts necessary to fully restate fiscal year 2024 financial information are not determinable; therefore, prior year comparative amounts have not been restated. Implementation of this new guidance resulted in a restatement of beginning net position for the cumulative effect of this change. In the government-wide financial statement, beginning net position was reduced by $10,605,117. See Note 5 of the notes to basic financial statements for additional details on this change.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$ 759,316
Investments	59,983,061
Total deposits and investments	$ 60,742,377

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

Statement of Net Position	
Cash and temporary investments	$ 53,784,190
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	6,958,187
Total deposits and investments	$ 60,742,377

B. Deposits

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

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

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

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

At year-end, the bank balance of the District's deposits was $766,039. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or collateral held by the District's agent in the District's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized Cost	N/A	$ 40,024,874
Minnesota School District Liquid Asset Fund – Term Series	AAA	Fitch	Amortized Cost	< 1 year	13,000,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized Cost	N/A	6,958,187
Total investments					$ 59,983,061

N/A – Not Applicable
N/R – Not Rated

The Minnesota School District Liquid Asset Fund (MSDLAF) and the Minnesota State Board of Investment Retirement Money Fund are regulated by Minnesota Statutes and are external investment pools, which are not registered with the Securities and Exchange Commission. The District's investment in the MSDLAF and the Minnesota State Board of Investment Retirement Money Fund are measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. For the MSDLAF, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice for the Liquid Class; the redemption notice period is 14 days for the MAX Class with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24-hour hold on all requests for redemptions. MSDLAF Term Series investments have a maturity of 60 days to one year and early withdrawal may result in substantial early redemption penalties. For the Minnesota State Board of Investment Retirement Money Fund, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice required.

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

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

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

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

NOTE 3 – LEASE RECEIVABLE

The District has entered into a lease receivable agreement for cell tower rental space on district property. The lease is reported using an incremental rate of 3.25 percent with a final maturity in fiscal 2037. During the current year, the District received principal and interest payments on this lease of $17,851.

NOTE 4 – CAPITAL ASSETS

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

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	$ 4,140,377	$ –	$ –	$ –	$ 4,140,377
Construction in progress	528,761	67,357	–	(263,446)	332,672
Total capital assets, not depreciated/amortized	4,669,138	67,357	–	(263,446)	4,473,049
Capital assets, depreciated/amortized					
Improvements	22,023,636	1,308,064	–	28,502	23,360,202
Buildings	134,173,628	1,303,741	(121,195)	26,854	135,383,028
Furniture and equipment	16,105,592	3,580,103	(369,183)	208,090	19,524,602
Furniture and equipment – leased	100,824	–	–	–	100,824
Total capital assets, depreciated/amortized	172,403,680	6,191,908	(490,378)	263,446	178,368,656
Less accumulated depreciation/amortization for					
Improvements	(11,907,728)	(1,037,773)	–	–	(12,945,501)
Buildings	(64,103,508)	(4,160,916)	121,195	–	(68,143,229)
Furniture and equipment	(10,680,350)	(1,186,793)	369,183	–	(11,497,960)
Furniture and equipment – leased	(20,165)	(20,164)	–	–	(40,329)
Total accumulated depreciation/amortization	(86,711,751)	(6,405,646)	490,378	–	(92,627,019)
Net capital assets, depreciated/amortized	85,691,929	(213,738)	–	263,446	85,741,637
Total capital assets, net	$ 90,361,067	$ (146,381)	$ –	$ –	$ 90,214,686

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

Administration	$ 758
District support services	131,070
Elementary and secondary regular instruction	1,472,754
Special education instruction	11,982
Instructional support services	115,579
Pupil support services	90,806
Sites and buildings	4,581,447
Community service	1,250
Total depreciation/amortization expense	$ 6,405,646

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	$ 760,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	70,680,000
Total general obligation bonds payable					$ 71,440,000

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

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

B. Lease Liability

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

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Loffler copiers	8.50%	07/01/2023	06/01/2028	$ 65,068

C. Other Long-Term Liabilities

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

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

Pension Plans	Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 3,688,012	$ 1,276,387	$ 2,555,455	$ 274,247
State-wide, multiple-employer – TRA	24,584,868	6,183,311	7,529,569	2,018,127
Single-employer – District	51,363	–	14,154	(74,623)
Total	$ 28,324,243	$ 7,459,698	$ 10,099,178	$ 2,217,751

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

D. Minimum Debt Payments

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

Year Ending June 30,	General Obligation Bonds		Lease Liability	
	Principal	Interest	Principal	Interest
2026	$ 4,670,000	$ 15,200	$ 19,880	$ 4,768
2027	4,670,000	12,300	21,637	3,011
2028	4,675,000	9,300	23,551	1,098
2029	4,680,000	6,300	–	–
2030	4,680,000	3,200	–	–
2031–2035	23,425,000	–	–	–
2036–2040	23,425,000	–	–	–
2041	1,215,000	–	–	–
	$ 71,440,000	$ 46,300	$ 65,068	$ 8,877

E. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Change in Accounting Principle (1)	Additions	Deletions	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 91,705,000	$ –	$ –	$ 20,265,000	$ 71,440,000	$ 4,670,000
Unamortized premium/discount	(18,582,862)	–	–	(1,888,623)	(16,694,239)	–
Total bonds payable	73,122,138	–	–	18,376,377	54,745,761	4,670,000
Lease liability	83,333	–	–	18,265	65,068	19,880
Net/total pension liability	37,571,810	–	4,005,833	13,253,400	28,324,243	14,229
Net OPEB liability (2)	623,143	–	763,125	1,386,268	–	–
Compensated absences payable (3)	667,092	10,605,117	–	541,528	10,730,681	1,200,878
	$ 112,067,516	$ 10,605,117	$ 4,768,958	$ 33,575,838	$ 93,865,753	$ 5,904,987

(1) The change in accounting principle was required by GASB Statement No. 101 implemented on financial reporting of compensated absences.
(2) See Note 9 for details of the net OPEB liability changing to an asset in the current year.
(3) The change in compensated absences is presented net.

NOTE 6 – NET POSITION/FUND BALANCES

A. Net Investment in Capital Assets

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

Net investment in capital assets	
Capital assets	
Not depreciated/amortized	$ 4,473,049
Depreciated/amortized, net of accumulated depreciation/amortization	85,741,637
Less capital-related long-term debt outstanding	(54,810,829)
Less capital-related payables outstanding	(150,988)
Addition for unspent proceeds	699,590
Total net investment in capital assets	$ 35,952,459

B. Governmental Fund Balance Classifications

The classifications on the following page are a breakdown of fund balance components of governmental funds, which are defined earlier in the report. When applicable, certain state funding restrictions, which have an accumulated deficit balance on June 30 are included in unassigned fund balance in the District's financial statements in accordance with accounting principles generally accepted in the United States of America. A description of these deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits. Fund balance is only assigned if there is available unassigned fund balance to cover such deficits that are part of disclosure purposes only.

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

NOTE 5 – NET POSITION/FUND BALANCES (CONTINUED)

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

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	$ –	$ –	$ –	$ 59,965	$ 59,965
Prepaid items	716,905	–	–	8,472	725,377
Total nonspendable	716,905	–	–	68,437	785,342
Restricted					
Student activities	187,955	–	–	–	187,955
Scholarships	299,613	–	–	–	299,613
Staff development	139,863	–	–	–	139,863
Literacy incentive aid	368,182	–	–	–	368,182
Operating capital	4,327,448	–	–	–	4,327,448
Gifted and talented	136,740	–	–	–	136,740
Basic skills	1,590,541	–	–	–	1,590,541
Teacher compensation for READ Act training	1,539	–	–	–	1,539
Long-term facilities maintenance	5,034,280	–	–	–	5,034,280
Medical Assistance	426,707	–	–	–	426,707
Grants and donations	511,959	–	–	–	511,959
Building construction	–	548,602	–	–	548,602
Debt service	–	–	1,475,015	–	1,475,015
Food service	–	–	–	612,478	612,478
Community education programs	–	–	–	285,408	285,408
Community service	–	–	–	51,834	51,834
Total restricted	13,024,827	548,602	1,475,015	949,720	15,998,164
Committed					
Separation/retirement benefits	118,583	–	–	–	118,583
Technology	638,500	–	–	–	638,500
Total committed	757,083	–	–	–	757,083
Assigned					
Subsequent year's budget	908,589	–	–	–	908,589
Site improvements	400,000	–	–	–	400,000
Safety and security	95,978	–	–	–	95,978
Curriculum	280,767	–	–	–	280,767
Elementary STEAM	249,985	–	–	–	249,985
Future funding changes	1,300,000	–	–	–	1,300,000
Total assigned	3,235,319	–	–	–	3,235,319
Unassigned					
Restricted account deficits					
Early childhood family education programs deficit	–	–	–	(66,503)	(66,503)
School readiness deficit	–	–	–	(58,045)	(58,045)
Unassigned	18,559,740	–	–	–	18,559,740
Total unassigned	18,559,740	–	–	(124,548)	18,435,192
Total	$ 36,293,874	$ 548,602	$ 1,475,015	$ 893,609	$ 39,211,100

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

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

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

2. Teachers Retirement Association (TRA)

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

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement (DCR) Plan administered by MnSCU. A teacher employed by MnSCU and electing the DCR Plan is not a member of the TRA except for purposes of Social Security coverage.

B. Benefits Provided

1. GERF Benefits

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

The General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 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. The 2024 annual increase was 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.

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. TRA members belong to either the Basic or Coordinated Plan.

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

Tier I Benefits

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

With these provisions:

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

Or

For years of service prior to July 1, 2006, a Level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a Level formula of 1.9 percent per year for Coordinated members and 2.7 percent per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employee and employer contributions. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the GERF for the year ended June 30, 2025, were $680,458. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 sets the rates for employee and employer contributions. Rates for each fiscal year 2025 Coordinated Plan were 7.75 percent for the employee and 8.75 percent for the employer. Basic Plan rates were 11.25 percent for the employee and 12.75 percent for the employer. The District's contributions to the TRA for the plan's fiscal year ended June 30, 2025, were $2,314,870. The District's contributions were equal to the required contributions for each year as set by state statutes.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2025, the District reported a liability of $3,688,012 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 $95,364.

District's proportionate share of the net pension liability	$	3,688,012
State's proportionate share of the net pension liability associated with the District		95,364
Total	$	3,783,376

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.0998 percent at the end of the measurement period and 0.0941 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of $271,690 for its proportionate share of the GERF's pension expense. The District also recognized an additional $2,557 as pension expense and grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

During the plan year ended June 30, 2024, the state of Minnesota contributed $170.1 million to the General Employees Fund. The state of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $169,683 for the year ended June 30, 2025, as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the General Employees Fund.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 341,007	$ –
Changes in actuarial assumptions	17,597	1,338,030
Net difference between projected and actual investment earnings on pension plan investments	–	1,071,041
Changes in proportion	237,325	146,384
District's contributions to the GERF subsequent to the measurement date	680,458	–
Total	$ 1,276,387	$ 2,555,455

The $680,458 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, 2026. 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
2026	$ (1,139,119)
2027	$ (171,854)
2028	$ (365,889)
2029	$ (282,664)

2. TRA Pension Costs

At June 30, 2025, the District reported a liability of $24,584,868 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportion of the net pension liability was based on the District's contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.3869 percent at the end of the measurement period and 0.3892 percent for the beginning of the period.

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

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

District's proportionate share of the net pension liability	$ 24,584,868
State's proportionate share of the net pension liability associated with the District	1,607,932
Total	$ 26,192,800

For the year ended June 30, 2025, the District recognized pension expense of $1,929,738. It also recognized $88,389 as an increase to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the state of Minnesota contributed $176.0 million to the Fund. The state of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $176.0 million in direct state aid because of this contribution was not considered to meet the definition of a special funding situation. The District recognized $681,588 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the Fund.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,178,371	$ 322,911
Changes in actuarial assumptions	2,564,596	2,931,812
Net difference between projected and actual investment earnings on pension plan investments	–	3,385,252
Changes in proportion	125,474	889,594
District's contributions to the TRA subsequent to the measurement date	2,314,870	–
Total	$ 6,183,311	$ 7,529,569

The $2,314,870 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, 2026. 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
2026	$ (1,680,079)
2027	$ 2,173,944
2028	$ (2,024,895)
2029	$ (1,710,458)
2030	$ (419,640)

E. Long-Term Expected Return on Investment

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

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

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

F. Actuarial Methods and Assumptions

1. GERF

The total pension liability was determined by an actuarial valuation as of June 30, 2024, using the entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.00 percent. The 7.00 percent assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00 percent is within that range.

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

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

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

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

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

2. TRA

The total pension liability in the July 1, 2024 actuarial valuation was determined using the entry-age normal method and actuarial assumptions, applied to all periods included in the measurement. Key assumptions used in the valuation of the total pension liability are as follows:

Actuarial Assumptions Used in Valuation of Total Pension Liability

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

Mortality Assumptions Used in Valuation of Total Pension Liability

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

The following changes in plan provisions and actuarial assumptions occurred in 2024:

1. GERF

CHANGES IN PLAN PROVISIONS

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

CHANGES IN ACTUARIAL ASSUMPTIONS

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables were updated for active employees, retirees, disabled retires, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15.00 percent to reflect the continued lower than expected observations.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2024 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.00%	7.00%	8.00%
District's proportionate share of the GERF net pension liability	$ 8,055,212	$ 3,688,012	$ 95,592
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 43,295,391	$ 24,584,868	$ 9,185,664

I. Pension Plan Fiduciary Net Position

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

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

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

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

These benefits are summarized as follows:

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

Other Pension Benefits – The District offers pension benefits to 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	4
Active plan members	23
Total members	27

D. Actuarial Methods and Assumptions

The District's net pension liability was measured as of June 30, 2025. The total pension liability was determined by an actuarial valuation date of July 1, 2024, using the entry-age method, and update procedures were used to roll forward the total pension liability to the measurement date. The following actuarial assumptions were used and applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.90%
20-year municipal bond yield	4.90%
Inflation rate	2.50%
Salary increases	Service graded table

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

E. Discount Rate

The discount rate used to measure the total pension liability was 4.90 percent. The District discount rate used in the prior measurement date was 4.10 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	$ 176,619
Changes for the year	
Service cost	1,470
Interest	6,465
Assumption changes	(748)
Plan changes	(68,439)
Differences between expected and actual experience	(22,793)
Benefit payments	(41,211)
Total net changes	(125,256)
Ending balance	$ 51,363

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

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

Assumption changes since the prior measurement date include the following:

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

G. Total Pension Liability Sensitivity to Discount Rate Changes

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Pension discount rate	3.90%	4.90%	5.90%
Total pension liability	$ 52,214	$ 51,363	$ 50,530

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

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

For the current year ended, the District recognized a negative pension expense of $74,623. 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	$ –	$ 13,678
Changes in actuarial assumptions	–	476
Total	$ –	$ 14,154

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
2026	$ (14,113)
2027	$ (41)

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

A. Plan Description

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

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

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

B. Benefits Provided

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

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

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations and uses an actuarial determined contribution amount to establish contribution amounts paid to the trust. The District's contributions in the current year totaled $1,004,873 as required on a pay-as-you-go basis to finance current year benefits as described in the previous section.

D. Membership

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

Retirees and beneficiaries receiving benefits	34
Active plan members	510
Total members	544

E. Net OPEB Liability (Asset) of the District

The District's net OPEB liability (asset) was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2024, and update procedures were used to roll forward the total OPEB liability to the measurement date. The components of the net OPEB liability (asset) of the District at year-end were as follows:

Total OPEB liability	$ 6,719,178
Plan fiduciary net position	(6,956,609)
District's net OPEB liability (asset)	$ (237,431)
Plan fiduciary net position as a percentage of the total OPEB liability	103.53%

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

F. Actuarial Methods and Assumptions

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

Discount rate	3.90%
Expected long-term investment return	3.00% (net of investment expenses)
20-year municipal bond yield	4.90%
Inflation rate	2.50%
Salary increases	Service graded table
Healthcare trend rate	6.50% grading to 5.00% over 6 years, and then 4.00% over the next 48 years

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

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
NR Money Market Fund	100.00 %	3.00 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 5.00 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

H. Discount Rate

The discount rate used to measure the total OPEB liability was 3.90 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy have also been considered. The District discount rate used in the prior measurement date was 3.20 percent.

I. Changes in the Net OPEB Liability (Asset)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a-b)
Beginning balance	$ 6,981,178	$ 6,358,035	$ 623,143
Changes for the year			
Service cost	447,655	–	447,655
Interest	226,191	–	226,191
Assumption changes	(80,054)	–	(80,054)
Plan changes	89,279	–	89,279
Contributions – paid through trust	–	278,398	(278,398)
Contributions – paid through operating funds	–	726,475	(726,475)
Projected investment return	–	190,741	(190,741)
Differences between expected and actual experience	(218,596)	129,435	(348,031)
Benefit payments – paid through operating funds	(726,475)	(726,475)	–
Total net changes	(262,000)	598,574	(860,574)
Ending balance	$ 6,719,178	$ 6,956,609	$ (237,431)

Assumption changes since the prior measurement date include the following:

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

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

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

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB discount rate	2.90%	3.90%	4.90%
Net OPEB liability (asset)	$ 96,005	$ (237,431)	$ (569,250)

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

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB healthcare cost trend rate	5.50% decreasing to 4.00% over 6 years, then to 3.00% over the next 48 years	6.50% decreasing to 5.00% over 6 years, then to 4.00% over the next 48 years	7.50% decreasing to 6.00% over 6 years, then to 5.00% over the next 48 years
Net OPEB liability (asset)	$ (893,065)	$ (237,431)	$ 526,444

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 $232,275. 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	$ 72,281	$ 1,004,696
Changes in actuarial assumptions	160,575	502,462
Net collective difference between projected and actual investment earnings on OPEB plan investments	–	280,143
Total	$ 232,856	$ 1,787,301

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
2026	$ (348,418)
2027	$ (350,615)
2028	$ (350,668)
2029	$ (232,669)
2030	$ (206,785)
Thereafter	$ (65,290)

NOTE 10 – FLEXIBLE BENEFIT PLAN

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

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

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

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

NOTE 11 – INTERFUND BALANCES AND TRANSACTIONS

A. Interfund Receivables and Payables

The District had the following interfund receivables and payables on June 30, 2025:

	Due From Other Funds	Due To Other Funds
General Fund	$ 1,578	$ –
Post-Employment Benefits Trust Fund	–	1,578
	$ 1,578	$ 1,578

These balances represent interfund amounts between the funds above, for amounts due from the trust for allowable OPEB expenditures. Such interfund balances are reported in the fund financial statements, but are eliminated as necessary in the government-wide financial statements.

B. Interfund Transfers

The District transferred $10,090 from the General Fund to the Community Service Special Revenue Fund to help finance program costs.

Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

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

C. Construction Contracts

At June 30, 2025, the District had commitments totaling $131,503 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 systems for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

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

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

Solar for Schools Grant Program

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

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2025

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
06/30/2016	06/30/2015	0.1153%	$ 5,975,445	$ –	$ 5,975,445	$ 6,676,160	89.50%	78.20%
06/30/2017	06/30/2016	0.1093%	$ 8,874,618	$ 115,877	$ 8,990,495	$ 6,977,853	127.18%	68.90%
06/30/2018	06/30/2017	0.1105%	$ 7,054,247	$ 88,690	$ 7,142,937	$ 7,117,773	99.11%	75.90%
06/30/2019	06/30/2018	0.1072%	$ 5,947,016	$ 195,044	$ 6,142,060	$ 7,169,227	82.95%	79.50%
06/30/2020	06/30/2019	0.1057%	$ 5,843,915	$ 181,659	$ 6,025,574	$ 7,479,627	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	$ 6,223,285	$ 191,902	$ 6,415,187	$ 7,403,773	84.06%	79.10%
06/30/2022	06/30/2021	0.0986%	$ 4,210,662	$ 128,571	$ 4,339,233	$ 7,099,707	59.31%	87.00%
06/30/2023	06/30/2022	0.0975%	$ 7,722,032	$ 226,481	$ 7,948,513	$ 7,260,387	106.36%	76.70%
06/30/2024	06/30/2023	0.0941%	$ 5,261,967	$ 145,063	$ 5,407,030	$ 7,480,440	70.34%	83.10%
06/30/2025	06/30/2024	0.0998%	$ 3,688,012	$ 95,364	$ 3,783,376	$ 8,436,660	43.71%	89.08%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2025

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
06/30/2016	$ 523,339	$ 523,339	$ –	$ 6,977,853	7.50%
06/30/2017	$ 533,833	$ 533,833	$ –	$ 7,117,773	7.50%
06/30/2018	$ 537,692	$ 537,692	$ –	$ 7,169,227	7.50%
06/30/2019	$ 560,972	$ 560,972	$ –	$ 7,479,627	7.50%
06/30/2020	$ 555,283	$ 555,283	$ –	$ 7,403,773	7.50%
06/30/2021	$ 532,478	$ 532,478	$ –	$ 7,099,707	7.50%
06/30/2022	$ 544,529	$ 544,529	$ –	$ 7,260,387	7.50%
06/30/2023	$ 561,033	$ 561,033	$ –	$ 7,480,440	7.50%
06/30/2024	$ 632,528	$ 632,528	$ –	$ 8,436,660	7.50%
06/30/2025	$ 680,458	$ 680,458	$ –	$ 9,072,766	7.50%

INDEPENDENT SCHOOL DISTRICT NO. 200

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2025

District Fiscal Year-End	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2016	06/30/2015	0.4210%	$ 26,043,014	$ 3,194,156	$ 29,237,170	$ 21,450,533	121.41%	76.80%
06/30/2017	06/30/2016	0.4095%	$ 97,675,521	$ 9,804,006	$107,479,527	$ 21,487,053	454.58%	44.88%
06/30/2018	06/30/2017	0.4064%	$ 81,124,812	$ 7,842,332	$ 88,967,144	$ 21,919,227	370.11%	51.57%
06/30/2019	06/30/2018	0.4024%	$ 25,274,486	$ 2,374,579	$ 27,649,065	$ 22,274,056	113.47%	78.07%
06/30/2020	06/30/2019	0.3954%	$ 25,202,879	$ 2,230,422	$ 27,433,301	$ 22,520,130	111.91%	78.21%
06/30/2021	06/30/2020	0.3991%	$ 29,486,043	$ 2,470,754	$ 31,956,797	$ 23,192,121	127.14%	75.48%
06/30/2022	06/30/2021	0.4002%	$ 17,513,949	$ 1,477,267	$ 18,991,216	$ 23,944,268	73.14%	86.63%
06/30/2023	06/30/2022	0.4029%	$ 32,262,101	$ 2,392,639	$ 34,654,740	$ 24,902,170	129.56%	76.17%
06/30/2024	06/30/2023	0.3892%	$ 32,133,224	$ 2,251,088	$ 34,384,312	$ 24,748,421	129.84%	76.42%
06/30/2025	06/30/2024	0.3869%	$ 24,584,868	$ 1,607,932	$ 26,192,800	$ 25,631,617	95.92%	82.07%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2025

District Fiscal Year-End	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2016	$ 1,611,529	$ 1,611,529	$ –	$ 21,487,053	7.50%
06/30/2017	$ 1,643,942	$ 1,643,942	$ –	$ 21,919,227	7.50%
06/30/2018	$ 1,670,554	$ 1,670,554	$ –	$ 22,274,056	7.50%
06/30/2019	$ 1,736,302	$ 1,736,302	$ –	$ 22,520,130	7.71%
06/30/2020	$ 1,836,816	$ 1,836,816	$ –	$ 23,192,121	7.92%
06/30/2021	$ 1,946,669	$ 1,946,669	$ –	$ 23,944,268	8.13%
06/30/2022	$ 2,076,841	$ 2,076,841	$ –	$ 24,902,170	8.34%
06/30/2023	$ 2,115,990	$ 2,115,990	$ –	$ 24,748,421	8.55%
06/30/2024	$ 2,242,768	$ 2,242,768	$ –	$ 25,631,617	8.75%
06/30/2025	$ 2,314,870	$ 2,314,870	$ –	$ 26,455,652	8.75%

INDEPENDENT SCHOOL DISTRICT NO. 200

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios
Year Ended June 30, 2025

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

Note 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.

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

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, 2025

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

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.

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

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2025

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

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2024 CHANGES IN PLAN PROVISIONS

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

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2023 CHANGES IN PLAN PROVISIONS

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

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2018 CHANGES IN PLAN PROVISIONS (CONTINUED)

- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

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)

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family of tables.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15.00 percent to reflect the continued lower than expected observations.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

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

2025 CHANGES IN PLAN PROVISIONS

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

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PENSION BENEFITS PLAN (CONTINUED)

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2022 CHANGES IN PLAN PROVISIONS

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

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN PLAN PROVISIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN PLAN PROVISIONS

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

PENSION BENEFITS PLAN (CONTINUED)

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2023 CHANGES IN PLAN PROVISIONS

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

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2022 CHANGES IN PLAN PROVISIONS

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

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

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN PLAN PROVISIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

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.

SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

GOVERNMENTAL FUNDS

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

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

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
Year Ended June 30, 2025

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 604,448	$ 662,075	$ 1,266,523
Receivables			
Current taxes	–	237,370	237,370
Delinquent taxes	–	5,739	5,739
Accounts and interest	7,108	19,833	26,941
Due from other governmental units	56,553	66,259	122,812
Inventory	59,965	–	59,965
Prepaid items	1,310	7,162	8,472
Total assets	$ 729,384	$ 998,438	$ 1,727,822
Liabilities			
Salaries payable	$ 7,553	$ 152,240	$ 159,793
Accounts and contracts payable	1,373	30,055	31,428
Unearned revenue	46,705	149,551	196,256
Total liabilities	55,631	331,846	387,477
Deferred inflows of resources			
Property taxes levied for subsequent year	–	443,430	443,430
Unavailable revenue – delinquent taxes	–	3,306	3,306
Total deferred inflows of resources	–	446,736	446,736
Fund balances			
Nonspendable	61,275	7,162	68,437
Restricted	612,478	337,242	949,720
Unassigned	–	(124,548)	(124,548)
Total fund balances	673,753	219,856	893,609
Total liabilities, deferred inflows of resources, and fund balances	$ 729,384	$ 998,438	$ 1,727,822

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2025

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 444,852	$ 444,852
Investment earnings	27,804	29,295	57,099
Other	322,140	1,863,858	2,185,998
State sources	1,649,423	484,395	2,133,818
Federal sources	1,216,963	–	1,216,963
Total revenue	3,216,330	2,822,400	6,038,730
Expenditures			
Current			
Food service	3,292,080	–	3,292,080
Community service	–	2,940,467	2,940,467
Capital outlay	195,862	4,103	199,965
Total expenditures	3,487,942	2,944,570	6,432,512
Excess (deficiency) of revenue over expenditures	(271,612)	(122,170)	(393,782)
Other financing sources			
Transfers in	–	10,090	10,090
Net change in fund balances	(271,612)	(112,080)	(383,692)
Fund balances			
Beginning of year	945,365	331,936	1,277,301
End of year	$ 673,753	$ 219,856	$ 893,609

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 40,825,614	$ 38,315,871
Receivables		
Current taxes	8,570,743	8,403,853
Delinquent taxes	189,082	140,446
Accounts and interest	220,772	318,703
Due from other governmental units	6,375,598	4,510,468
Due from other funds	1,578	6,648
Lease revenue	213,386	224,112
Prepaid items	716,905	1,228,417
Total assets	$ 57,113,678	$ 53,148,518
Liabilities		
Salaries payable	$ 2,177,668	$ 2,006,717
Accounts and contracts payable	2,859,704	2,750,179
Due to other governmental units	97,061	122,624
Unearned revenue	15,067	55,351
Severance benefits payable	45,624	100,459
Total liabilities	5,195,124	5,035,330
Deferred inflows of resources		
Property taxes levied for subsequent year	15,306,222	15,287,062
Lease revenue for subsequent years	213,386	224,112
Unavailable revenue – delinquent taxes	105,072	79,431
Total deferred inflows of resources	15,624,680	15,590,605
Fund balances		
Nonspendable for prepaid items	716,905	1,228,417
Restricted for student activities	187,955	194,730
Restricted for scholarships	299,613	273,589
Restricted for staff development	139,863	135,097
Restricted for literacy incentive aid	368,182	180,763
Restricted for operating capital	4,327,448	4,215,497
Restricted for gifted and talented	136,740	113,249
Restricted for basic skills	1,590,541	1,086,790
Restricted for teacher compensation for READ Act training	1,539	–
Restricted for long-term facilities maintenance	5,034,280	5,653,823
Restricted for Medical Assistance	426,707	306,142
Restricted for grants and donations	511,959	593,297
Committed for separation/retirement benefits	118,583	109,010
Committed for technology	638,500	888,500
Assigned for subsequent year's budget	908,589	791,134
Assigned for capital purchase timing	–	45,731
Assigned for site improvements	400,000	400,000
Assigned for safety and security	95,978	100,000
Assigned for curriculum	280,767	300,000
Assigned for elementary STEAM	249,985	–
Assigned for future funding changes	1,300,000	–
Unassigned	18,559,740	15,906,814
Total fund balances	36,293,874	32,522,583
Total liabilities, deferred inflows of resources, and fund balances	$ 57,113,678	$ 53,148,518

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 16,181,929	$ 16,231,219	$ 49,290	$ 14,283,473
Investment earnings	1,004,000	1,732,180	728,180	1,797,286
Other	1,874,749	2,135,407	260,658	1,866,074
State sources	47,993,084	50,104,634	2,111,550	46,353,241
Federal sources	1,464,137	1,718,352	254,215	3,200,552
Total revenue	68,517,899	71,921,792	3,403,893	67,500,626
Expenditures				
Current				
Administration				
Salaries	1,495,373	1,482,712	(12,661)	1,390,201
Employee benefits	568,806	545,413	(23,393)	525,184
Purchased services	147,850	105,768	(42,082)	147,922
Supplies and materials	22,750	23,818	1,068	21,473
Capital expenditures	–	–	–	190
Other expenditures	52,055	42,484	(9,571)	40,722
Total administration	2,286,834	2,200,195	(86,639)	2,125,692
District support services				
Salaries	1,254,307	1,254,950	643	1,091,681
Employee benefits	718,566	708,064	(10,502)	605,205
Purchased services	437,058	275,800	(161,258)	366,387
Supplies and materials	604,193	732,842	128,649	327,951
Capital expenditures	276,801	47,544	(229,257)	124,570
Other expenditures	84,345	118,544	34,199	89,566
Total district support services	3,375,270	3,137,744	(237,526)	2,605,360
Elementary and secondary regular instruction				
Salaries	17,901,651	17,527,359	(374,292)	16,940,697
Employee benefits	7,850,372	7,559,863	(290,509)	7,584,865
Purchased services	1,888,056	1,830,313	(57,743)	1,447,330
Supplies and materials	1,788,387	1,229,718	(558,669)	895,549
Capital expenditures	277,216	437,632	160,416	227,968
Other expenditures	125,234	132,514	7,280	137,854
Total elementary and secondary regular instruction	29,830,916	28,717,399	(1,113,517)	27,234,263

(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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	592,809	592,809	–	566,271
Employee benefits	282,559	279,579	(2,980)	272,702
Purchased services	30,000	32,463	2,463	33,924
Supplies and materials	7,000	17,505	10,505	17,884
Other expenditures	1,884	2,728	844	3,107
Total vocational education instruction	914,252	925,084	10,832	893,888
Special education instruction				
Salaries	7,881,114	7,765,311	(115,803)	7,480,964
Employee benefits	3,228,004	3,192,016	(35,988)	3,271,220
Purchased services	960,679	1,331,037	370,358	836,646
Supplies and materials	100,788	67,845	(32,943)	62,429
Capital expenditures	3,040	9,883	6,843	4,050
Other expenditures	102,546	59,086	(43,460)	105,181
Total special education instruction	12,276,171	12,425,178	149,007	11,760,490
Community service				
Employee benefits	–	32,188	32,188	–
Instructional support services				
Salaries	1,825,454	1,815,460	(9,994)	1,774,733
Employee benefits	777,233	759,911	(17,322)	768,205
Purchased services	237,148	128,331	(108,817)	153,618
Supplies and materials	434,747	720,837	286,090	155,522
Capital expenditures	2,249	126	(2,123)	18,402
Other expenditures	14,914	12,215	(2,699)	13,847
Total instructional support services	3,291,745	3,436,880	145,135	2,884,327
Pupil support services				
Salaries	1,373,204	1,362,965	(10,239)	1,371,565
Employee benefits	569,115	644,008	74,893	659,008
Purchased services	6,422,259	6,644,988	222,729	6,200,759
Supplies and materials	103,052	89,097	(13,955)	113,575
Capital expenditures	3,210	36,276	33,066	48,379
Other expenditures	7,976	8,277	301	8,661
Total pupil support services	8,478,816	8,785,611	306,795	8,401,947

(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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	2,140,679	2,030,110	(110,569)	1,793,837
Employee benefits	957,239	916,208	(41,031)	828,706
Purchased services	2,095,411	1,812,810	(282,601)	1,772,412
Supplies and materials	368,042	382,956	14,914	404,971
Capital expenditures	2,240,499	2,753,508	513,009	3,084,395
Other expenditures	7,114	14,124	7,010	6,691
Total sites and buildings	7,808,984	7,909,716	100,732	7,891,012
Fiscal and other fixed cost programs				
Purchased services	430,349	429,159	(1,190)	401,625
Other expenditures	120,000	127,140	7,140	121,810
Total fiscal and other fixed cost programs	550,349	556,299	5,950	523,435
Debt service				
Principal	24,648	18,265	(6,383)	19,051
Interest and fiscal charges	–	6,383	6,383	7,182
Total debt service	24,648	24,648	–	26,233
Total expenditures	68,837,985	68,150,942	(687,043)	64,346,647
Excess (deficiency) of revenue over expenditures	(320,086)	3,770,850	4,090,936	3,153,979
Other financing sources (uses)				
Debt issued	–	–	–	100,824
Sale of capital assets	–	–	–	1,430
Insurance recovery	–	10,531	10,531	36,965
Transfers out	–	(10,090)	(10,090)	–
Total other financing sources (uses)	–	441	441	139,219
Net change in fund balances	$ (320,086)	3,771,291	$ 4,091,377	3,293,198
Fund balances				
Beginning of year		32,522,583		29,229,385
End of year		$ 36,293,874		$ 32,522,583

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 604,448	$ 883,879
Receivables		
Accounts and interest	7,108	6,128
Due from other governmental units	56,553	80,869
Inventory	59,965	53,308
Prepaid items	1,310	1,750
Total assets	$ 729,384	$ 1,025,934
Liabilities		
Salaries payable	$ 7,553	$ 12,948
Accounts and contracts payable	1,373	17,635
Unearned revenue	46,705	49,986
Total liabilities	55,631	80,569
Fund balances		
Nonspendable for inventory	59,965	53,308
Nonspendable for prepaid items	1,310	1,750
Restricted for food service	612,478	890,307
Total fund balances	673,753	945,365
Total liabilities and fund balances	$ 729,384	$ 1,025,934

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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 24,000	$ 27,804	$ 3,804	$ 43,854
Other – primarily meal sales	348,700	322,140	(26,560)	343,222
State sources	1,562,560	1,649,423	86,863	1,526,871
Federal sources	1,149,737	1,216,963	67,226	1,312,277
Total revenue	3,084,997	3,216,330	131,333	3,226,224
Expenditures				
Current				
Salaries	1,122,070	1,129,135	7,065	997,975
Employee benefits	280,842	283,604	2,762	283,846
Purchased services	307,450	236,103	(71,347)	272,869
Supplies and materials	1,557,865	1,629,175	71,310	1,598,212
Other expenditures	17,000	14,063	(2,937)	14,846
Capital outlay	245,000	195,862	(49,138)	135,497
Total expenditures	3,530,227	3,487,942	(42,285)	3,303,245
Net change in fund balances	$ (445,230)	(271,612)	$ 173,618	(77,021)
Fund balances				
Beginning of year		945,365		1,022,386
End of year		$ 673,753		$ 945,365

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 662,075	$ 754,233
Receivables		
Current taxes	237,370	233,746
Delinquent taxes	5,739	4,775
Accounts and interest	19,833	13,797
Due from other governmental units	66,259	56,650
Prepaid items	7,162	3,442
Total assets	$ 998,438	$ 1,066,643
Liabilities		
Salaries payable	$ 152,240	$ 140,880
Accounts and contracts payable	30,055	37,443
Unearned revenue	149,551	104,197
Total liabilities	331,846	282,520
Deferred inflows of resources		
Property taxes levied for subsequent year	443,430	449,406
Unavailable revenue – delinquent taxes	3,306	2,781
Total deferred inflows of resources	446,736	452,187
Fund balances		
Nonspendable for prepaid items	7,162	3,442
Restricted for community education programs	285,408	272,591
Restricted for early childhood family education programs	–	11,214
Restricted for school readiness	–	6,582
Restricted for community service	51,834	38,107
Unassigned – early childhood family education programs restricted account deficit	(66,503)	–
Unassigned – school readiness restricted account deficit	(58,045)	–
Total fund balances	219,856	331,936
Total liabilities, deferred inflows of resources, and fund balances	$ 998,438	$ 1,066,643

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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 448,182	$ 444,852	$ (3,330)	$ 464,013
Investment earnings	34,000	29,295	(4,705)	38,419
Other – primarily tuition and fees	1,869,480	1,863,858	(5,622)	1,868,163
State sources	479,166	484,395	5,229	430,286
Federal sources	–	–	–	9,258
Total revenue	2,830,828	2,822,400	(8,428)	2,810,139
Expenditures				
Current				
Salaries	1,714,340	1,773,618	59,278	1,775,082
Employee benefits	631,415	632,359	944	599,055
Purchased services	357,023	370,076	13,053	325,273
Supplies and materials	92,921	97,351	4,430	98,283
Other expenditures	65,005	67,063	2,058	66,768
Capital outlay	3,506	4,103	597	1,917
Total expenditures	2,864,210	2,944,570	80,360	2,866,378
Excess (deficiency) of revenue over expenditures	(33,382)	(122,170)	(88,788)	(56,239)
Other financing sources				
Transfers in	–	10,090	10,090	–
Net change in fund balances	$ (33,382)	(112,080)	$ (78,698)	(56,239)
Fund balances				
Beginning of year		331,936		388,175
End of year		$ 219,856		$ 331,936

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 699,590	$ 2,669,231
Liabilities		
Accounts and contracts payable	$ 150,988	$ 19,791
Fund balances		
Restricted for building construction	548,602	2,649,440
Total liabilities and fund balances	$ 699,590	$ 2,669,231

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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 50,000	$ 58,385	$ 8,385	$ 187,707
Expenditures				
Capital outlay				
Purchased services	50,000	37,721	(12,279)	320,275
Supplies and materials	462,000	327,998	(134,002)	428,225
Capital expenditures	2,037,440	1,793,504	(243,936)	1,658,852
Total expenditures	2,549,440	2,159,223	(390,217)	2,407,352
Net change in fund balances	$ (2,499,440)	(2,100,838)	$ 398,602	(2,219,645)
Fund balances				
Beginning of year		2,649,440		4,869,085
End of year		$ 548,602		$ 2,649,440

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 3,387,390	$ 3,372,691
Cash and investments held by trustee	–	15,257,155
Receivables		
Current taxes	2,553,173	2,581,496
Delinquent taxes	55,022	44,300
Due from other governmental units	29,961	32,382
Total assets	$ 6,025,546	$ 21,288,024
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 4,519,016	$ 4,681,454
Unavailable revenue – delinquent taxes	31,515	26,261
Total deferred inflows of resources	4,550,531	4,707,715
Fund balances		
Restricted for qualified school construction bond payments	–	15,257,155
Restricted for debt service	1,475,015	1,323,154
Total fund balances	1,475,015	16,580,309
Total deferred inflows of resources and fund balances	$ 6,025,546	$ 21,288,024

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,055,155	$ 4,357,734	$ 302,579	$ 4,223,060
Investment earnings	648,518	857,807	209,289	803,064
State sources	308,255	299,615	(8,640)	323,819
Total revenue	5,011,928	5,515,156	503,228	5,349,943
Expenditures				
Debt service				
Principal	20,265,000	20,265,000	–	3,505,000
Interest	353,100	353,100	–	364,125
Fiscal charges	1,575	2,350	775	2,625
Total expenditures	20,619,675	20,620,450	775	3,871,750
Net change in fund balances	$ (15,607,747)	(15,105,294)	$ 502,453	1,478,193
Fund balances				
Beginning of year		16,580,309		15,102,116
End of year		$ 1,475,015		$ 16,580,309

THIS PAGE INTENTIONALLY LEFT BLANK

INTERNAL SERVICE FUNDS

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

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

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2025
(With Comparative Totals as of June 30, 2024)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2025	Totals 2024
Assets				
Current assets				
Cash and temporary investments	$ 6,095,664	$ 1,509,409	$ 7,605,073	$ 6,440,095
Receivables				
Accounts and interest	122,533	10,327	132,860	800,962
Deposits	170,000	–	170,000	170,000
Total current assets	6,388,197	1,519,736	7,907,933	7,411,057
Liabilities				
Current liabilities				
Due to other funds	–	–	–	5,445
Unearned revenue	1,074,058	68,154	1,142,212	1,121,750
Claims incurred, but not reported	461,692	22,485	484,177	744,966
Total current liabilities	1,535,750	90,639	1,626,389	1,872,161
Net position				
Unrestricted	$ 4,852,447	$ 1,429,097	$ 6,281,544	$ 5,538,896

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2025
(With Comparative Totals for the Year Ended June 30, 2024)

	Health Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2025	Totals 2024
Operating revenue				
Charges for services				
Contributions from governmental funds	$ 9,741,813	$ 720,495	$ 10,462,308	$ 9,775,243
Operating expenses				
Health benefit claims	9,302,961	–	9,302,961	9,500,895
Dental benefit claims	–	683,298	683,298	649,927
Total operating expenses	9,302,961	683,298	9,986,259	10,150,822
Operating income (loss)	438,852	37,197	476,049	(375,579)
Nonoperating revenue				
Investment earnings	202,972	63,627	266,599	310,502
Change in net position	641,824	100,824	742,648	(65,077)
Net position				
Beginning of year	4,210,623	1,328,273	5,538,896	5,603,973
End of year	$ 4,852,447	$ 1,429,097	$ 6,281,544	$ 5,538,896

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025
(With Comparative Totals for the Year Ended June 30, 2024)

	Health Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2025	Totals 2024
Cash flows from operating activities				
Contributions from governmental funds	$ 10,428,782	$ 722,090	$ 11,150,872	$ 9,075,599
Payment for health claims	(9,569,287)	–	(9,569,287)	(9,448,304)
Payment for dental claims	–	(677,761)	(677,761)	(655,455)
Net cash flows from operating activities	859,495	44,329	903,824	(1,028,160)
Cash flows from noncapital financing activities				
Cash received from other funds	–	–	–	9,366
Cash paid to other funds	(5,445)	–	(5,445)	–
Net cash flows from noncapital financing activities	(5,445)	–	(5,445)	9,366
Cash flows from investing activities				
Investment income received	202,972	63,627	266,599	310,502
Net change in cash and cash equivalents	1,057,022	107,956	1,164,978	(708,292)
Cash and cash equivalents				
Beginning of year	5,038,642	1,401,453	6,440,095	7,148,387
End of year	$ 6,095,664	$ 1,509,409	$ 7,605,073	$ 6,440,095
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	$ 438,852	$ 37,197	$ 476,049	$ (375,579)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	666,051	2,051	668,102	(780,428)
Unearned revenue	20,918	(456)	20,462	80,784
Claims incurred, but not reported	(266,326)	5,537	(260,789)	47,063
Net cash flows from operating activities	$ 859,495	$ 44,329	$ 903,824	$ (1,028,160)

STATISTICAL SECTION

(UNAUDITED)

THIS PAGE INTENTIONALLY LEFT BLANK

STATISTICAL SECTION (UNAUDITED)

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

Contents

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Indicators

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

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

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Fiscal Year			
	2016	2017	2018	2019
Governmental activities				
Net investment in capital assets	$ 26,371,063	$ 27,299,994	$ 26,945,046	$ 26,788,034
Restricted	12,592,373	12,123,072	14,414,473	16,663,086
Unrestricted	(17,044,685)	(35,406,263)	(45,996,588)	(31,376,896)
Total governmental activities net position	$ 21,918,751	$ 4,016,803	$ (4,637,069)	$ 12,074,224

2020	2021	2022	2023	2024	2025
$ 25,411,922	$ 23,581,307	$ 22,771,722	$ 20,096,870	$ 19,805,036	$ 35,952,459
21,165,089	23,780,384	26,040,498	29,100,419	30,492,504	15,783,918
(30,985,720)	(30,413,812)	(27,438,148)	(17,462,163)	(10,097,256)	(13,717,734)
$ 15,591,291	$ 16,947,879	$ 21,374,072	$ 31,735,126	$ 40,200,284	$ 38,018,643

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Fiscal Year			
	2016	2017	2018	2019
Governmental activities				
Expenses				
Administration	$ 1,970,042	$ 2,608,262	$ 2,594,303	$ 1,404,057
District support services	1,985,969	2,355,525	2,011,967	2,294,604
Elementary and secondary regular instruction	24,958,657	33,921,752	32,841,811	16,615,404
Vocational education instruction	425,570	604,125	558,124	325,871
Special education instruction	8,434,244	11,769,806	11,765,337	6,778,030
Instructional support services	2,352,003	2,694,663	2,865,606	1,920,560
Pupil support services	4,825,890	5,563,727	5,682,936	4,974,160
Sites and buildings	5,915,779	6,117,443	6,097,165	6,373,550
Fiscal and other fixed cost programs	149,378	146,114	142,637	134,045
Food service	2,155,169	2,343,078	2,411,792	2,254,813
Community service	2,352,022	2,626,053	2,557,143	2,135,915
Interest and fiscal charges	1,065,352	795,895	1,837,153	2,292,777
Total governmental activities expenses	56,590,075	71,546,443	71,365,974	47,503,786
Program revenues				
Charges for services				
Food service	1,390,429	1,436,064	1,402,037	1,408,020
Community service	1,522,390	1,283,220	1,355,698	1,600,148
All other	1,191,470	1,449,016	1,268,343	1,110,125
Operating grants and contributions	10,752,785	11,387,922	11,920,793	12,235,426
Capital grants and contributions	581,462	591,344	696,517	729,163
Total governmental activities program revenues	15,438,536	16,147,566	16,643,388	17,082,882
Net (expense) revenue	(41,151,539)	(55,398,877)	(54,722,586)	(30,420,904)
General revenues and other changes in net position				
Taxes				
Property taxes levied for general purposes	9,781,864	10,470,384	10,561,661	12,126,755
Property taxes levied for community service	492,993	475,560	456,680	456,102
Property taxes levied for debt service	4,586,085	4,542,746	4,511,180	4,416,418
General grants and aids	29,677,738	30,353,285	29,082,752	27,705,649
Other general revenues	686,169	798,106	606,954	720,489
Investment earnings	301,654	464,417	849,487	2,426,784
Total general revenues and other changes in net position	45,526,503	47,104,498	46,068,714	47,852,197
Change in net position	$ 4,374,964	$ (8,294,379)	$ (8,653,872)	$ 17,431,293

2020	2021	2022	2023	2024	2025
$ 2,262,429	$ 2,355,133	$ 2,060,746	$ 1,823,587	$ 1,987,183	$ 2,180,639
2,195,839	2,669,814	2,080,293	2,505,198	2,617,221	2,980,748
27,184,936	27,251,616	24,990,235	21,451,856	26,073,735	27,337,365
530,229	469,436	612,484	757,710	833,802	858,498
10,384,851	10,174,796	10,164,976	8,926,817	11,101,301	12,112,370
2,567,306	2,716,163	2,645,050	2,482,699	2,850,983	3,340,031
5,782,886	5,848,284	6,927,624	8,386,476	8,338,309	8,814,234
6,986,173	6,992,385	7,612,125	9,288,077	9,529,306	9,817,512
262,784	364,942	383,778	455,026	523,435	556,299
2,366,461	1,811,603	2,593,488	2,566,013	3,197,235	3,252,291
2,454,245	2,314,068	2,243,923	2,306,574	2,809,560	2,838,639
2,180,786	2,125,150	2,218,624	2,290,287	2,274,970	2,109,664
65,158,925	65,093,390	64,533,346	63,240,320	72,137,040	76,198,290
1,023,128	44,256	292,130	1,124,169	343,222	322,140
1,288,291	1,018,600	1,496,763	1,565,831	1,868,163	1,863,858
1,049,210	802,830	1,222,983	1,204,839	1,223,874	1,286,489
13,726,805	13,471,334	14,985,108	14,467,883	21,200,969	24,061,833
862,308	638,216	582,774	547,103	527,604	418,446
17,949,742	15,975,236	18,579,758	18,909,825	25,163,832	27,952,766
(47,209,183)	(49,118,154)	(45,953,588)	(44,330,495)	(46,973,208)	(48,245,524)
12,788,817	12,833,809	12,915,506	12,728,809	14,293,853	16,256,860
445,411	462,408	455,565	461,173	464,153	445,377
4,379,376	4,304,386	4,253,130	4,388,561	4,223,935	4,362,988
29,798,462	31,714,973	31,025,644	33,402,095	31,581,664	31,772,256
621,460	648,071	1,110,454	697,670	680,595	859,449
1,655,877	511,095	619,482	2,351,750	3,180,832	2,972,070
49,689,403	50,474,742	50,379,781	54,030,058	54,425,032	56,669,000
$ 2,480,220	$ 1,356,588	$ 4,426,193	$ 9,699,563	$ 7,451,824	$ 8,423,476

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Property Tax			
Fiscal Year	General Purposes	Community Service	Debt Service	Total
2016	$ 9,781,864	$ 492,993	$ 4,586,085	$ 14,860,942
2017	10,470,384	475,560	4,542,746	15,488,690
2018	10,561,661	456,680	4,511,180	15,529,521
2019	12,126,755	456,102	4,416,418	16,999,275
2020	12,788,817	445,411	4,379,376	17,613,604
2021	12,833,809	462,408	4,304,386	17,600,603
2022	12,915,506	455,565	4,253,130	17,624,201
2023	12,728,809	461,173	4,388,561	17,578,543
2024	14,293,853	464,153	4,223,935	18,981,941
2025	16,256,860	445,377	4,362,988	21,065,225

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 298,129	$ 303,863	$ 464,847	$ 494,984
Restricted	3,442,221	3,779,191	4,855,651	6,446,999
Committed	1,943,440	1,658,828	1,362,953	1,205,417
Assigned	907,404	1,858,265	–	–
Unassigned	12,308,205	10,859,746	11,986,702	13,048,192
Total General Fund	$ 18,899,399	$ 18,459,893	$ 18,670,153	$ 21,195,592
All other governmental funds				
Nonspendable	$ 64,025	$ 30,055	$ 65,017	$ 63,375
Restricted	7,489,192	8,719,038	57,142,022	48,116,962
Unassigned	–	–	–	–
Total all other governmental funds	$ 7,553,217	$ 8,749,093	$ 57,207,039	$ 48,180,337
Total all governmental funds	$ 26,452,616	$ 27,208,986	$ 75,877,192	$ 69,375,929

2020	2021	2022	2023	2024	2025
$ 301,600	$ 292,173	$ 397,393	$ 206,575	$ 1,228,417	$ 716,905
9,002,015	10,687,757	11,083,194	12,711,434	12,752,977	13,024,827
1,244,339	1,265,718	1,081,414	1,015,688	997,510	757,083
480,678	646,102	1,004,882	46,643	1,636,865	3,235,319
13,894,381	14,712,397	13,758,301	15,249,045	15,906,814	18,559,740
$ 24,923,013	$ 27,604,147	$ 27,325,184	$ 29,229,385	$ 32,522,583	$ 36,293,874
$ 19,682	$ 46,786	$ 70,612	$ 84,683	$ 58,500	$ 68,437
33,057,294	27,187,397	24,988,856	21,297,079	20,448,550	2,973,337
–	–	–	–	–	(124,548)
$ 33,076,976	$ 27,234,183	$ 25,059,468	$ 21,381,762	$ 20,507,050	$ 2,917,226
$ 57,999,989	$ 54,838,330	$ 52,384,652	$ 50,611,147	$ 53,029,633	$ 39,211,100

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Local sources				
Property taxes	$ 14,886,481	$ 15,492,566	$ 15,519,089	$ 16,976,880
Investment earnings	296,751	445,768	800,338	2,328,144
Other	4,789,668	4,963,530	4,627,301	4,798,530
State sources	38,525,354	38,652,879	39,427,940	40,263,065
Federal sources	2,486,631	2,443,151	2,284,477	2,193,352
Total revenues	60,984,885	61,997,894	62,659,145	66,559,971
Expenditures				
Current				
Administration	2,059,314	1,996,016	2,068,932	2,081,046
District support services	2,008,846	2,336,102	2,010,721	2,362,597
Elementary and secondary regular instruction	25,155,422	25,527,643	25,344,321	25,215,879
Vocational education instruction	445,121	479,280	446,943	475,840
Special education instruction	8,784,185	9,384,751	9,612,490	9,725,713
Instructional support services	2,401,199	2,130,338	2,422,443	2,487,308
Pupil support services	4,852,011	5,323,904	5,492,878	5,287,361
Sites and buildings	4,648,106	5,196,028	4,805,716	4,817,225
Fiscal and other fixed cost programs	149,378	146,114	142,637	134,045
Food service	2,147,648	2,207,037	2,213,691	2,290,782
Community service	2,390,059	2,312,455	2,288,669	2,436,622
Capital outlay	40,147	129,909	2,419,065	11,707,292
Debt service				
Principal	2,645,787	2,929,142	3,022,423	3,119,112
Interest and fiscal charges	1,598,829	1,145,681	1,628,265	960,664
Total expenditures	59,326,052	61,244,400	63,919,194	73,101,486
Excess (deficiency) of revenues over expenditures	1,658,833	753,494	(1,260,049)	(6,541,515)
Other financing sources (uses)				
Debt issued	–	–	80,080,000	–
Refunding debt issued	1,965,000	–	–	–
Premium on debt issued	55,467	–	–	–
Discount on debt issued	–	–	(30,157,476)	–
Payment on refunded bonds	(1,965,000)	–	–	–
Proceeds from sale of assets	790	2,876	5,731	40,252
Insurance recovery	–	–	–	–
Transfers in	–	–	–	–
Transfers out	–	–	–	–
Total other financing sources (uses)	56,257	2,876	49,928,255	40,252
Net change in fund balances	$ 1,715,090	$ 756,370	$ 48,668,206	$ (6,501,263)
Debt service as a percentage of noncapital expenditures	7.2%	6.8%	7.6%	6.7%

2020	2021	2022	2023	2024	2025
$ 17,587,767	$ 17,645,778	$ 17,644,043	$ 17,586,314	$ 18,970,546	$ 21,033,805
1,580,802	502,549	605,739	2,150,912	2,870,330	2,705,471
3,982,089	2,513,757	4,092,145	4,590,409	4,077,459	4,321,405
41,273,248	41,107,239	40,891,660	42,084,117	48,634,217	52,538,067
2,932,791	4,645,281	5,888,515	6,140,230	4,522,087	2,935,315
67,356,697	66,414,604	69,122,102	72,551,982	79,074,639	83,534,063
2,172,932	2,300,053	2,167,756	2,212,822	2,125,692	2,200,195
2,200,331	2,728,397	2,139,548	2,408,393	2,605,360	3,137,744
25,561,925	25,385,869	26,319,133	26,432,532	27,234,263	28,717,399
510,323	452,624	626,594	893,069	893,888	925,084
10,020,576	9,985,005	10,609,524	10,792,297	11,760,490	12,425,178
2,496,436	2,683,822	2,733,248	2,772,687	2,884,327	3,436,880
5,703,537	5,837,685	7,007,323	8,725,509	8,401,947	8,785,611
4,314,726	4,777,574	5,983,184	5,845,453	7,891,012	7,909,716
262,784	364,942	383,778	455,026	523,435	556,299
2,312,934	1,760,078	2,616,819	2,509,224	3,167,748	3,292,080
2,423,654	2,326,665	2,351,531	2,471,040	2,864,461	2,972,655
16,973,960	6,878,483	4,507,778	5,547,129	2,544,766	2,359,188
3,252,478	3,400,879	3,622,457	3,545,555	3,524,051	20,283,265
842,888	694,187	537,292	378,342	373,932	361,833
79,049,484	69,576,263	71,605,965	74,989,078	76,795,372	97,363,127
(11,692,787)	(3,161,659)	(2,483,863)	(2,437,096)	2,279,267	(13,829,064)
–	–	–	–	100,824	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	9,475	2,100	1,430	–
–	–	20,710	–	36,965	10,531
140,563	125,000	–	–	–	10,090
(140,563)	(125,000)	–	–	–	(10,090)
–	–	30,185	2,100	139,219	10,531
$ (11,692,787)	$ (3,161,659)	$ (2,453,678)	$ (2,434,996)	$ 2,418,486	$ (13,818,533)
6.6%	6.5%	6.3%	5.7%	5.5%	22.7%

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

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

Fiscal Year	Property Tax			
	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total
2016	$ 9,798,433	493,646	$ 4,594,402	$ 14,886,481
2017	10,471,784	475,778	4,545,004	15,492,566
2018	10,554,430	456,468	4,508,191	15,519,089
2019	12,109,358	455,605	4,411,917	16,976,880
2020	12,768,866	444,817	4,374,084	17,587,767
2021	12,864,944	463,610	4,317,224	17,645,778
2022	12,928,311	456,187	4,259,545	17,644,043
2023	12,733,871	461,437	4,391,006	17,586,314
2024	14,283,473	464,013	4,223,060	18,970,546
2025	16,231,219	444,852	4,357,734	21,033,805

INDEPENDENT SCHOOL DISTRICT NO. 200

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Tax Capacity Valuation				
			Fiscal Disparities		
	Agricultural	Nonagricultural	Contribution	Distribution	Tax Increment
2016	$ 4,657,795	$ 28,203,015	$ (2,089,915)	$ 4,387,137	$ (35,804)
2017	4,737,094	29,121,658	(2,147,819)	4,713,531	(37,071)
2018	4,424,031	31,109,870	(2,185,626)	4,863,570	(42,326)
2019	4,457,032	33,468,378	(2,274,942)	5,181,636	(40,964)
2020	4,581,792	35,893,363	(2,338,310)	5,623,410	(44,974)
2021	4,908,286	38,130,346	(2,343,496)	5,734,282	(51,945)
2022	5,161,430	39,354,083	(2,518,919)	6,240,258	(48,852)
2023	5,561,613	46,989,188	(2,522,095)	5,691,518	(61,152)
2024	6,495,147	50,340,919	(2,658,288)	5,892,550	(187,311)
2025	6,495,705	51,011,316	(2,924,205)	6,483,045	(327,902)

Source: State of Minnesota School Tax Report

Total Taxable	Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percentage of Market Value
$ 35,122,228	20.938 %	$ 2,744,276,124	1.28 %
36,387,393	20.305	2,825,969,272	1.29
38,169,519	20.545	3,008,697,650	1.27
40,791,140	19.079	3,228,265,650	1.26
43,715,281	17.924	3,454,749,225	1.27
46,377,473	16.757	3,657,066,825	1.27
48,188,000	16.214	3,768,897,825	1.28
55,659,072	14.207	4,461,411,200	1.25
59,883,017	16.733	4,744,614,964	1.26
60,737,959	16.316	4,847,395,700	1.25

INDEPENDENT SCHOOL DISTRICT NO. 200

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

Rate	Tax Collection Calendar Year	ISD No. 200	Overlapping Rates			Total ISD No. 200 Resident
			Municipalities			
			County	City	Special District (1)	
Tax capacity rate	2016	20.938%	28.570%	63.580%	5.350%	118.438%
Market value rate	2016	0.25990%				0.260%
Tax capacity rate	2017	20.305%	28.000%	62.490%	5.180%	115.975%
Market value rate	2017	0.24713%				0.247%
Tax capacity rate	2018	20.545%	26.590%	60.870%	4.650%	112.655%
Market value rate	2018	0.27360%				0.274%
Tax capacity rate	2019	19.079%	25.390%	59.610%	4.430%	108.509%
Market value rate	2019	0.26713%				0.267%
Tax capacity rate	2020	17.924%	24.140%	57.390%	4.330%	103.784%
Market value rate	2020	0.24540%				0.245%
Tax capacity rate	2021	16.757%	22.730%	57.350%	4.230%	101.067%
Market value rate	2021	0.22960%				0.230%
Tax capacity rate	2022	16.214%	21.650%	48.470%	4.250%	90.584%
Market value rate	2022	0.22247%				0.222%
Tax capacity rate	2023	14.207%	18.829%	53.267%	3.662%	89.965%
Market value rate	2023	0.22290%				0.223%
Tax capacity rate	2024	16.733%	18.330%	55.230%	4.050%	94.343%
Market value rate	2024	0.21167%				0.212%
Tax capacity rate	2025	16.316%	19.950%	59.080%	4.070%	99.416%
Market value rate	2025	0.20313%				0.203%

(1) Average is being used for special district

Source: Dakota County

INDEPENDENT SCHOOL DISTRICT NO. 200

Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Property	2025 Tax Capacity	2025 Rank	2025 Percent of Total Tax Capacity	2016 Tax Capacity	2016 Rank	2016 Percent of Total Tax Capacity
Northern States Power	Utility	$ 366,474	1	0.60 %	$ 343,140	1	0.98 %
CenterPoint-Minnegasco	Utility	263,830	2	0.43	169,450	4	0.48
Hastings Marketplace Station, LLC	Commercial	239,372	3	0.39	205,702	3	0.59
VMA 1000, LLC	Apartment	223,376	4	0.37	109,148	7	0.31
Walmart Real Estate Business Trust	Commercial	203,250	5	0.33	256,856	2	0.73
Lake Isabelle Flats, LLC	Apartment	201,250	6	0.33	–	–	–
Current33 Apartments, LLC	Apartment	190,339	7	0.31	–	–	–
Voyageur Estates, LLC	Apartment	189,214	8	0.31	–	–	–
Regina Medical Center	Commercial	172,706	9	0.28	141,898	5	0.40
Hastings Medical Office Building, LLC	Commercial	168,356	10	0.28	–	–	–
Three Rivers Partnership	Apartment	–	–	–	140,862	6	0.40
Dayton Hudson Corporation	Commercial	–	–	–	105,280	8	0.30
Camegaran, LLC	Commercial	–	–	–	101,666	9	0.29
CrossRoads Mall, Inc.	Commercial	–	–	–	91,850	10	0.26
Total		$ 2,218,167		3.63 %	$ 1,665,852		4.74 %

Source: Dakota County

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Original Levy				Collections	
					First Year Levy Recognized	
For Taxes Collectible	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	Amount	Percentage of Levy
2016	$ 13,528,921	$ 1,908,701	$ 71,103	$ 15,508,725	$ 15,405,439	99.3 %
2017	13,349,545	2,080,731	69,693	15,499,969	15,393,141	99.3
2018	14,998,707	2,059,911	96,999	17,155,617	17,040,848	99.3
2019	15,229,169	2,345,200	223,373	17,797,742	17,768,596	99.8
2020	15,055,392	2,434,704	250,666	17,740,762	17,611,685	99.3
2021	14,989,263	2,304,027	257,001	17,550,291	17,429,966	99.3
2022	14,935,828	2,335,907	288,456	17,560,191	17,456,620	99.4
2023	16,782,489	2,060,493	292,938	19,135,920	19,016,410	99.4
2024	18,785,175	2,009,881	338,315	21,133,371	20,964,161	99.2
2025	18,433,240	2,290,581	312,120	21,035,941	9,674,655	46.0

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

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

Source: State of Minnesota School Tax Report

Received in Subsequent Years	Total to Date		Uncollected Taxes Receivable as of June 30, 2025			
			Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
$ 103,286	$ 15,508,725	100.0 %	$ –	– %	$ –	– %
106,828	15,499,969	100.0	–	–	–	–
114,769	17,155,617	100.0	–	–	–	–
10,623	17,779,219	99.9	18,523	0.1	–	–
125,081	17,736,766	100.0	3,996	–	–	–
107,960	17,537,926	99.9	12,365	0.1	–	–
89,525	17,546,145	99.9	14,046	0.1	–	–
87,807	19,104,217	99.8	31,703	0.2	–	–
–	20,964,161	99.2	169,210	0.8	–	–
–	9,674,655	46.0	–	–	11,361,286	54.0
			$ 249,843		$ 11,361,286	

INDEPENDENT SCHOOL DISTRICT NO. 200

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: Premium (Discount) on Bonds	Governmental Activities: Lease Liability	Governmental Activities: Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2016	$ 36,745,000	$ 1,795,167	$ 1,157,292	$ 39,697,459	3.45 %	N/A
2017	33,990,000	1,474,622	983,150	36,447,772	3.04	N/A
2018	111,225,000	(28,434,827)	805,727	83,595,900	6.48	N/A
2019	108,295,000	(27,053,015)	616,615	81,858,600	6.18	N/A
2020	105,240,000	(25,652,379)	419,137	80,006,758	5.06	N/A
2021	102,045,000	(24,155,613)	213,258	78,102,645	4.86	$ 2,449
2022	98,705,000	(22,404,935)	52,115	76,352,180	4.53	2,408
2023	95,210,000	(20,488,494)	1,560	74,723,066	4.04	2,382
2024	91,705,000	(18,582,862)	83,333	73,205,471	3.94	2,270
2025	71,440,000	(16,694,239)	65,068	54,810,829	2.77	1,662

N/A – Not Available

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

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

INDEPENDENT SCHOOL DISTRICT NO. 200

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

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Market Value	Percentage of Net Debt to Market Value	Estimated ISD No. 200 Population	Net Bonded Debt per Capita
2016	$ 38,540,167	$ 5,984,064	$ 32,556,103	$ 2,744,276,124	1.19 %	N/A	N/A
2017	35,464,622	7,113,534	28,351,088	2,825,969,272	1.00	N/A	N/A
2018	82,790,173	8,257,573	74,532,600	3,008,697,650	2.48	N/A	N/A
2019	81,241,985	9,613,999	71,627,986	3,228,265,650	2.22	N/A	N/A
2020	79,587,621	10,792,652	68,794,969	3,454,749,225	1.99	N/A	N/A
2021	77,889,387	12,156,920	65,732,467	3,657,066,825	1.80	31,887	$ 2,061
2022	76,300,065	13,398,817	62,901,248	3,768,897,825	1.67	31,705	1,984
2023	74,721,506	14,975,783	59,745,723	4,461,411,200	1.34	31,366	1,905
2024	73,122,138	16,459,445	56,662,693	4,744,614,964	1.19	32,247	1,757
2025	54,745,761	1,500,197	53,245,564	4,847,395,700	1.10	32,980	1,614

N/A – Not Available

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

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

Direct and Overlapping Debt
as of June 30, 2025

Governmental Unit	Gross Bonded Debt	Percent Allocable to ISD No. 200	Portion Allocable to ISD No. 200
Independent School District No. 200	$ 62,284,420	100.00%	$ 62,284,420
Overlapping debt			
Counties			
Dakota County CDA	$ 360,879,035	2.93%	10,573,756
Cities			
Hampton	$ 5,252,000	2.93%	153,884
Hastings	$ 31,050,000	2.93%	909,765
Rosemount	$ 111,365,000	2.93%	3,262,995
Township			
Douglas	$ 160,450	2.93%	4,701
Special Districts			
Metropolitan Council/Transit District	$ 1,558,153,207	2.93%	45,653,889
Total overlapping debt			60,558,990
Total direct and overlapping debt			$ 122,843,410

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

Source: Dakota County Property Taxation & Records Department

INDEPENDENT SCHOOL DISTRICT NO. 200

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Debt limit	$ 411,641,419	$ 423,895,391	$ 451,304,648	$ 484,239,848
Total net debt applicable to the limit	32,556,103	28,351,088	74,532,600	71,627,986
Legal debt margin	$ 379,085,316	$ 395,544,303	$ 376,772,048	$ 412,611,862
Total net debt applicable to the limit as a percentage of debt limit	7.91%	6.69%	16.51%	14.79%

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

Source: District finance department

2020	2021	2022	2023	2024	2025
$ 518,212,384	$ 548,560,024	$ 565,334,674	$ 669,211,680	$ 711,692,245	$ 727,109,355
68,794,969	65,732,467	62,901,248	59,745,723	56,662,693	53,245,564
$ 449,417,415	$ 482,827,557	$ 502,433,426	$ 609,465,957	$ 655,029,552	$ 673,863,791
13.28%	11.98%	11.13%	8.93%	7.96%	7.32%

Legal Debt Margin Calculation for Fiscal Year 2025

Market value	$ 4,847,395,700
Debt limit (15% of market value)	727,109,355
Debt applicable to limit	
General obligation bonds	54,745,761
Less amount set aside for repayment of general obligation debt	(1,500,197)
Total net debt applicable to the limit	53,245,564
Legal debt margin	$ 673,863,791

INDEPENDENT SCHOOL DISTRICT NO. 200

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	City of Hastings Population (1)	City of Hastings Personal Income (1)	City of Hastings Per Capita Personal Income (1)	Total ISD No. 200 Population (2)	School Enrollment (3)	Unemployment Rate (1)
2016	22,572	$ 1,149,411,384	$ 50,922	N/A	4,455	3.2 %
2017	22,687	1,200,301,109	52,907	N/A	4,428	3.4 %
2018	22,400	1,290,934,400	57,631	N/A	4,380	2.7 %
2019	22,800	1,324,098,600	58,075	N/A	4,347	2.7 %
2020	22,800	1,582,411,200	69,404	N/A	4,315	2.9 %
2021	22,722	1,606,013,682	70,681	31,887	4,185	4.3 %
2022	23,168	1,687,325,440	72,830	31,705	4,133	2.3 %
2023	23,192	1,850,953,520	79,810	31,366	4,071	2.7 %
2024	22,634	1,857,843,988	82,082	32,247	4,039	2.2 %
2025	22,477	1,979,032,419	88,047	32,980	3,985	2.2 %

N/A – Not Available

Sources:
(1) City of Hastings Annual Comprehensive Financial Report for the year ended December 31st
(2) Minnesota State Demographic Center – School District Data (2016–2020 not readily available)
(3) Per Minnesota Department of Education ADM Summary – General Education Revenue

INDEPENDENT SCHOOL DISTRICT NO. 200

Principal Employers
Current Year and Nine Years Ago

	2025			2016		
Employer	Employees	Rank	Percent of Employment (1)	Employees	Rank	Percent of Employment (1)
Dakota County	682	1	8.27 %	1,775	1	21.57 %
Independent School District No 200	571	2	6.92	636	3	7.73
Regina Medical Center/Allina Clinic	370	3	4.49	875	2	10.63
Walmart	293	4	3.55	300	4	3.65
Intek Plastics, Inc.	224	5	2.72	150	8	1.82
Augustana Health Care Center	168	6	2.04	150	9	1.82
City of Hastings	158	7	1.92	–	–	–
YMCA	146	8	1.77	–	–	–
Quality One Woodwork	140	9	1.70	175	7	2.13
Ardent Mills/Con-Agra	129	10	1.56	120	10	1.46
Smead Manufacturing Company	–	–	–	280	5	3.41
Allina Medical Clinic	–	–	–	267	6	3.24
Total	2,881		34.94 %	4,728		57.46 %

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

Source: City of Hastings Annual Comprehensive Financial Report

INDEPENDENT SCHOOL DISTRICT NO. 200

Employees by Classification
Last Ten Fiscal Years

Employees (1)	Fiscal Year 2016	2017	2018	2019
District directors/superintendent	7	7	8	8
Principals	10	10	10	9
Teachers, nurses, and counselors	282	280	271	272
Coordinators, supervisors, specialists, and technical support	19	18	16	18
Paraprofessionals	85	83	86	90
Food service	35	36	36	38
Custodians	31	25	30	33
Bus drivers (2)	–	–	–	–
Community education leads and assistants	13	10	10	10
Total	482	469	467	478

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

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

2020	2021	2022	2023	2024	2025
6	8	9	7	6	6
9	9	8	10	9	10
280	287	278	262	262	267
18	18	19	18	18	17
88	82	81	74	85	77
34	36	30	26	37	41
32	32	29	33	32	34
–	–	–	–	–	–
14	18	19	15	18	18
481	490	473	445	467	470

INDEPENDENT SCHOOL DISTRICT NO. 200
Operating Indicators by Function

Standardized Testing Rates
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
	(2)	(2)	(2)	(2)
Standardized tests				
MCA Reading (1)				
Grade 3	– %	– %	– %	– %
Grade 4	–	–	–	–
Grade 5	–	–	–	–
Grade 6	–	–	–	–
Grade 7	–	–	–	–
Grade 8	–	–	–	–
Grade 10	–	–	–	–
MCA Math (1)				
Grade 3	–	–	–	–
Grade 4	–	–	–	–
Grade 5	–	–	–	–
Grade 6	–	–	–	–
Grade 7	–	–	–	–
Grade 8	–	–	–	–
Grade 11	–	–	–	–
ACT				
Average composite score	21.5	21.9	22.0	22.8

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.
(2) 2016–2019 MCA Tests results not available.
(3) Due to the COVID-19 pandemic, no 2020 summarized assessment data for MCA tests is available.

2020 (3)	2021	2022	2023	2024	2025
– %	47.5 %	48.9 %	52.9 %	48.6 %	48.8 %
–	48.0	52.0	48.3	55.8	50.7
–	46.4	51.1	57.1	56.1	52.3
–	51.7	52.0	49.5	49.8	55.1
–	47.3	48.6	46.5	45.1	44.5
–	48.7	47.0	46.3	41.2	42.2
–	68.1	62.7	64.5	61.8	49.1
–	61.9	59.4	67.8	58.9	63.2
–	62.8	68.5	62.6	68.0	58.7
–	24.1	43.7	49.0	40.4	35.4
–	30.1	43.4	37.5	34.9	32.0
–	35.7	39.7	40.2	35.8	35.8
–	42.9	43.5	44.4	41.9	34.5
–	44.7	42.7	44.2	50.5	42.9
23.4	24.7	21.3	21.9	21.6	22.5

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 200

School Facilities
as of June 30, 2025

Facility	Use	Constructed	Acres	Classrooms	Square Footage	Functional Capacity	Enrollment (1)
Kennedy Elementary	School	1963, 1966, 1986, 2011	22	85	61,330	624	461
McAuliffe Elementary	School	1988	12	70	81,914	546	470
Pinecrest Elementary	School	1966	14	55	71,152	650	436
Hastings Middle School	School	1967, 1974, 1986, 2011	40	130	310,394	1,276	1,183
Hastings High School/ STAARS/HOA	School	2001	93	134	340,000	1,839	1,321
Curriculum Center (located at Kennedy site)	Office	1961	–	N/A	1,785	N/A	–
Hastings Area Learning Program (located at the high school site)	School	2023	–	6	14,000	60	32
District Office (located at Middle the middle school site)	Office		–	N/A	Included with middle school	N/A	–
Community Education/Early Childhood Education	School	1957, 1961, 1972	2	40	31,100	308	130

(1) Enrollment data from October 1, 2024.

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service
School Lunch Program Data
Last Ten Fiscal Years

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percentage of Average Daily Attendance
2016	4,188	508,329	172	2,955	70.57
2017	4,162	500,563	171	2,927	70.33
2018	4,117	471,791	168	2,808	68.21
2019	4,086	472,291	165	2,862	70.05
2020 (2)	4,056	336,036	170	1,977	48.73
2021 (3)	3,934	259,899	171	1,520	38.64
2022 (4)	3,885	409,438	171	2,394	61.63
2023	3,827	375,350	168	2,234	58.38
2024 (5)	3,797	466,884	169	2,763	72.76
2025	3,746	471,146	167	2,821	75.32

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

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

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

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

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

Free Lunch		Reduced-Price Lunch	
Number Served	Percent of Total	Number Served	Percent of Total
99,307	19.54	34,751	6.84 %
94,452	18.87	35,394	7.07
88,642	18.79	38,630	8.19
85,955	18.20	40,354	8.54
59,025	17.57	28,510	8.48
259,899	100.00	–	–
409,438	100.00	–	–
100,538	26.79	25,785	6.87
117,523	25.17	28,394	6.08
115,169	24.44	26,496	5.62

INDEPENDENT SCHOOL DISTRICT NO. 200

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

	Fiscal Year			
	2016	2017	2018	2019
Administration	$ 462	$ 451	$ 472	$ 479
District support services	451	528	459	544
Elementary and secondary regular instruction	5,647	5,765	5,786	5,801
Vocational education instruction	100	108	102	109
Special education instruction	1,972	2,119	2,195	2,237
Instructional support services	539	481	553	572
Pupil support services	1,089	1,202	1,254	1,216
Sites and buildings	1,043	1,173	1,097	1,108
Fiscal and other fixed cost programs	34	33	33	31
Food service	482	498	505	527
Community service	536	522	523	561
Capital outlay	9	29	552	2,693
Debt service	953	920	1,062	939
Total expenditures	$ 13,317	$ 13,829	$ 14,593	$ 16,817
Average daily membership	4,455	4,428	4,380	4,347

Note: Includes all governmental fund expenditures.

2020	2021	2022	2023	2024	2025
$ 504	$ 550	$ 524	$ 544	$ 526	$ 552
510	652	518	592	645	787
5,924	6,066	6,368	6,493	6,743	7,206
118	108	152	219	221	232
2,322	2,386	2,567	2,651	2,912	3,118
579	641	661	681	714	862
1,322	1,395	1,695	2,143	2,080	2,205
1,000	1,142	1,448	1,436	1,954	1,985
61	87	93	112	130	140
536	421	633	616	784	826
562	556	569	607	709	746
3,934	1,644	1,091	1,363	630	592
949	979	1,006	964	965	5,181
$ 18,321	$ 16,627	$ 17,325	$ 18,421	$ 19,013	$ 24,432
4,315	4,185	4,133	4,071	4,039	3,985

INDEPENDENT SCHOOL DISTRICT NO. 200

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (for Students Served or Tuition Paid)					Total Pupil Units
	Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2016	38	268	1,944	2,205	4,455	4,897
2017	42	292	1,893	2,201	4,428	4,869
2018	40	291	1,908	2,141	4,380	4,807
2019	37	271	1,876	2,163	4,347	4,779
2020	40	288	1,868	2,119	4,315	4,739
2021	37	268	1,763	2,117	4,185	4,609
2022	44	264	1,711	2,114	4,133	4,556
2023	48	271	1,709	2,043	4,071	4,480
2024	50	258	1,726	2,005	4,039	4,440
2025	62	259	1,696	1,968	3,985	4,379

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

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

	Pre-Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1–6	Secondary 7–12+
Fiscal 2016 through 2025	1.000	0.550	1.000	1.000	1.000

Source: Minnesota Department of Education student reporting system

Independent School District No. 200

Audit Report for Year Ended June 30, 2025

Presented by: Aaron J. Nielsen, CPA

Principal

952-224-1627◇ anielsen@lbcarlson.com

Auditor's Role

LB | CARLSON

Opinion on Financial Statements

- District Audit

Internal Controls and Compliance

- Financial Statement Audit
- State Laws and Regulations

Audit Results

LB | CARLSON

District Financial Audit

- Unmodified Opinions on Basic Financial Statements
- Implementation of GASB Statement No. 101, Compensated Absences

Internal Controls and Compliance – Financial Audit

- No material weaknesses or instances of noncompliance reported in the current year.

Audit Results

LB | CARLSON

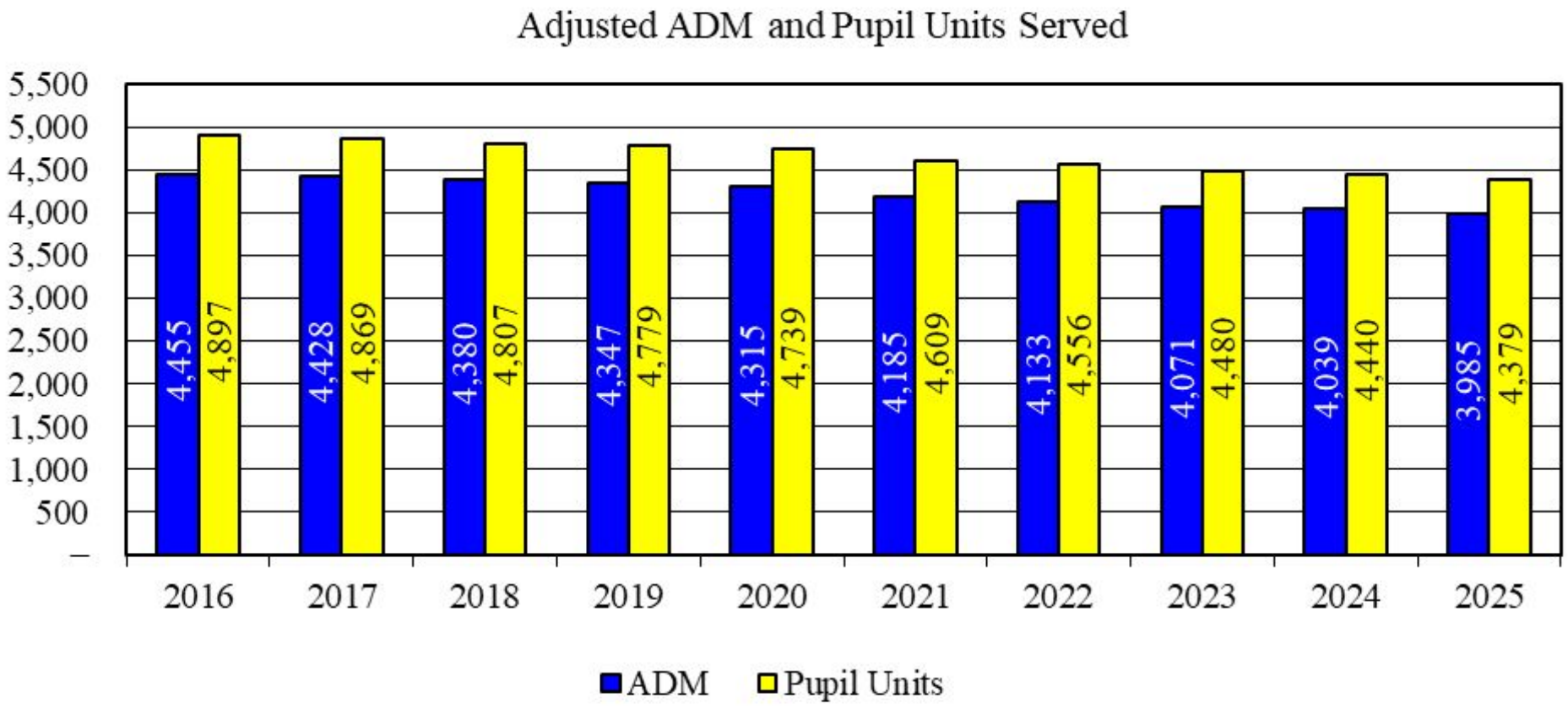
Minnesota Legal Compliance

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

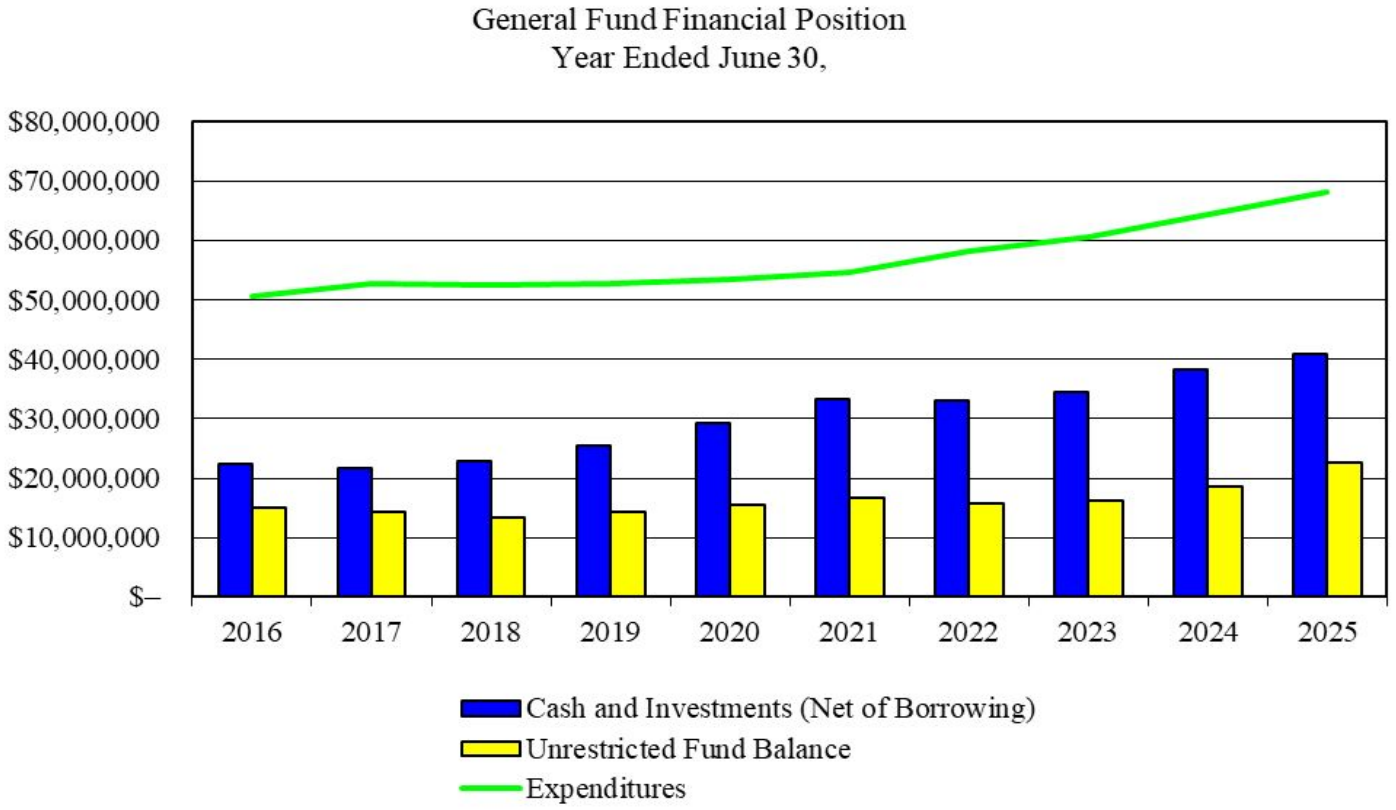
Federal Single Audit

- Will be issued separately, upon the release of the new compliance supplement.

Adjusted ADM and Pupil Units Served



General Fund
Financial Position – Trend Analysis



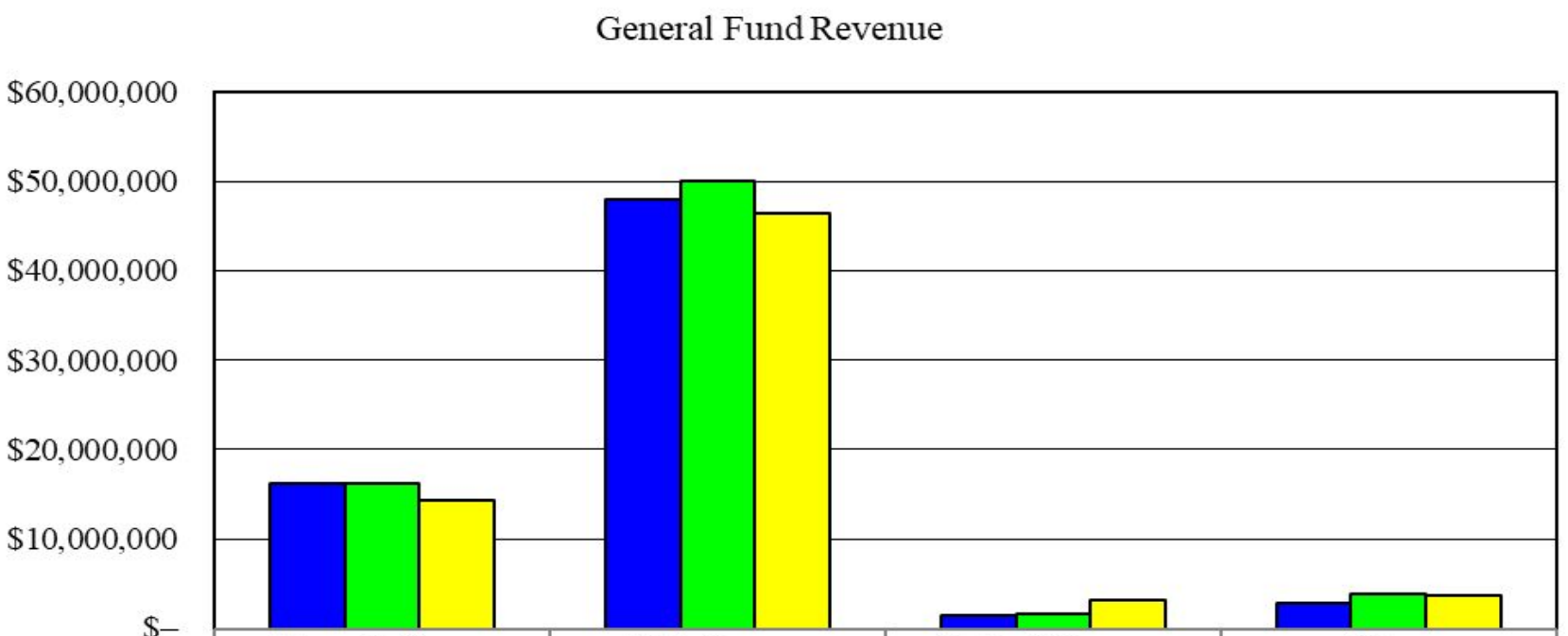
General Fund
Financial Position – Trend Analysis

LB | CARLSON

	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	$ 292,173	$ 397,393	$ 206,575	$ 1,228,417	$ 716,905
Restricted fund balances (1)	10,687,757	11,083,194	12,711,434	12,752,977	13,024,827
Unrestricted fund balances					
Committed	1,265,718	1,081,414	1,015,688	997,510	757,083
Assigned	646,102	1,004,882	46,643	1,636,865	3,235,319
Unassigned	14,712,397	13,758,301	15,249,045	15,906,814	18,559,740
Total fund balances	$ 27,604,147	$ 27,325,184	$ 29,229,385	$ 32,522,583	$ 36,293,874
Unrestricted fund balances as a percentage of total expenditures	30.4%	27.2%	26.9%	28.8%	33.1%
Unassigned fund balances as a percentage of total expenditures	26.9%	23.6%	25.2%	24.7%	27.2%

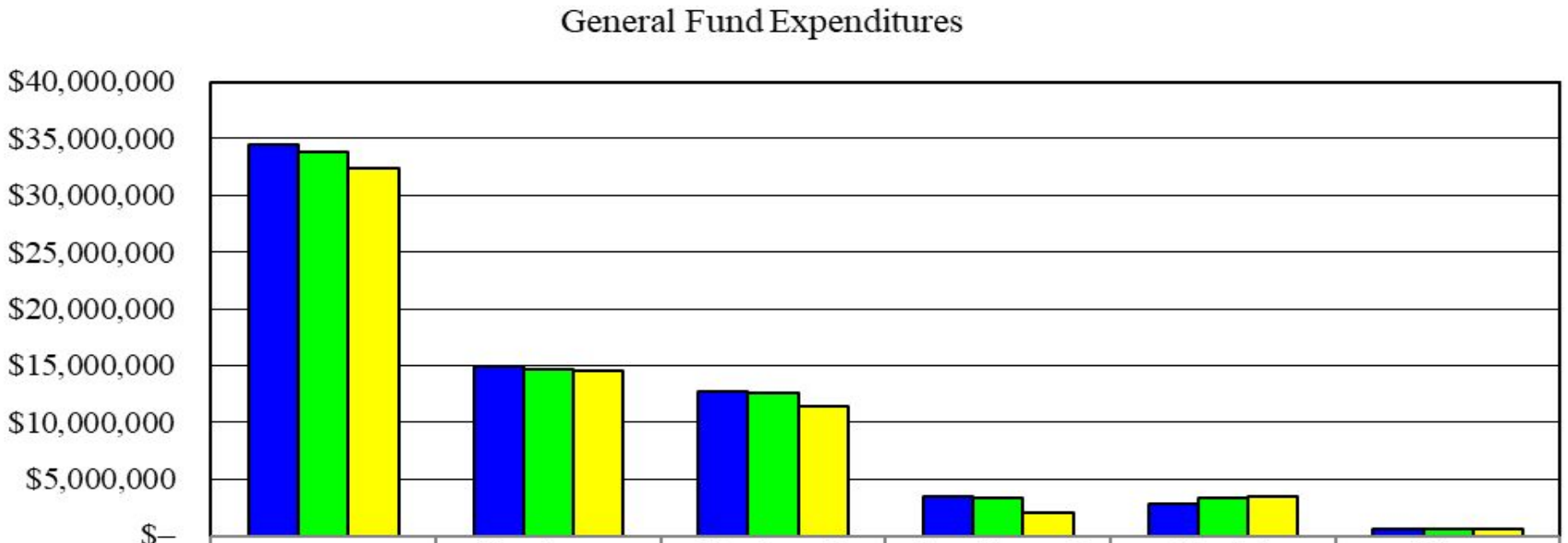
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

General Fund Revenue



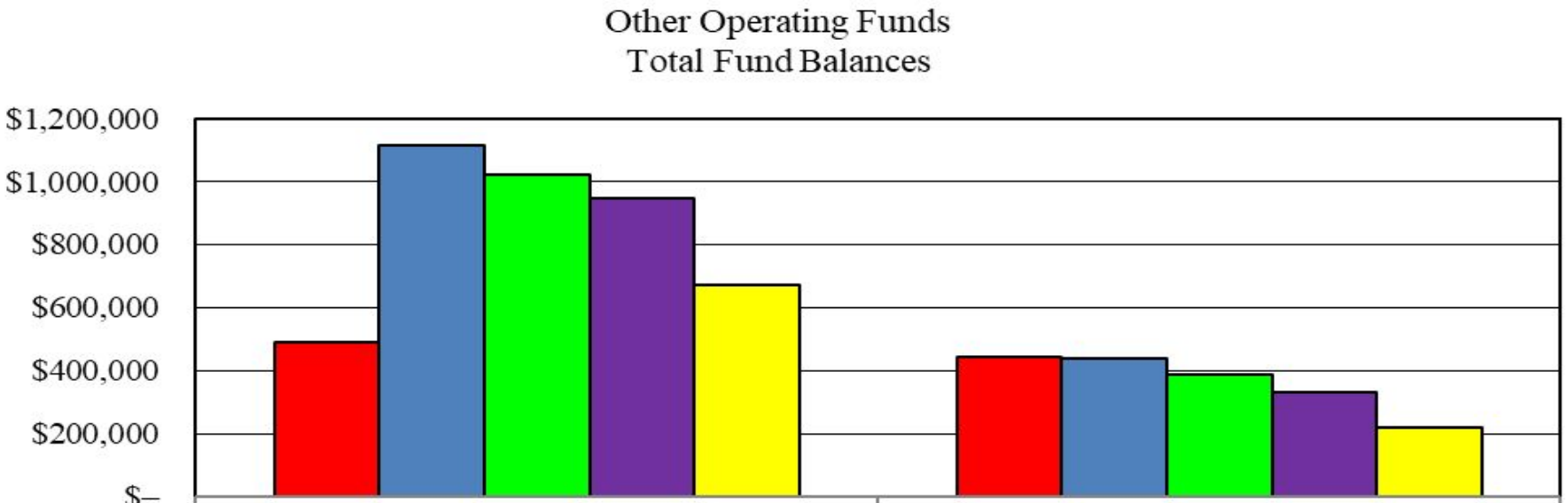
	Property Taxes	State Sources	Federal Sources	Other
Budget	$16,181,929	$47,993,084	$1,464,137	$2,878,749
Actual	$16,231,219	$50,104,634	$1,718,352	$3,867,587
Prior Year	$14,283,473	$46,353,241	$3,200,552	$3,663,360

General Fund Expenditures



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$34,464,591	$14,951,894	$12,648,810	$3,428,959	$2,803,015	$540,716
Actual	$33,831,676	$14,637,250	$12,590,669	$3,264,618	$3,284,969	$541,760
Prior Year	$32,409,949	$14,515,095	$11,360,623	$1,999,354	$3,507,954	$553,672

Other Governmental Funds



	Food Service Special Revenue	Community Service Special Revenue
2021	$490,750	$441,430
2022	$1,114,823	$440,759
2023	$1,022,386	$388,175
2024	$945,365	$331,936
2025	$673,753	$219,856

Internal Service Funds
Summary Changes in Net Position

LB | CARLSON

	June 30,		
	2023	2024	2025
Operating revenue			
Charges for services	$ 8,926,942	$ 9,775,243	$ 10,462,308
Operating expenses			
Health benefit claims	8,632,845	9,500,895	9,302,961
Dental benefit claims	599,832	649,927	683,298
Total operating expenses	9,232,677	10,150,822	9,986,259
Operating income (loss)	(305,735)	(375,579)	476,049
Nonoperating revenue			
Investment earnings	200,838	310,502	266,599
Change in net position	(104,897)	(65,077)	742,648
Net position			
Beginning of year	5,708,870	5,603,973	5,538,896
End of year	$ 5,603,973	$ 5,538,896	$ 6,281,544

District-Wide Statement of Net Position

	June 30, 2025	June 30, 2024	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 39,211,100	$ 53,029,633	$ (13,818,533)
Total capital assets, net of depreciation/amortization	90,214,686	90,361,067	(146,381)
Bonds payable (including premium/discount)	(54,745,761)	(73,122,138)	18,376,377
Pension adjustments	(30,963,723)	(32,728,485)	1,764,762
OPEB adjustments	(1,317,014)	(2,089,612)	772,598
Other adjustments	(4,380,645)	4,749,819	(9,130,464)
Total net position – governmental activities	$ 38,018,643	$ 40,200,284	$ (2,181,641)
Net position			
Net investment in capital assets	$ 35,952,459	$ 19,805,036	$ 16,147,423
Restricted	15,783,918	30,492,504	(14,708,586)
Unrestricted	(13,717,734)	(10,097,256)	(3,620,478)
Total net position	$ 38,018,643	$ 40,200,284	$ (2,181,641)

Hastings Public School District

Staff Survey Report

November 19, 2025

Contents

Background

Respondent Information

Results & Analysis

Wrap-up/Questions

SCHOOL PERCEPTIONS
Measuring what matters

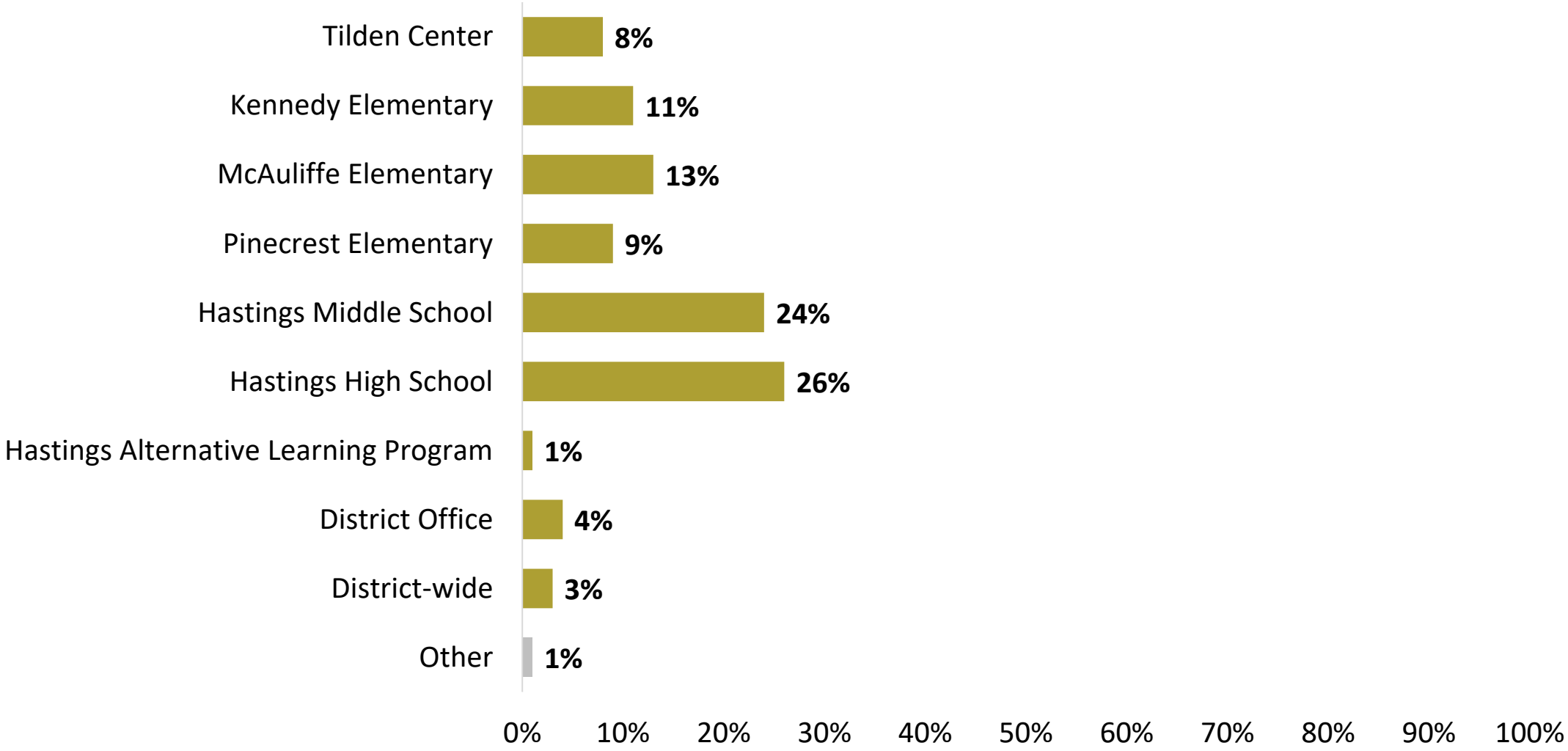
Our mission is to help educational leaders gather, organize, and use data to make strategic decisions.

- Founded in **2002** to provide independent research
- Conducted over **3 million** staff, parent, and student, and community surveys for school improvement
- Helped more than **1,300** school districts navigate the strategic planning and referendum planning process

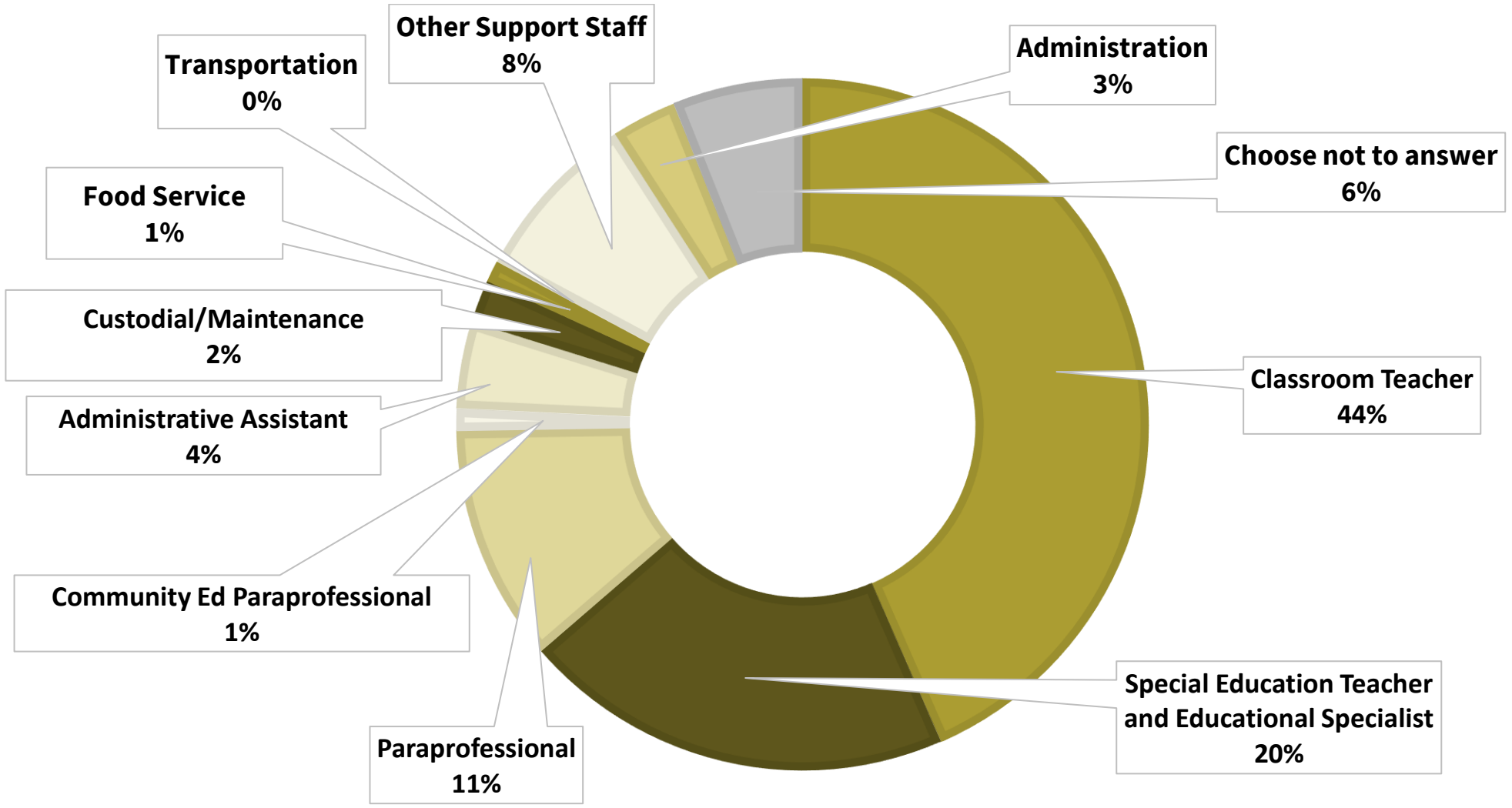
Staff Survey Information

- **October 27, 2025** survey deadline
- **328** respondents
- **49%** participation rate

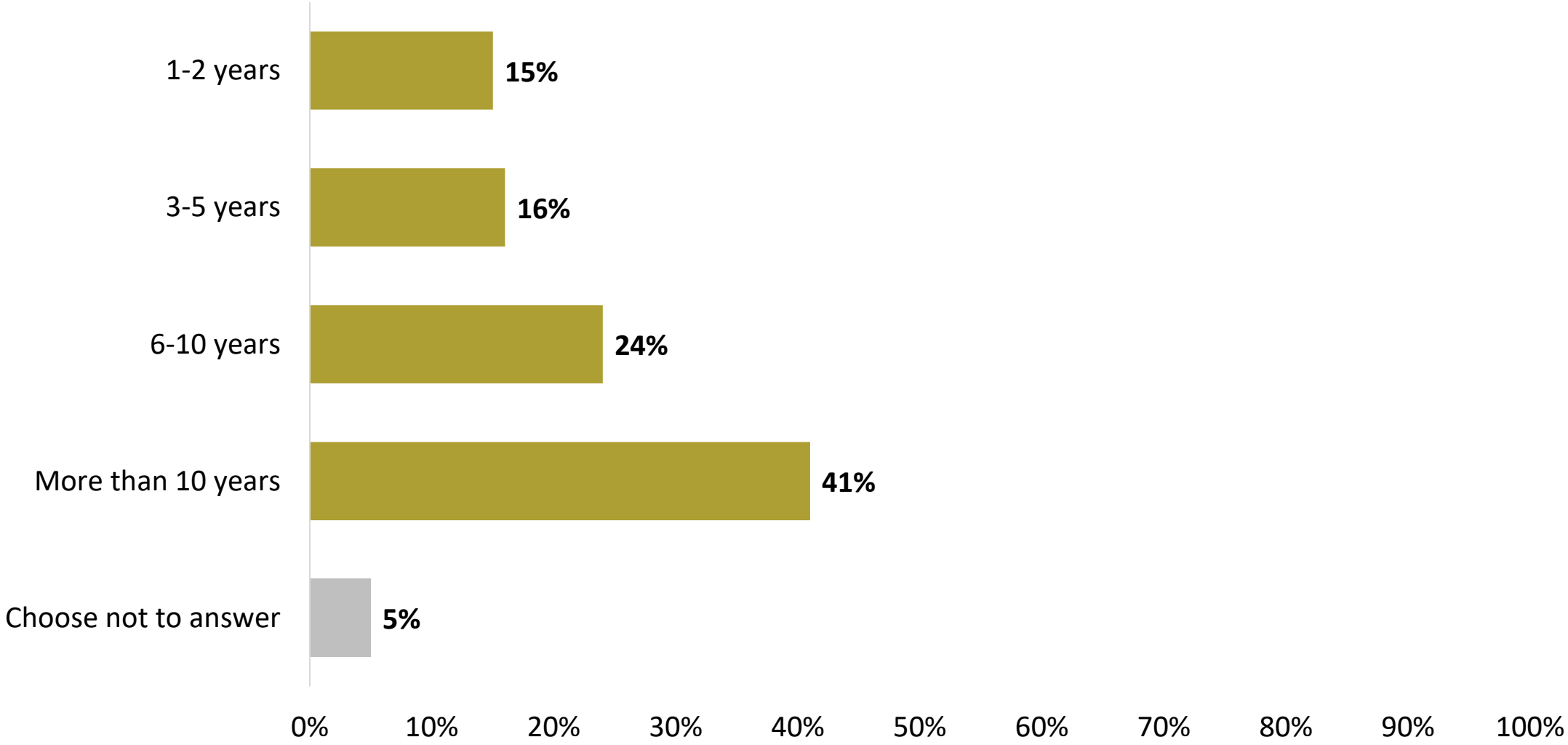
At which location do you spend the most time?



What best describes your position?



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



Index Analysis

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

Scores are calculated based on the following scale:

Strongly Agree = 5
Agree = 4
Disagree = 2
Strongly Disagree = 1

"Don't know/doesn't apply" are not included in the calculation.

Staff Indexes

INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE	COMPARISON
ACADEMICS We are effective in teaching and supporting our students.	3.27	3.64	-10.2%	44th
ENGAGEMENT I like working at this school because I am valued, heard, and can contribute.	3.54	3.75	-5.6%	24th
SUPPORT I have the support I need to help educate our students and work as a team.	3.60	3.76	-4.3%	22nd
STUDENT EXPERIENCE Students are accepted, respected, and supported at school.	3.73	3.87	-3.6%	34th
STAFF EXPERIENCE Staff are accepted, respected, and supported at school.	3.57	3.81	-6.3%	16th

Item Analysis

Unless otherwise noted, scores are calculated based on the following scale:

Strongly Agree = 5
Agree = 4
Disagree = 2
Strongly Disagree = 1

"Don't know/doesn't apply" are not included in the calculation.

Survey Section: Workday

Item	Score	Previous Score	Change	Comparison Percentile
Our staff does a good job of educating our students.	4.48	4.46	0.4%	86th
Our staff handles student discipline in a consistent manner.	3.42	3.43	-0.3%	85th
Information important to my work is shared with me in a timely and effective manner.	3.34	3.38	-1.2%	21st
Most days, I look forward to going to work.	3.91	4.00	-2.3%	29th

Workday Continued

Item	Score	Previous Score	Change	Comparison Percentile
The amount of work I am asked to do is reasonable/manageable.	3.13	3.22	-2.8%	5th
I feel comfortable sharing input and concerns with my supervisor/administrator.	3.65	3.89	-6.2%	8th
I feel supported by my supervisor/administrator when I make a decision.	3.72	4.00	-7.0%	9th
Our school's student discipline practices and policies are effective.	3.05	3.31	-7.9%	56th
The District seeks input from a broad group of staff members.	2.86	3.36	-14.9%	11th

Survey Section: Environment

Item	Score	Previous Score	Change	Comparison Percentile
I have training and support to work with students from different backgrounds.	3.31	3.38	-2.1%	15th
In the last year, I received useful feedback to help improve my work.	3.41	3.49	-2.3%	23rd
All students in our school are respected for their values and beliefs.	3.73	3.88	-3.9%	26th
I feel safe at work.	4.05	4.23	-4.3%	15th

Environment Continued

Item	Score	Previous Score	Change	Comparison Percentile
I am recognized when I do a good job.	3.29	3.45	-4.6%	14th
I have opportunities for training/professional development to improve my work.	3.51	3.70	-5.1%	11th
District administration is doing what it takes to make our district successful.	3.11	3.82	-18.6%	16th
The District is heading in the right direction.	2.80	3.78	-25.9%	7th
The school board is doing what it takes to make our district successful.	2.15	2.99	-28.1%	2nd

Survey Section: Support

Item	Score	Previous Score	Change	Comparison Percentile
I have the materials and supplies I need to do my job well.	3.80	3.71	2.4%	21st
Our school has a process to ensure every student has a connection with at least one adult in the school.	4.02	4.05	-0.7%	69th
I have the technology I need to do my job well.	4.05	4.11	-1.5%	40th
I have healthy working relationships with my coworkers.	4.45	4.53	-1.8%	84th

Support Continued

Item	Score	Previous Score	Change	Comparison Percentile
All students in our school are given equal opportunities to learn and experience success.	3.73	3.86	-3.4%	31st
Our school supports students from diverse backgrounds.	3.73	3.86	-3.4%	8th
I have access to the technology support I need.	4.13	4.28	-3.5%	45th
Our parents and community support the school district.	3.62	3.88	-6.7%	31st

Support Continued

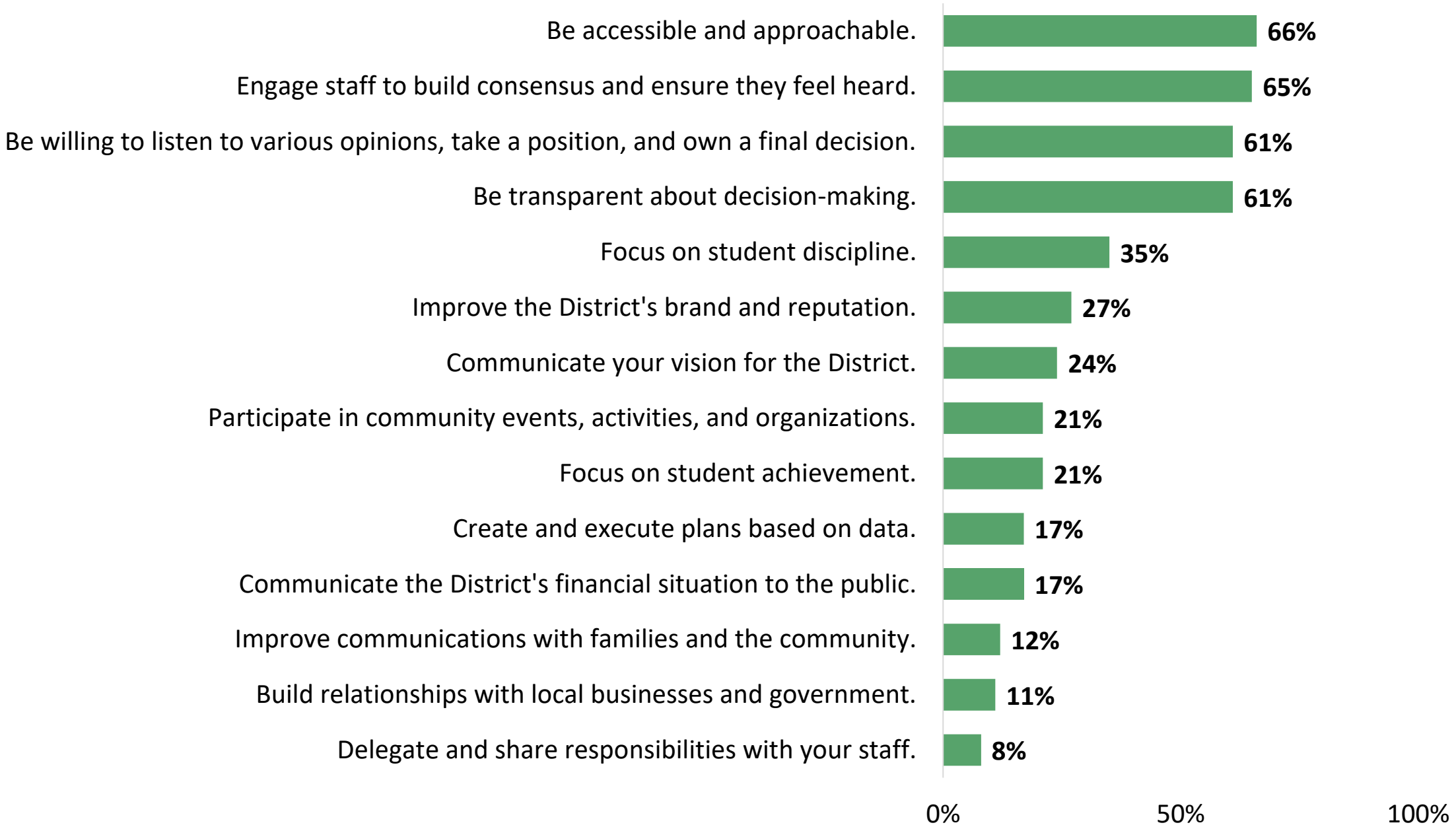
Item	Score	Previous Score	Change	Comparison Percentile
The social and emotional needs of all students are being met.	3.08	3.31	-6.9%	30th
Staff input is valued.	3.23	3.64	-11.3%	20th
The District's pay practices are fair.	2.47	2.94	-16.0%	7th

Our school supports equal opportunities for:

Item	Score	Previous Score	Change	Comparison Percentile
Different cultural backgrounds	3.73	3.89	-4.1%	5th
Different economic backgrounds	3.96	4.16	-4.8%	18th
Different racial backgrounds	3.80	4.02	-5.5%	9th
All genders	4.00	4.26	-6.1%	13th
Students with special needs	3.81	4.12	-7.5%	20th

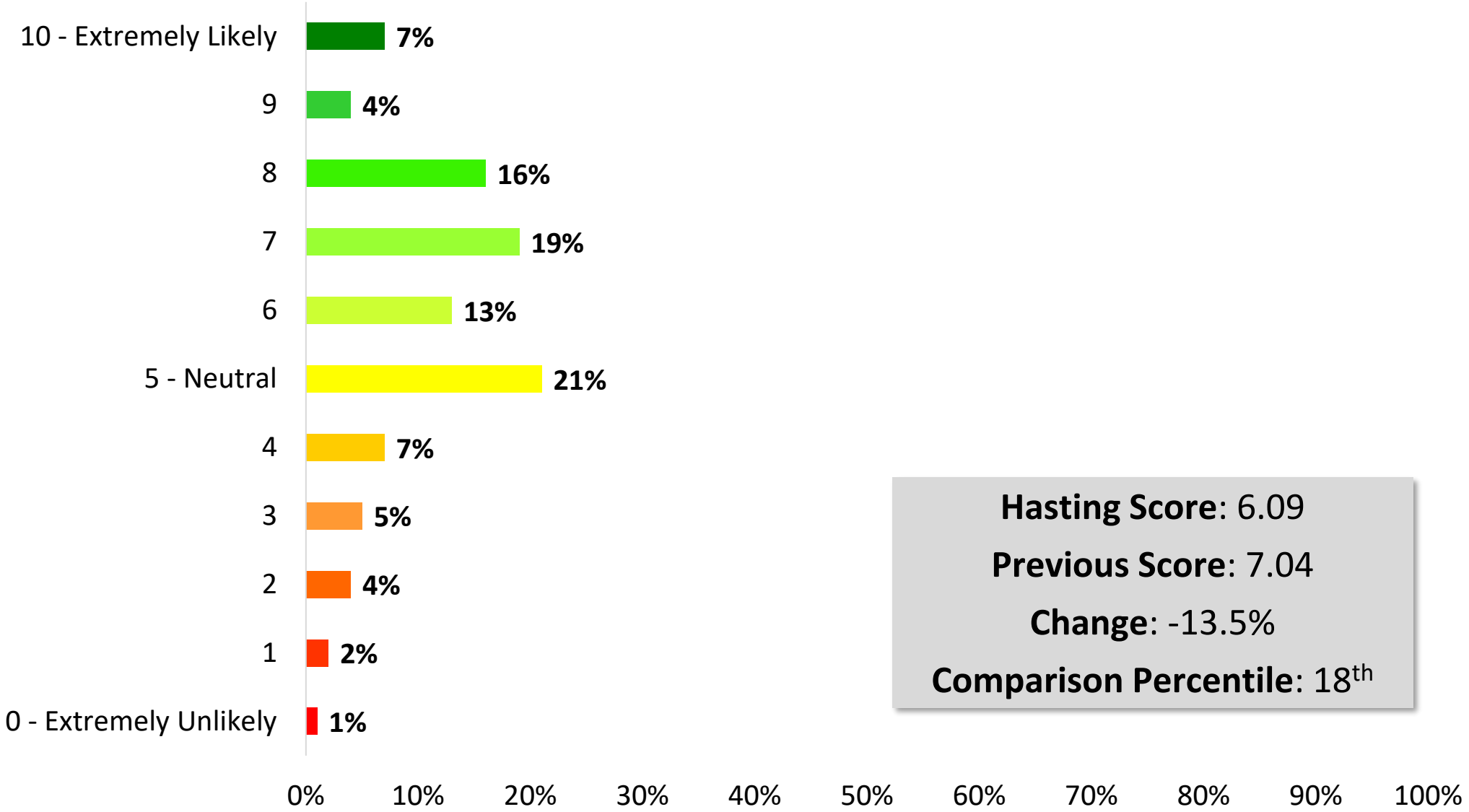
Advice for the New Superintendent

Please choose up to five pieces of advice you would give Dr. Kristine Wehrkamp Herman:


Be accessible and approachable. 66%
Engage staff to build consensus and ensure they feel heard. 65%
Be willing to listen to various opinions, take a position, and own a final decision. 61%
Be transparent about decision-making. 61%
Focus on student discipline. 35%
Improve the District's brand and reputation. 27%
Communicate your vision for the District. 24%
Participate in community events, activities, and organizations. 21%
Focus on student achievement. 21%
Create and execute plans based on data. 17%
Communicate the District's financial situation to the public. 17%
Improve communications with families and the community. 12%
Build relationships with local businesses and government. 11%
Delegate and share responsibilities with your staff. 8%
0%
50%
100%

Overall Satisfaction

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



Hasting Score: 6.09

Previous Score: 7.04

Change: -13.5%

Comparison Percentile: 18th

Summary Analysis

Five Items with the Highest Scores

Item	Score
Our staff does a good job of educating our students.	4.48
I have healthy working relationships with my coworkers.	4.45
I have access to the technology support I need.	4.13
I have the technology I need to do my job well.	4.05
I feel safe at work.	4.05

Five Items with the Lowest Scores

Item	Score
Our school's student discipline practices and policies are effective.	3.05
The District seeks input from a broad group of staff members.	2.86
The District is heading in the right direction.	2.80
The District's pay practices are fair.	2.47
The school board is doing what it takes to make our district successful.	2.15

Five Items with the Most Improvement/ Least Decline

Item	% Change
I have the materials and supplies I need to do my job well.	2.4%
Our staff does a good job of educating our students.	0.4%
Our staff handles student discipline in a consistent manner.	-0.3%
Our school has a process to ensure every student has a connection with at least one adult in the school.	-0.7%
Information important to my work is shared with me in a timely and effective manner.	-1.2%

Five Items with the Greatest Decline

Item	% Change
The District seeks input from a broad group of staff members.	-14.9%
The District's pay practices are fair.	-16.0%
District administration is doing what it takes to make our district successful.	-18.6%
The District is heading in the right direction.	-25.9%
The school board is doing what it takes to make our district successful.	-28.1%

Hastings Public School District

Parent Survey Report

November 19, 2025

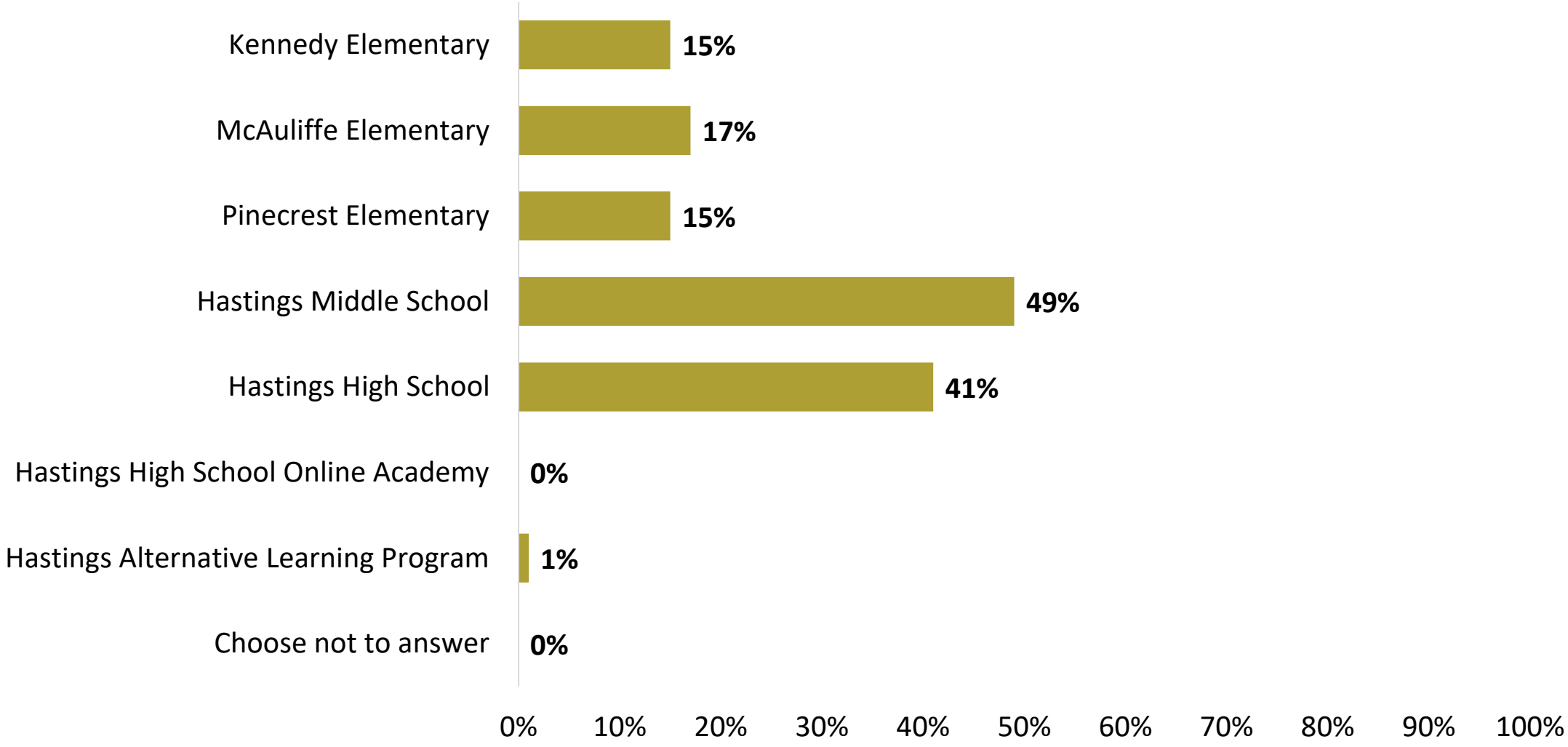
SCHOOL PERCEPTIONS

Parent Survey Information

- **October 27, 2025** survey deadline
- **583** respondents
- **14%** participation rate

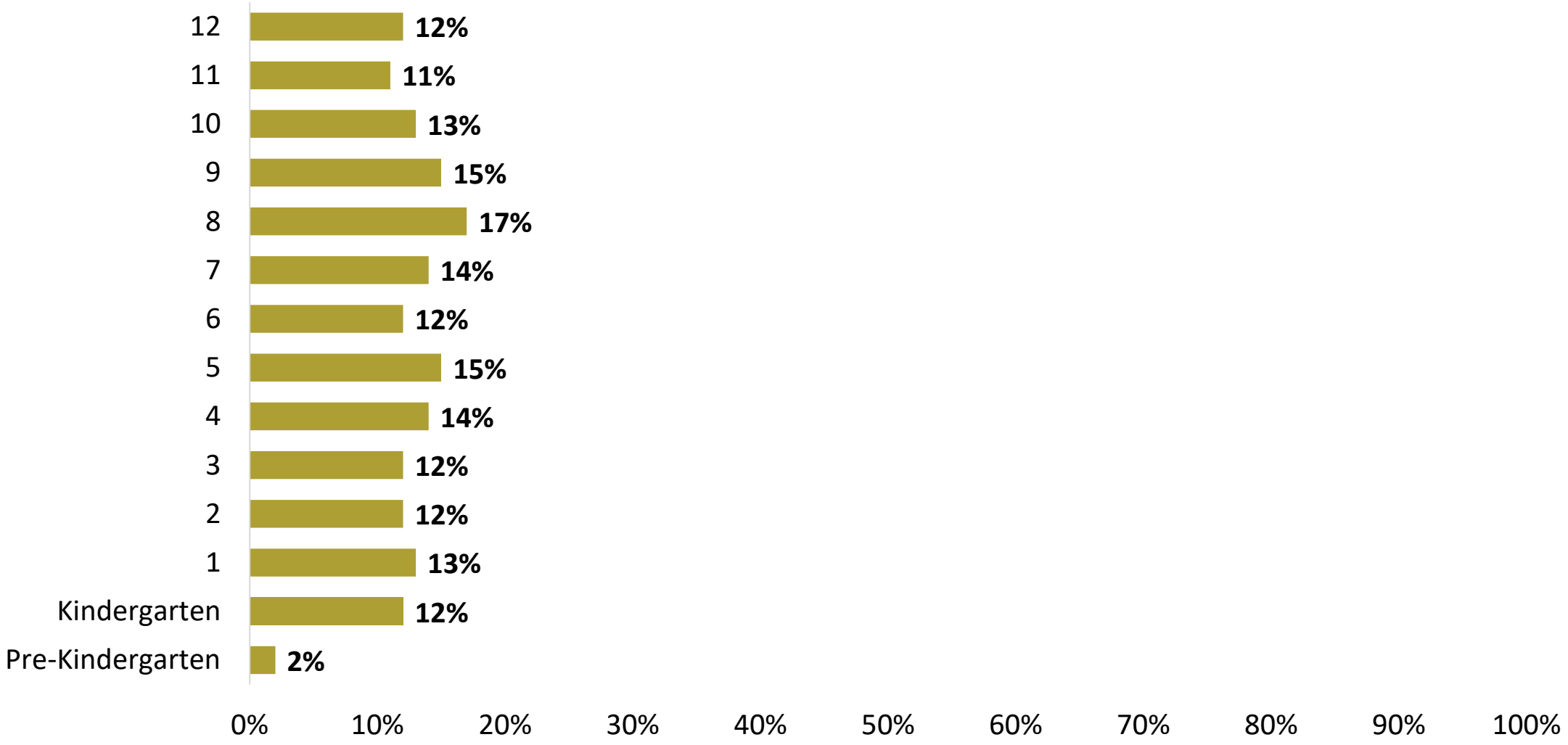
Which schools do your children attend?

(Select all that apply.)

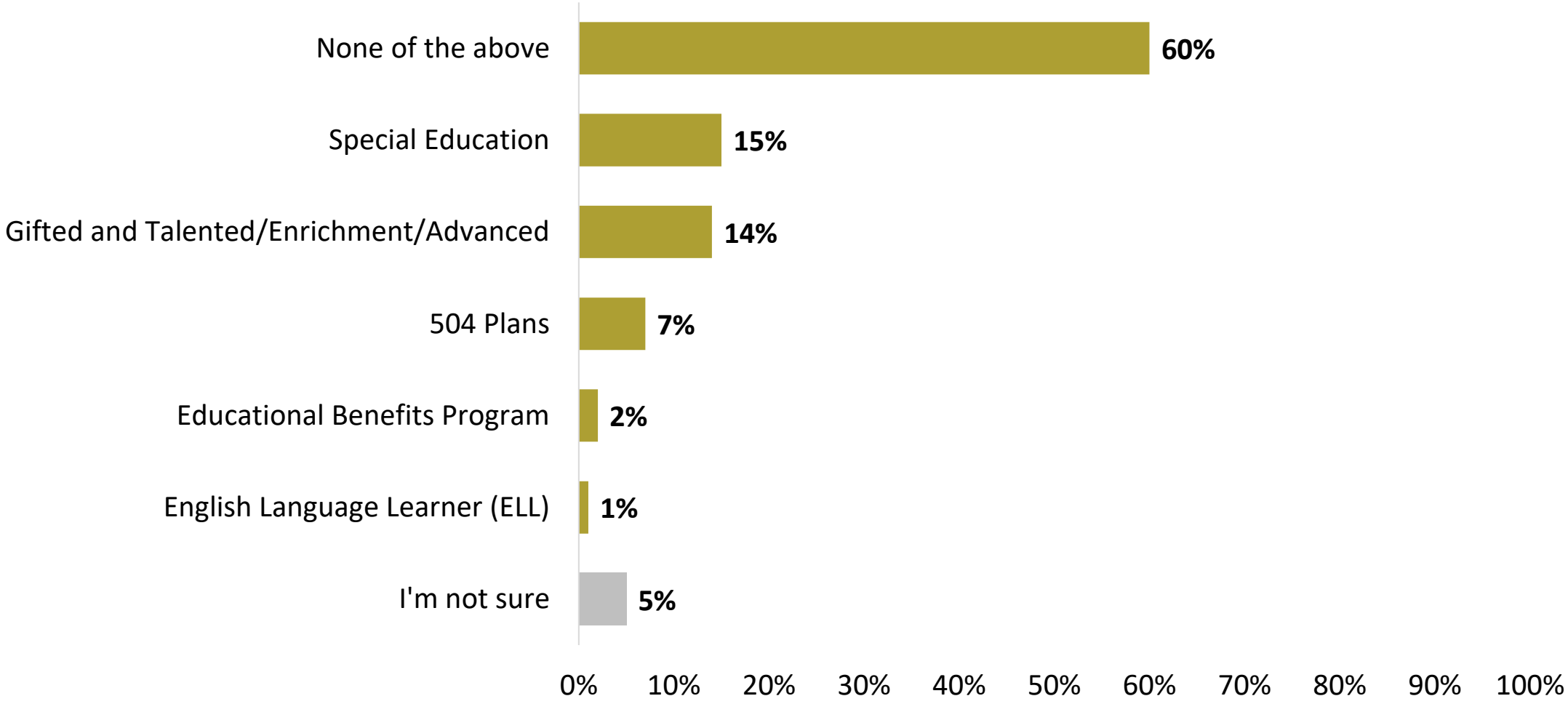


Grade level of your child(ren):

(Select all that apply.)

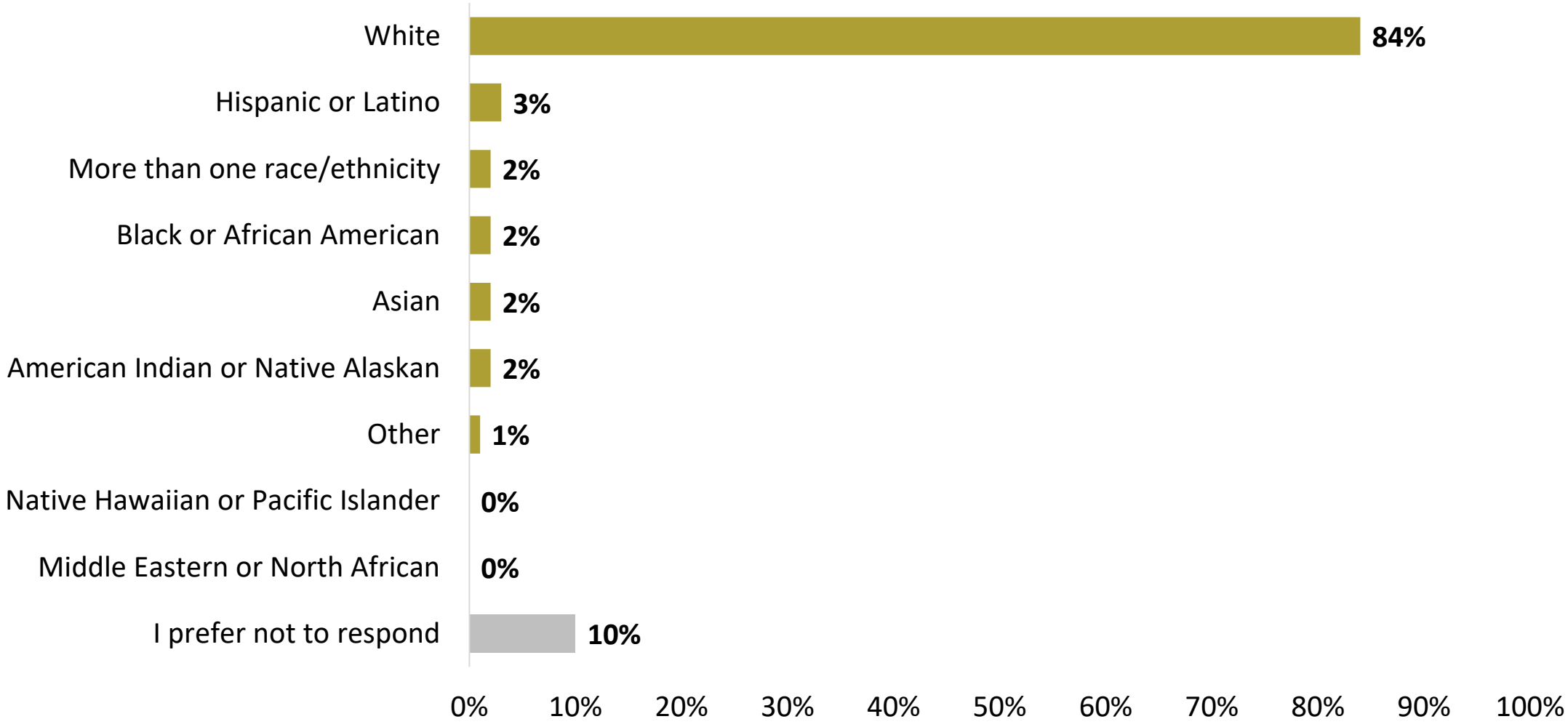


One or more of my children receive the following services:
(Select all that apply.)



I identify as:

(Select all that apply)



Index Analysis

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

Scores are calculated based on the following scale:

Strongly Agree = 5
Agree = 4
Disagree = 2
Strongly Disagree = 1

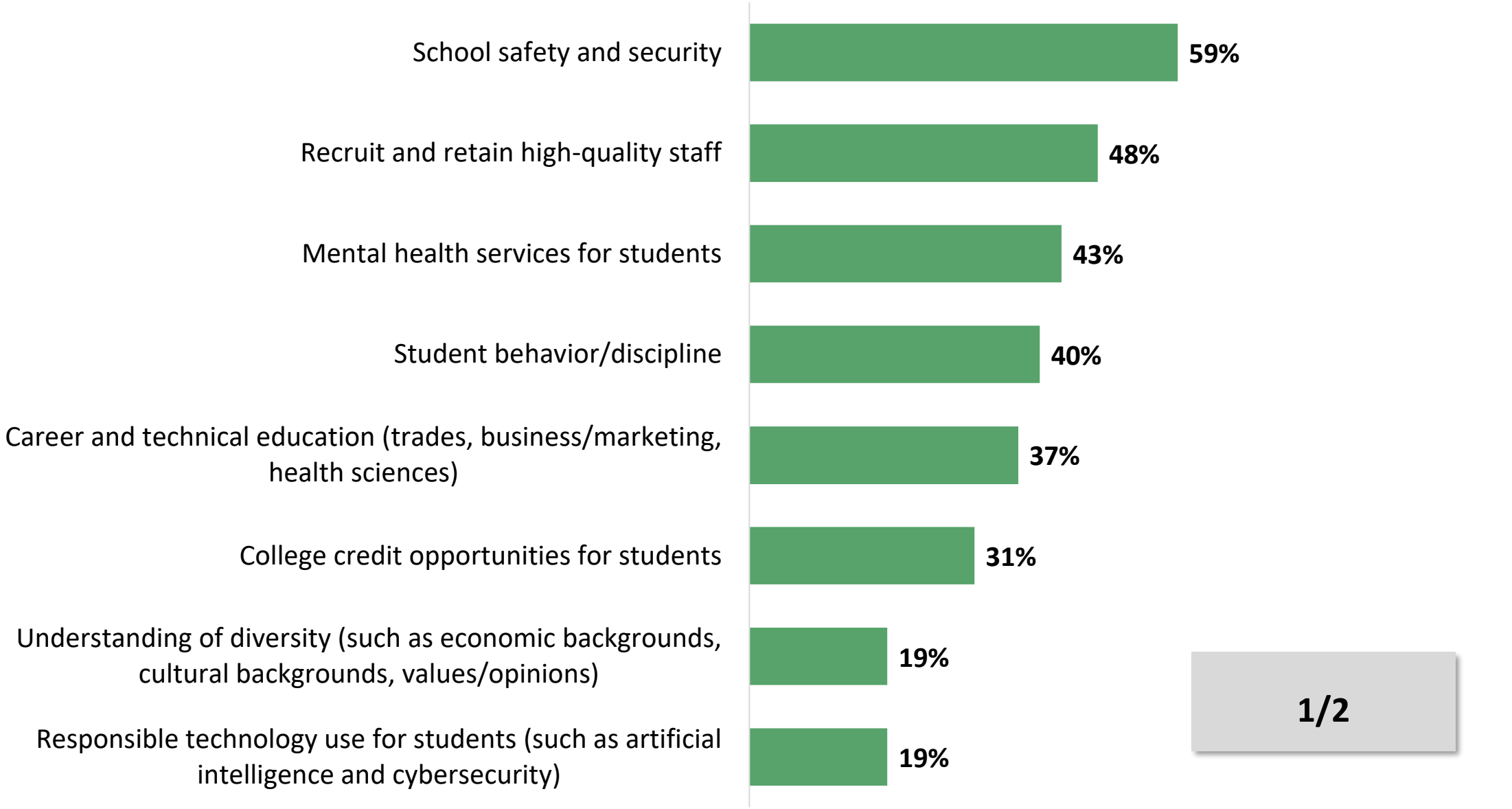
"Don't know/doesn't apply" are not included in the calculation.

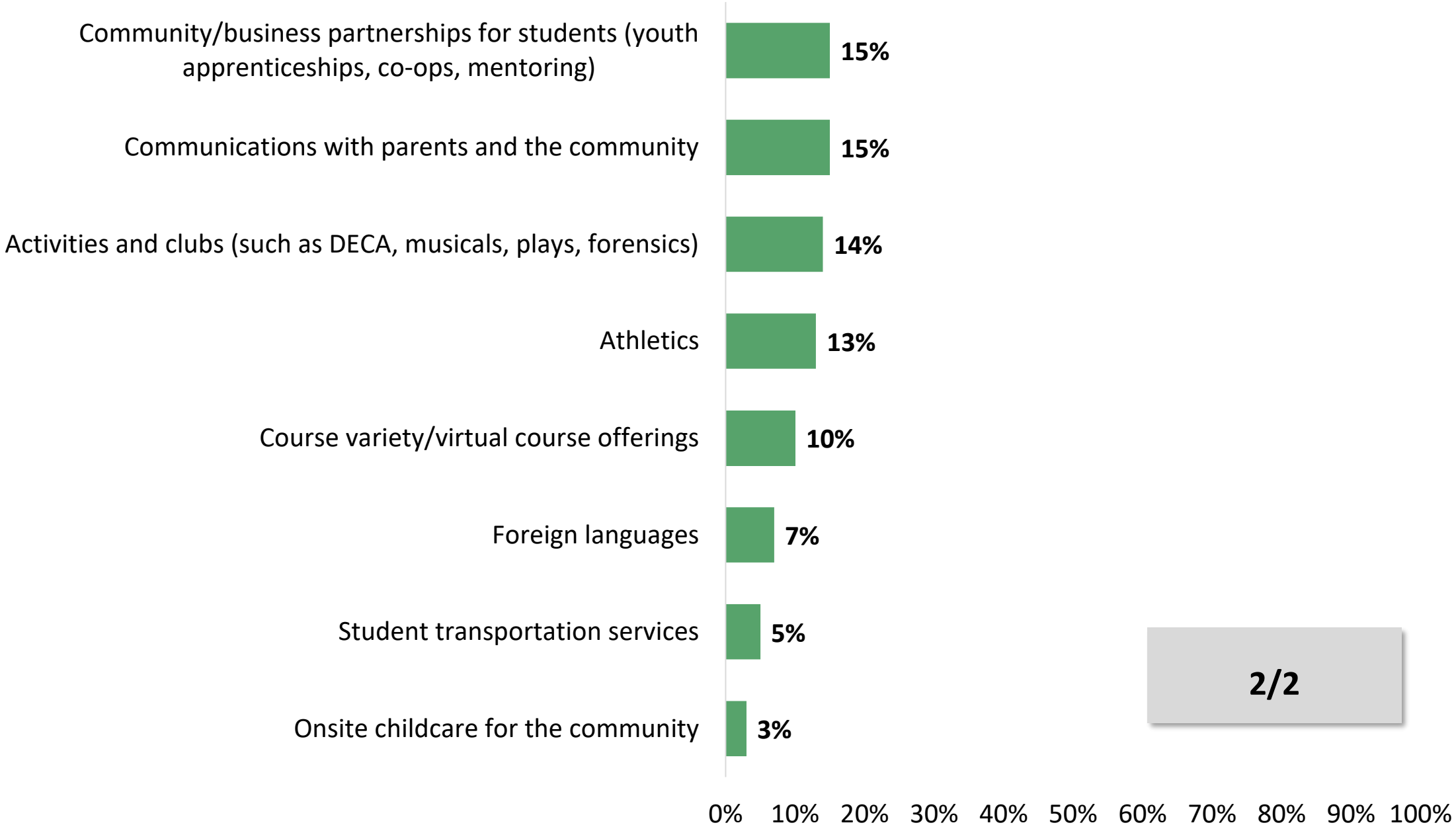
Parent Indexes

INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE	COMPARISON
INFORMED I am kept up to date on my child's progress and what's happening at school.	4.02	4.01	0.2%	55th
INCLUDED I am welcomed, respected, and part of the school community.	3.92	3.90	0.5%	48th
EDUCATIONAL EXCELLENCE My child's school is effective in helping them learn, develop, and succeed.	3.67	3.73	-1.6%	39th
ATMOSPHERE My child feels safe and supported at school.	4.01	4.00	0.2%	49th
EXPERIENCE My family is accepted, respected, and supported at school.	4.05	4.03	0.5%	52nd

Planning Priorities

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


School safety and security
59%
Recruit and retain high-quality staff
48%
Mental health services for students
43%
Student behavior/discipline
40%
Career and technical education (trades, business/marketing, health sciences)
37%
College credit opportunities for students
31%
Understanding of diversity (such as economic backgrounds, cultural backgrounds, values/opinions)
19%
Responsible technology use for students (such as artificial intelligence and cybersecurity)
19%
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%


Community/business partnerships for students (youth apprenticeships, co-ops, mentoring)
15%
Communications with parents and the community
15%
Activities and clubs (such as DECA, musicals, plays, forensics)
14%
Athletics
13%
Course variety/virtual course offerings
10%
Foreign languages
7%
Student transportation services
5%
Onsite childcare for the community
3%
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%

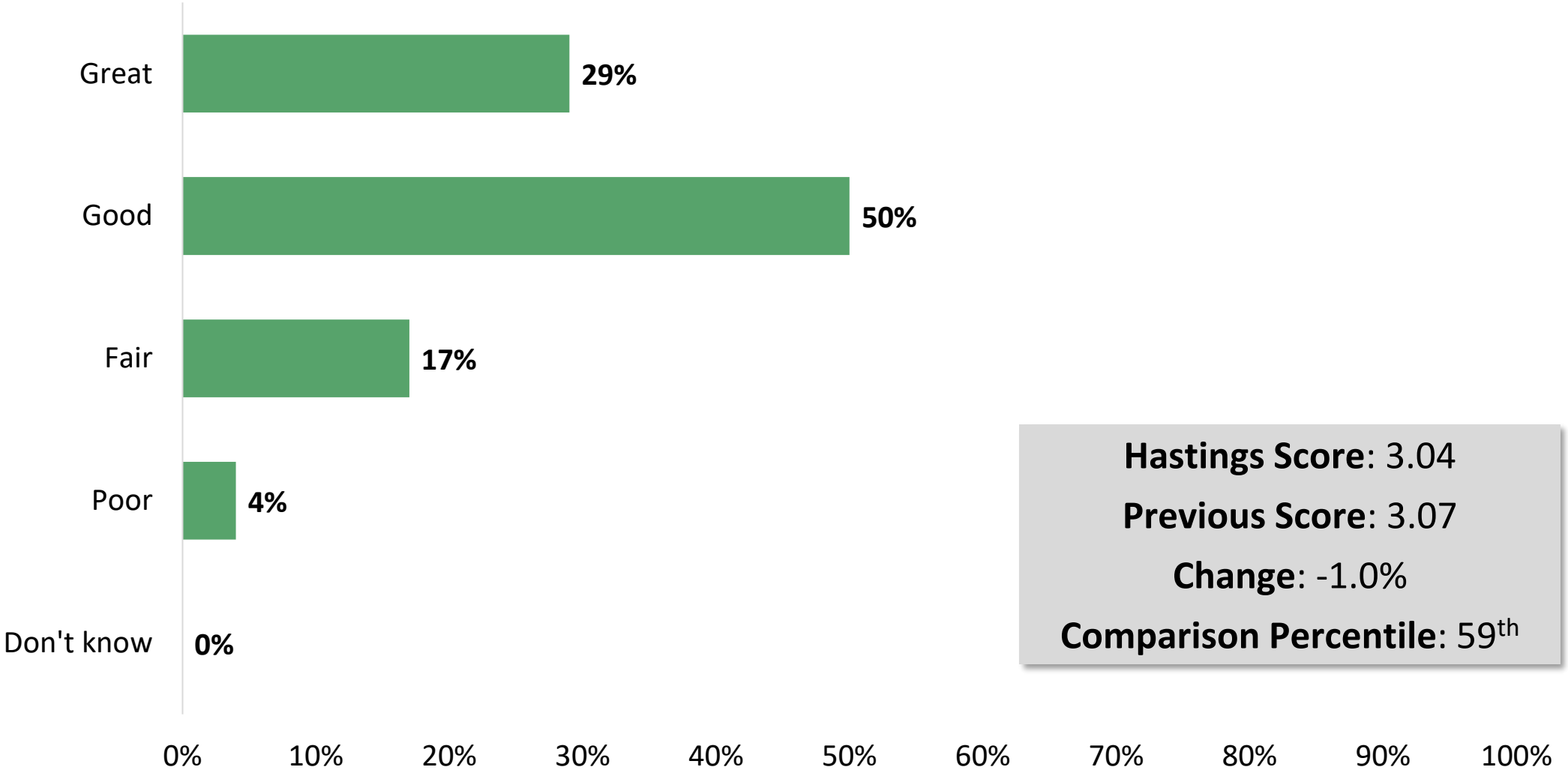
Item Analysis

Unless otherwise noted, scores are calculated based on the following scale:

Strongly Agree = 5
Agree = 4
Disagree = 2
Strongly Disagree = 1

"Don't know/doesn't apply" are not included in the calculation.

Overall, how would you rate communications from school?



Hastings Score: 3.04

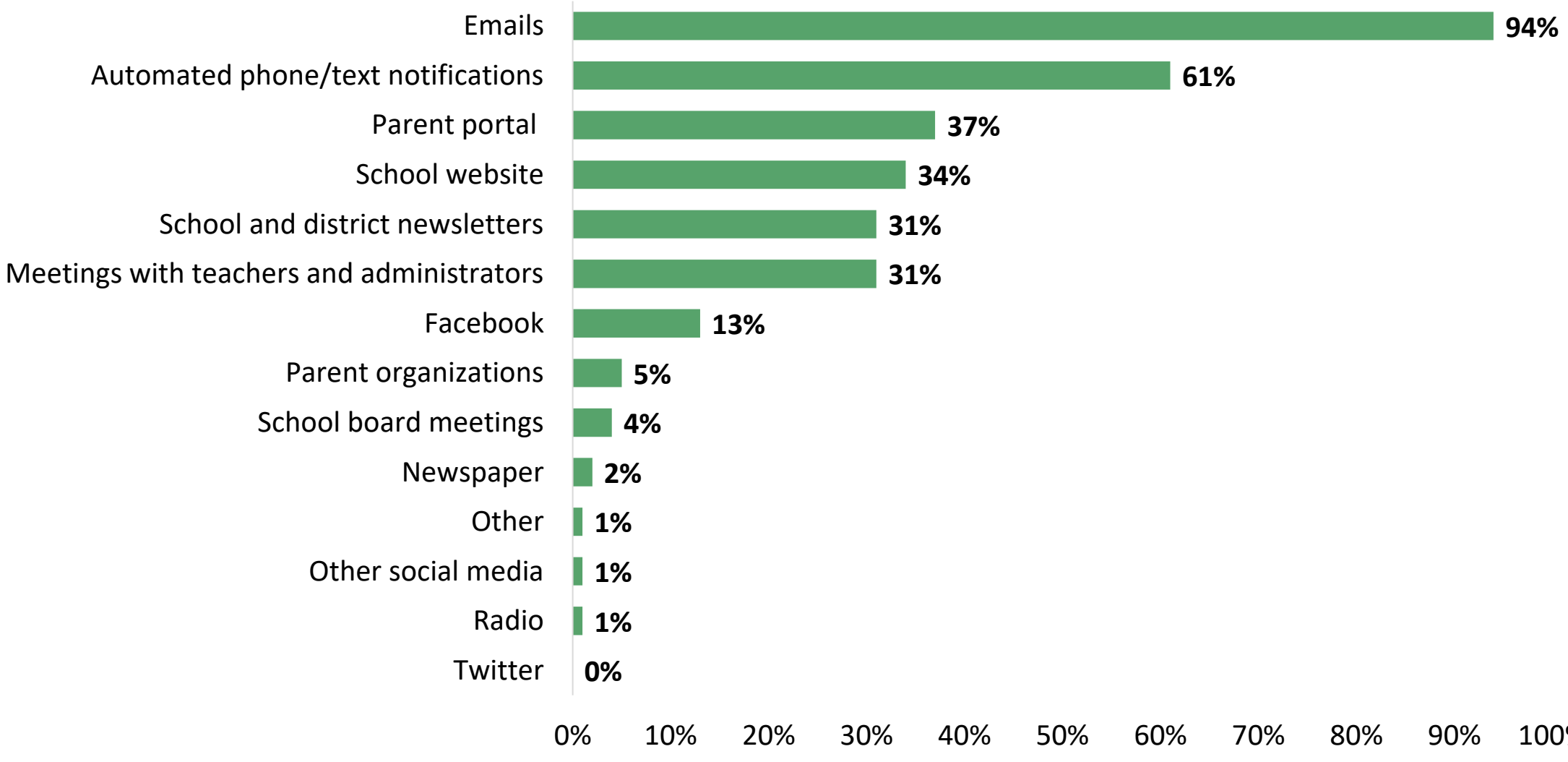
Previous Score: 3.07

Change: -1.0%

Comparison Percentile: 59th

How would you like to receive school information?

(Select all that apply.)



Survey Section: Leadership & Communication

Item	Score	Previous Score	Change	Comparison Percentile
District administration is doing what it takes to make our district successful.	3.79	3.82	-0.8%	43rd
The District is heading in the right direction.	3.41	3.59	-5.0%	25th
The school board is doing what it takes to make our district successful.	3.17	3.38	-6.2%	8th

Survey Section: School Experience

Item	Score	Previous Score	Change	Comparison Percentile
The school has high expectations for my child.	3.97	3.92	1.3%	54th
I'm satisfied with how much my child is learning.	3.99	3.94	1.3%	63rd
School facilities are clean and well-kept.	4.18	4.13	1.2%	22nd
There is a healthy culture at our school.	3.81	3.77	1.1%	47th

School Experience Continued

Item	Score	Previous Score	Change	Comparison Percentile
School staff treat my child with dignity and respect.	4.30	4.26	0.9%	73rd
I have at least one school staff member I feel comfortable contacting when I have an idea or concern.	4.07	4.04	0.7%	35th
I have opportunities to provide feedback to the school/teachers.	3.88	3.86	0.5%	64th
I am updated on how my child is doing at school.	3.95	3.93	0.5%	65th

School Experience Continued

Item	Score	Previous Score	Change	Comparison Percentile
I am satisfied with our school's efforts to address bullying.	3.41	3.40	0.3%	39th
My child gets help when they need it.	3.99	3.98	0.3%	56th
I feel welcome in my child's school.	4.16	4.15	0.2%	37th
I know how to support my child's learning.	4.07	4.07	0.0%	66th

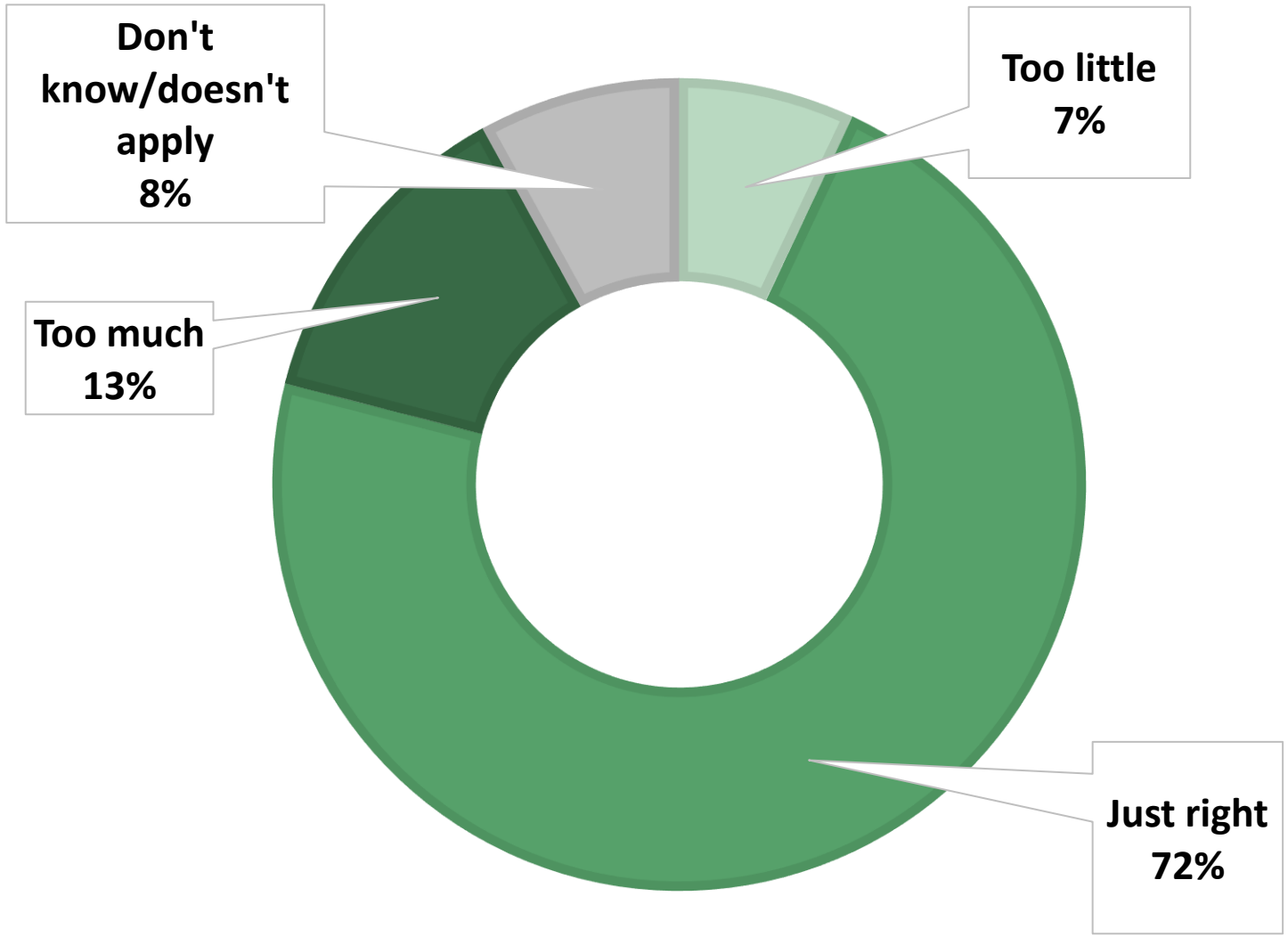
School Experience Continued

Item	Score	Previous Score	Change	Comparison Percentile
School communication is both timely and transparent.	3.98	3.98	0.0%	71st
The school teaches with materials that reflect my family's cultural and racial backgrounds.	3.95	3.95	0.0%	38th
The school provides opportunities for parental involvement.	3.82	3.82	0.0%	41st
My child feels safe at school.	4.04	4.05	-0.2%	24th

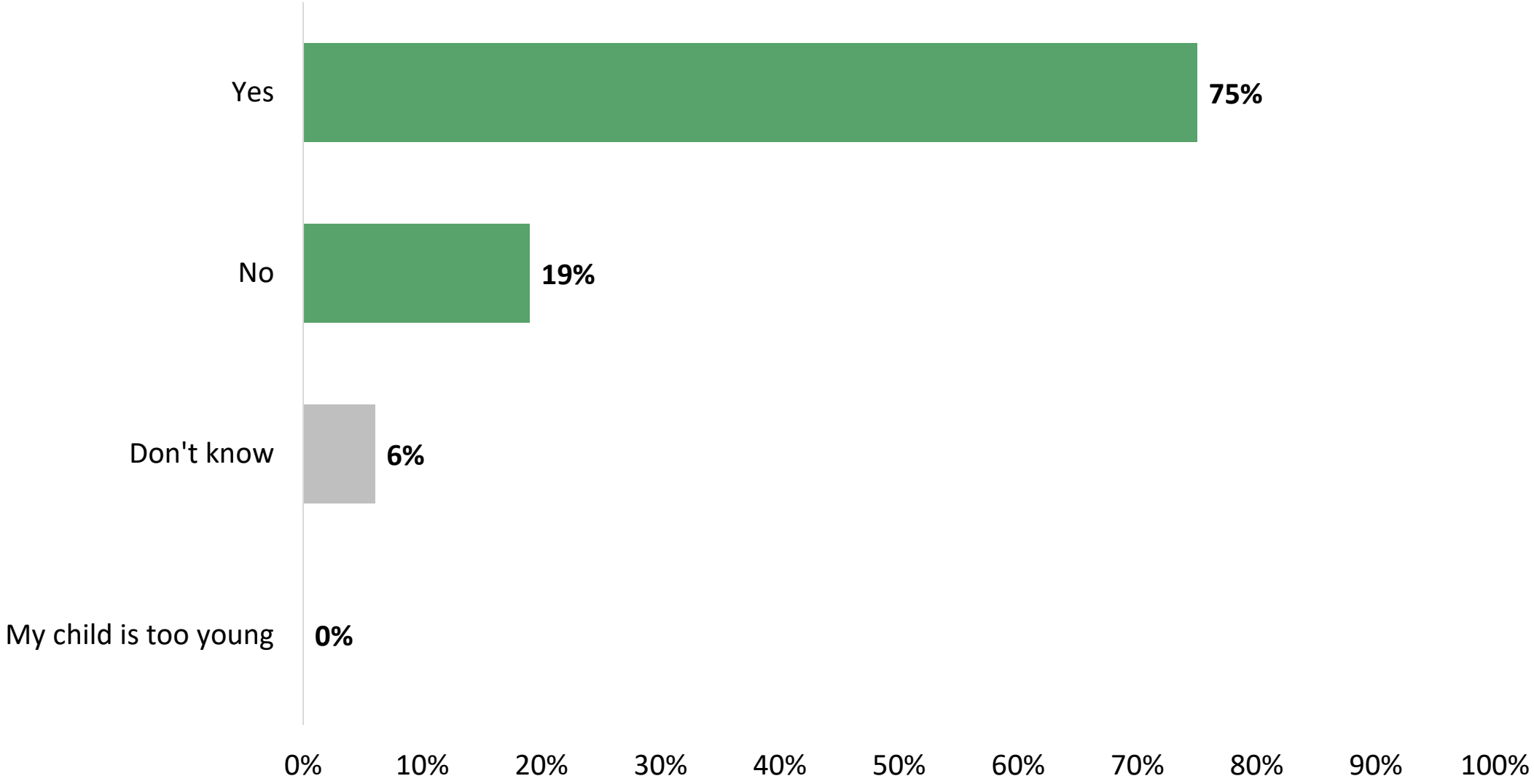
School Experience Continued

Item	Score	Previous Score	Change	Comparison Percentile
Overall, my child is able to handle the emotional challenges of school.	4.01	4.02	-0.2%	40th
If my child breaks a rule at school, they are treated fairly.	4.14	4.17	-0.7%	73rd
Most days, my child enjoys going to school.	3.99	4.04	-1.2%	50th

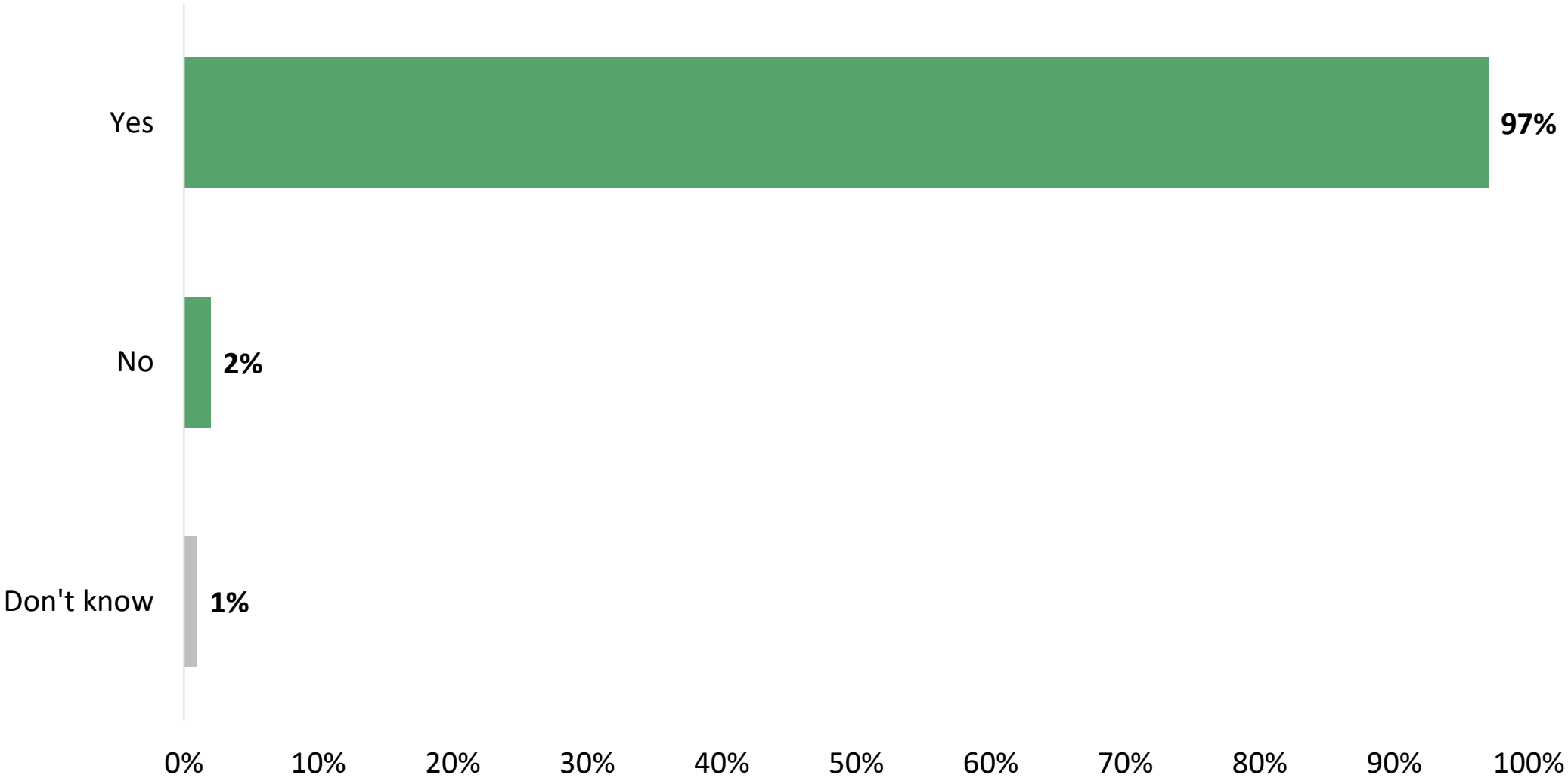
The overall amount of homework my child is asked to complete is:



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

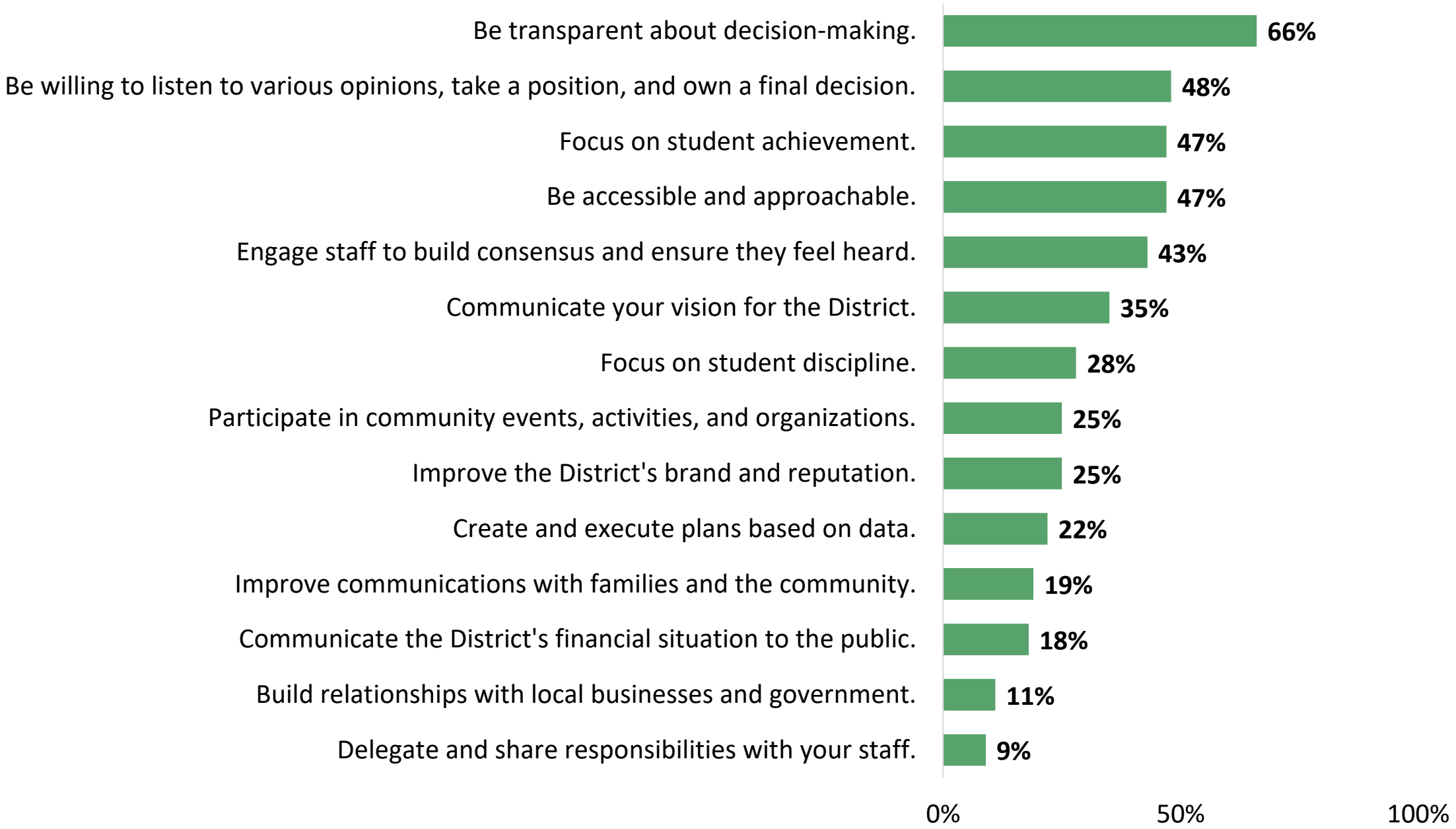


My child has access to reliable internet outside of school.



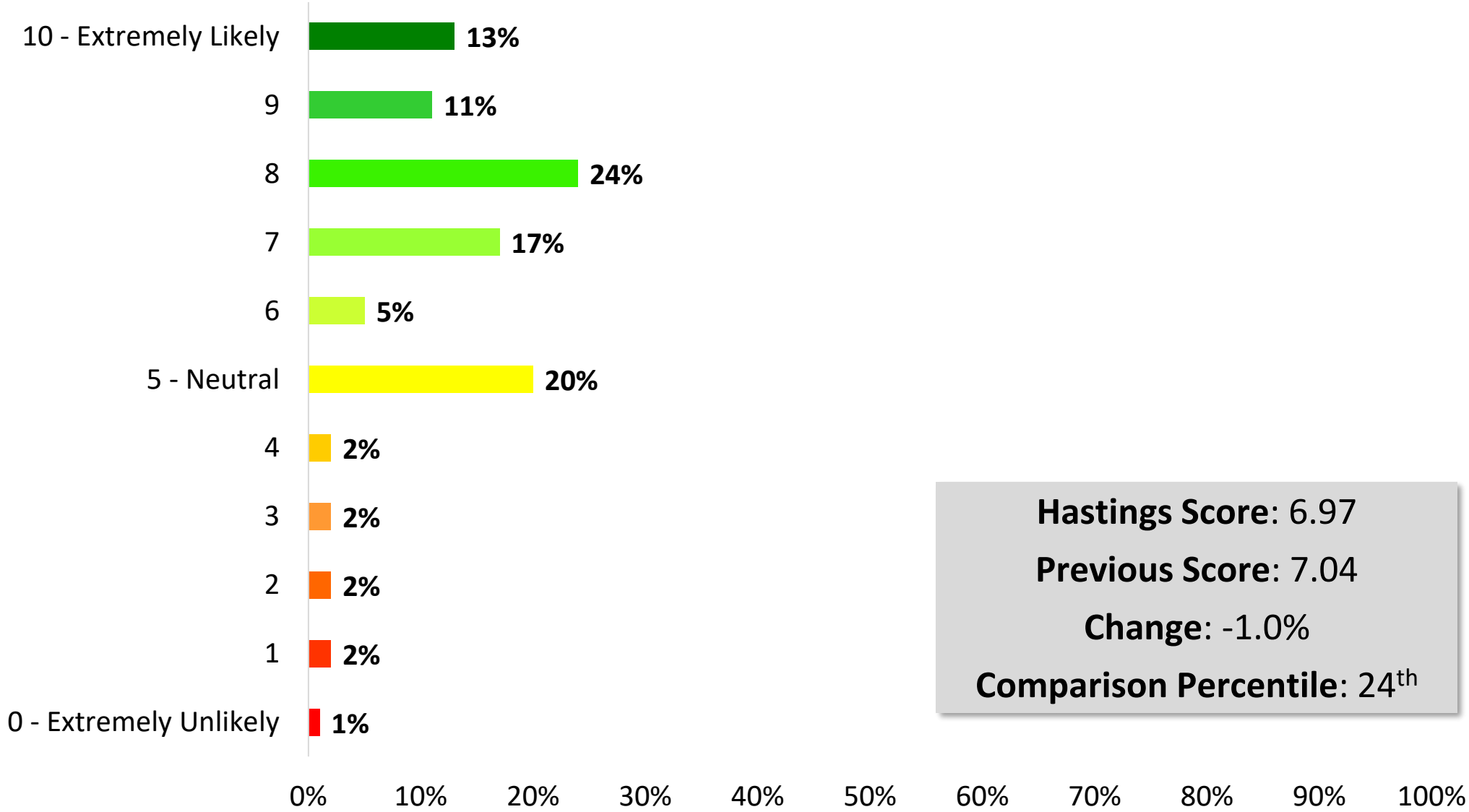
Advice for the New Superintendent

Please choose up to five pieces of advice you would give Dr. Kristine Wehrkamp Herman:


Be transparent about decision-making.
66%
Be willing to listen to various opinions, take a position, and own a final decision.
48%
Focus on student achievement.
47%
Be accessible and approachable.
47%
Engage staff to build consensus and ensure they feel heard.
43%
Communicate your vision for the District.
35%
Focus on student discipline.
28%
Participate in community events, activities, and organizations.
25%
Improve the District's brand and reputation.
25%
Create and execute plans based on data.
22%
Improve communications with families and the community.
19%
Communicate the District's financial situation to the public.
18%
Build relationships with local businesses and government.
11%
Delegate and share responsibilities with your staff.
9%
0%
50%
100%

Overall Satisfaction

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



Hastings Score: 6.97

Previous Score: 7.04

Change: -1.0%

Comparison Percentile: 24th

Summary Analysis

Five Items with the Highest Scores

Item	Score
School staff treat my child with dignity and respect.	4.30
School facilities are clean and well-kept.	4.18
I feel welcome in my child's school	4.11
If my child breaks a rule at school, they are treated fairly.	4.14
I have at least one school staff member I feel comfortable contacting when I have an idea or concern.	4.07

Five Items with the Lowest Scores

Item	Score
District administration is doing what it takes to make our district successful.	3.79
I am satisfied with our school's efforts to address bullying.	3.41
The District is headed in the right direction.	3.41
The school board is doing what it takes to make our district successful.	3.17
Overall, how would you rate communications from school?	3.04

Five Items with the Most Improvement

Item	% Change
The school has high expectations for my child.	1.3%
I'm satisfied with how much my child is learning.	1.3%
School facilities are clean and well-kept.	1.2%
There is a healthy culture at our school.	1.1%
School staff treat my child with dignity and respect.	0.9%

Five Items with the Least Improvement

Item	% Change
If my child breaks a rule at school, they are treated fairly.	-0.7%
District administration is doing what it takes to make our district successful.	-0.8%
Most days, my child enjoys going to school.	-1.2%
The District is heading in the right direction.	-5.0%
The school board is doing what it takes to make our district successful.	-6.2%

Hastings Public School District

Student Survey Report

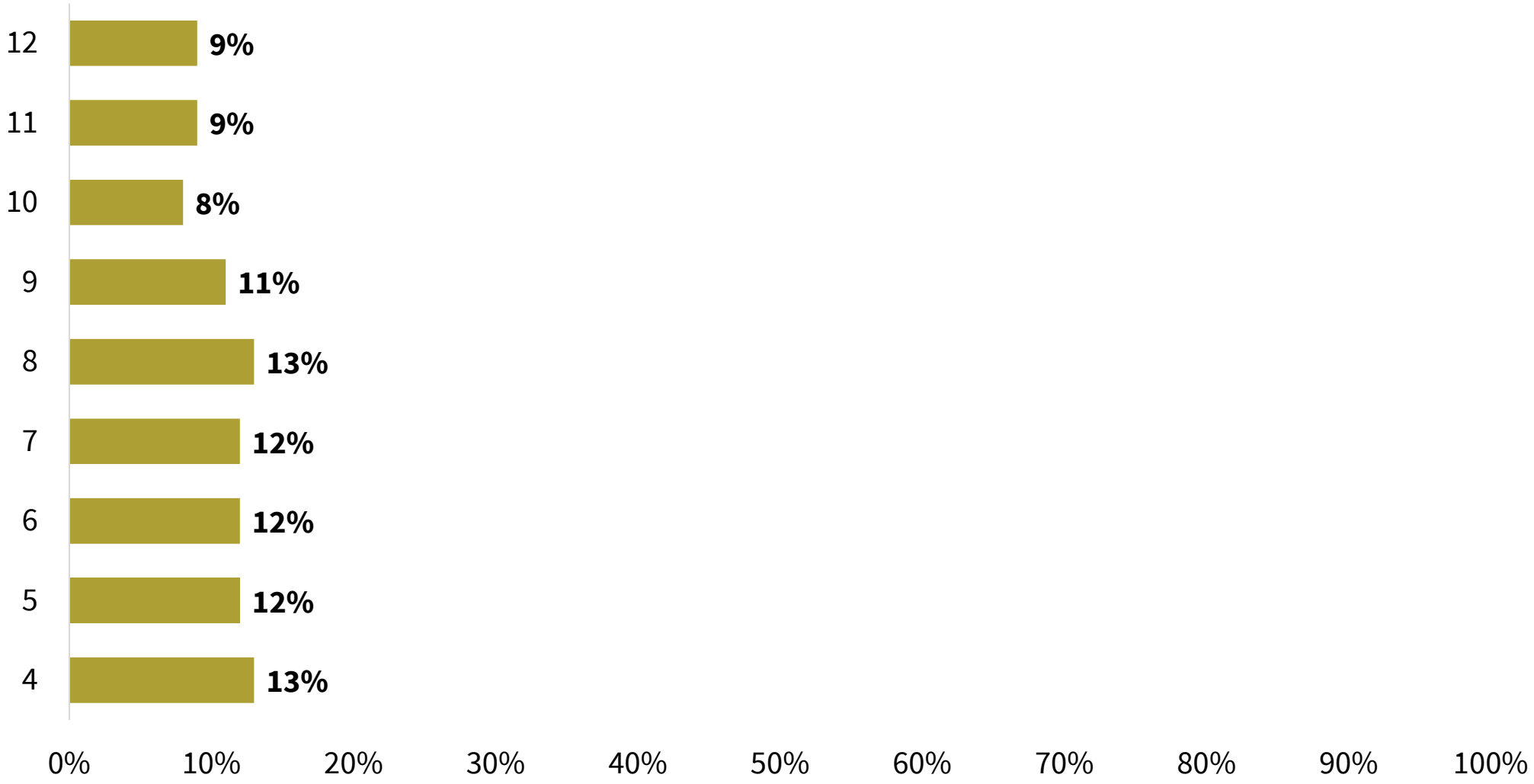
November 19, 2025

SCHOOL PERCEPTIONS

Student Survey Information

- **October 27, 2025** survey deadline
- **2131** respondents
- **78%** participation rate

What is your grade?



Index Analysis

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

Scores are calculated based on the following scale :

Definitely 😃 *= 5,*
Sort of 🙂 *= 4,*
Not really 😐 *= 2,*
No ☹️ *= 1*

"Don't know/doesn't apply" are not included in the calculation.

Student Indexes

INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE	COMPARISON
CONNECTION I belong at school because I have healthy relationships with other students and adults and am actively involved in school-related activities.	4.48	4.45	0.7%	81st
LEARNING I learn at school because my classes are challenging, interesting, and I can get help when I need it.	4.05	4.03	0.5%	77th
ENVIRONMENT I like being at school because it's a place that's safe, warm, and fun.	3.95	3.91	1.0%	70th
EXPERIENCE I'm accepted, respected, and have the support I need to be successful at school.	4.00	3.96	1.0%	75th

Item Analysis

Unless otherwise noted, scores are calculated based on the following scale:

Definitely 😃 *= 5,*
Sort of 🙂 *= 4,*
Not really 😐 *= 2,*
No ☹️ *= 1*

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

Survey Section: Classes and Teachers

Item	Score	Previous Score	Change	Comparison Percentile
My teachers call on me in class.	4.05	4.01	1.0%	38th
My teachers explain things in a way that I get.	4.05	4.02	0.7%	61st
My teachers make their classes fun and interesting.	3.93	3.91	0.5%	63rd
I can relate to what I'm learning at school.	3.71	3.70	0.3%	69th

Classes and Teachers Continued

Item	Score	Previous Score	Change	Comparison Percentile
I try my best at school.	4.64	4.63	0.2%	83rd
If I need help, I can talk to my teachers outside of class.	4.30	4.31	-0.2%	91st
I can go online or use a device at school when I need it. (Excluding cell phones)	4.16	-	-	-

Survey Section: Life at School

Item	Score	Previous Score	Change	Comparison Percentile
Most kids at school follow the rules.	3.39	3.27	3.7%	60th
Students treat me with respect.	4.01	3.95	1.5%	83rd
I feel safe at school.	4.33	4.28	1.2%	57th
Teachers treat me with respect.	4.63	4.58	1.1%	88th

Life at School Continued

Item	Score	Previous Score	Change	Comparison Percentile
I know my teachers care about me.	4.42	4.38	0.9%	84th
I can be myself at school.	4.14	4.12	0.5%	81st
I feel safe answering questions in class even when I'm not sure I have the right answer.	3.73	3.72	0.3%	74th
If I were bullied, I would feel comfortable talking to someone about it.	3.97	3.99	-0.5%	87th
I like to learn new things.	4.19	4.22	-0.7%	58th

Survey Section: People Around Me

Item	Score	Previous Score	Change	Comparison Percentile
I like working in groups with my classmates.	4.08	4.02	1.5%	79th
I like helping other people when I can.	4.51	4.48	0.7%	72nd
My parents/guardians help me with school as much as they can if I ask.	4.63	4.61	0.4%	77th
If I have a big problem, there is an adult at school I can talk to about it.	4.36	4.35	0.2%	87th

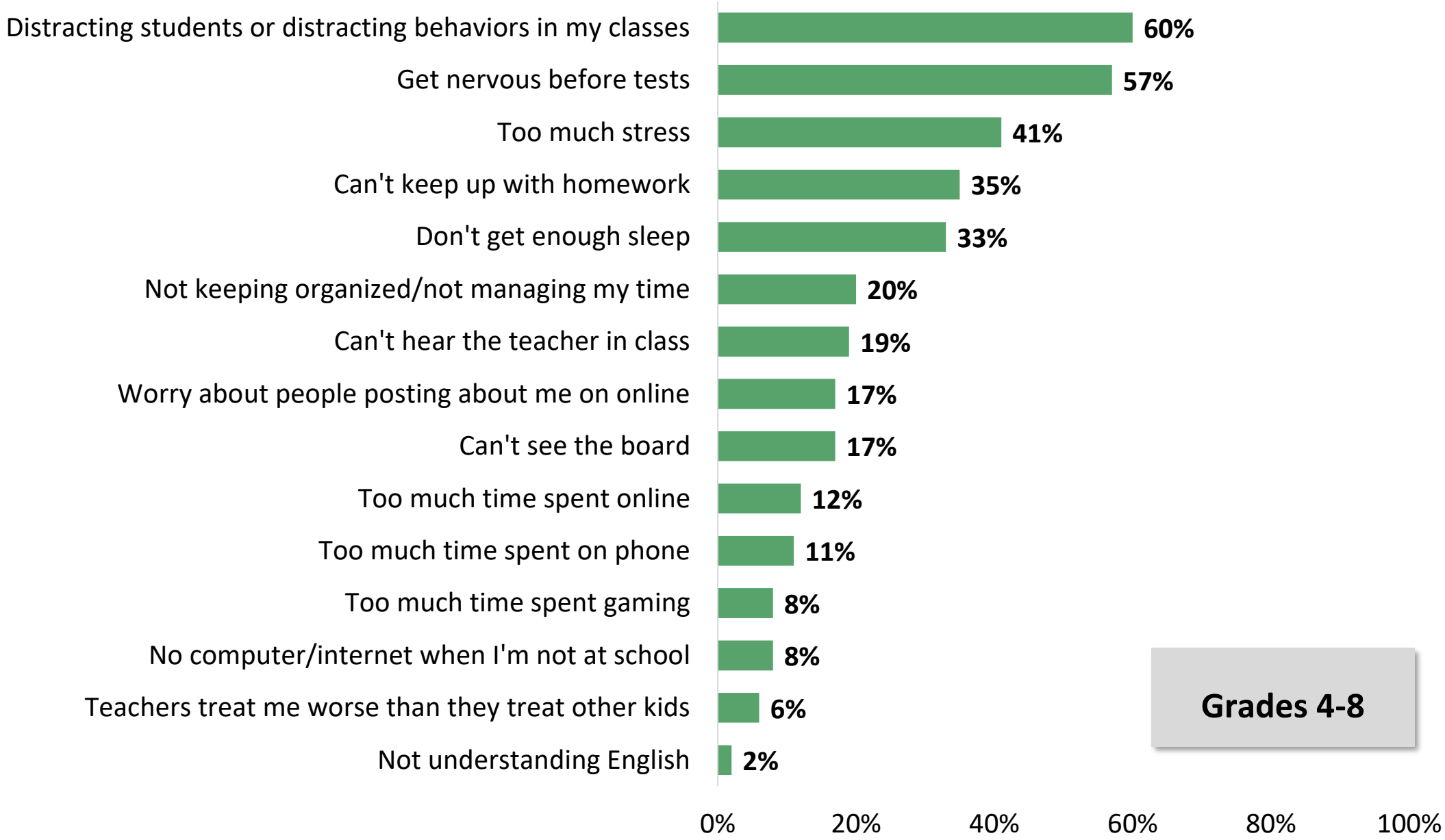
People Around Me Continued

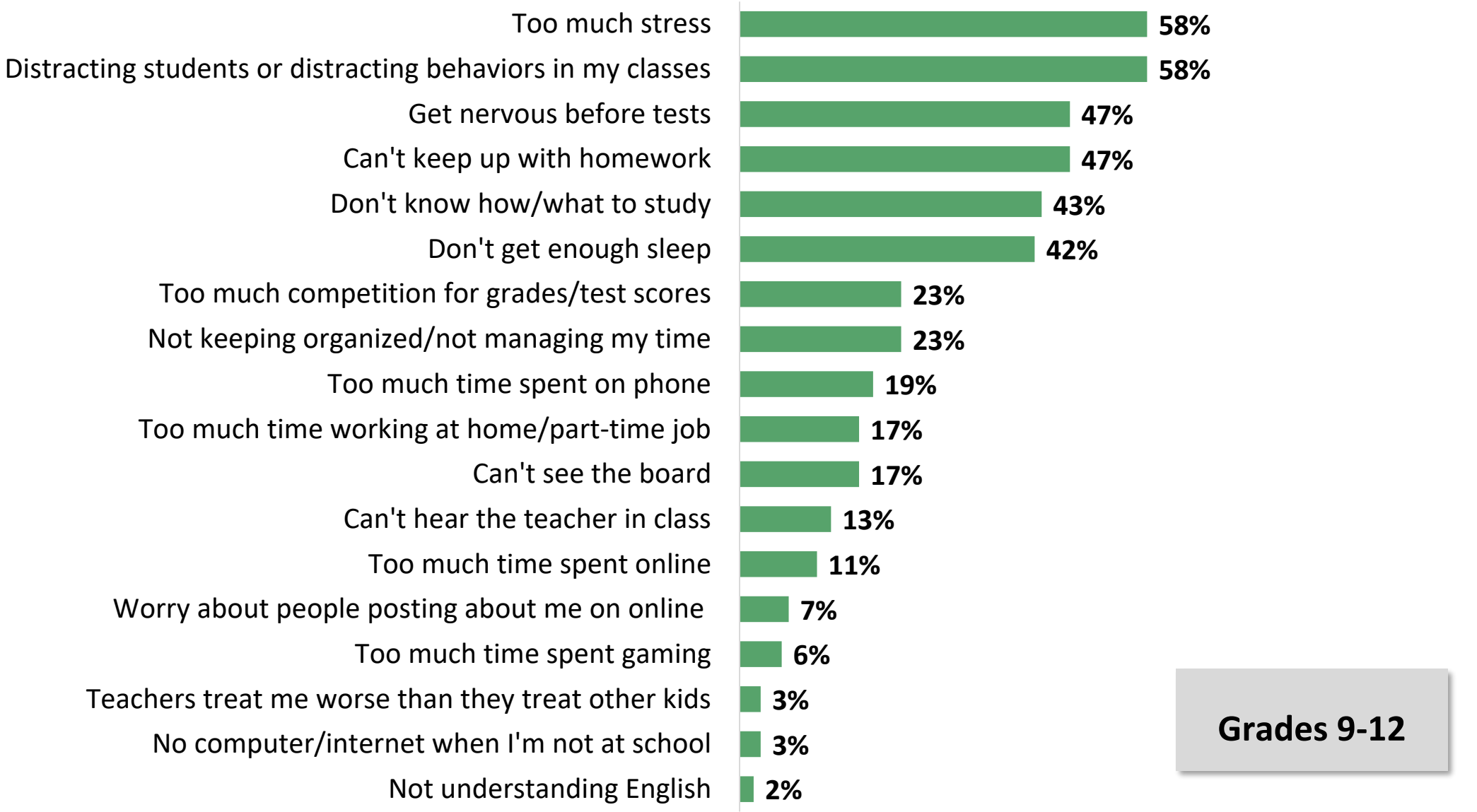
Item	Score	Previous Score	Change	Comparison Percentile
I have friends to sit with at lunch or hang out with at school.	4.78	4.78	0.0%	71st
I have friends who help me when I need help.	4.63	4.64	-0.2%	85th
I talk to people outside of school about what I'm learning.	3.50	3.51	-0.3%	83rd

My Learning

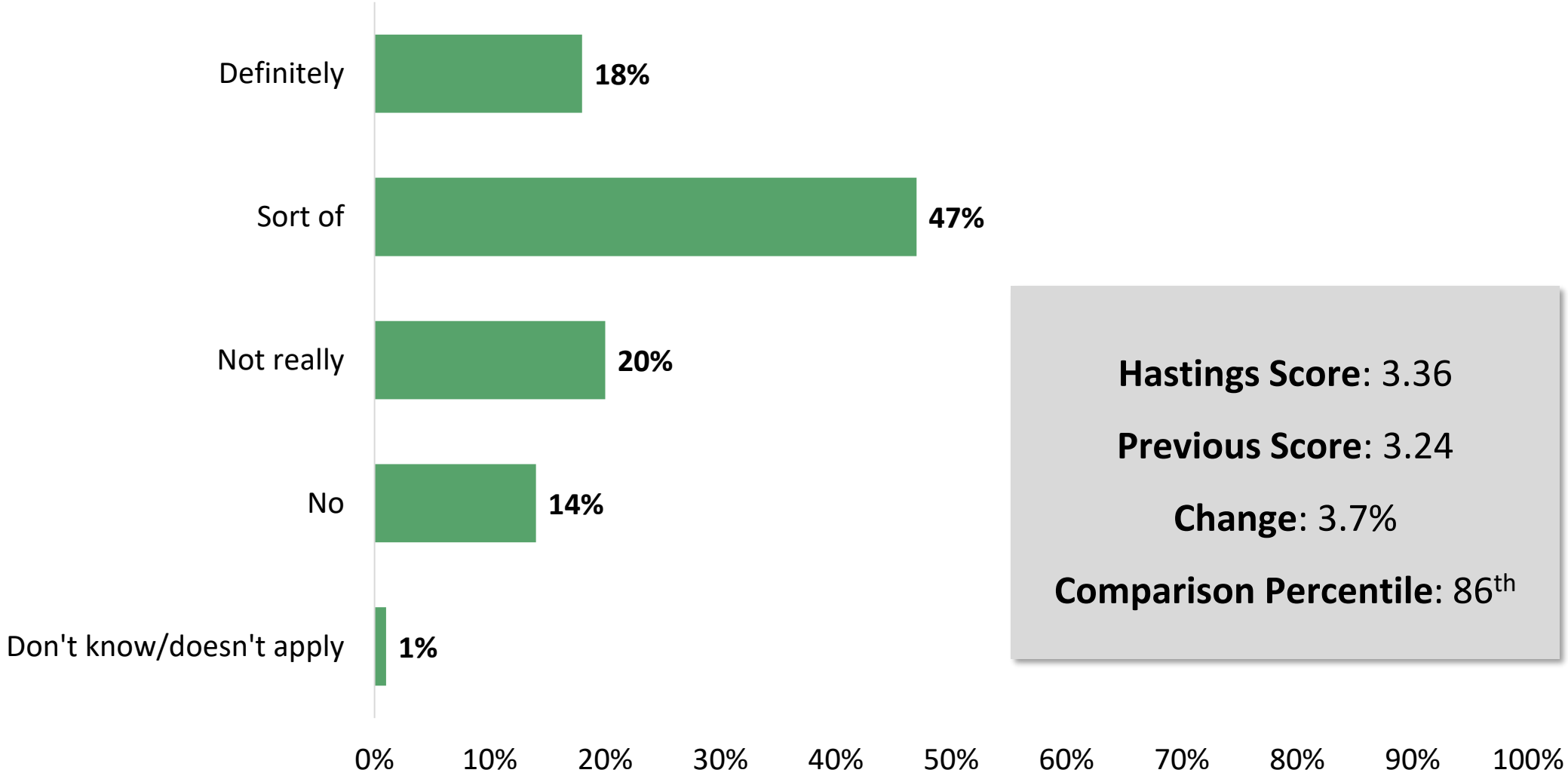
Please check any of the things in the list below that make learning hard for you.

The following slides are separated for grades 4-8 and grades 9-12.


Distracting students or distracting behaviors in my classes
60%
Get nervous before tests
57%
Too much stress
41%
Can't keep up with homework
35%
Don't get enough sleep
33%
Not keeping organized/not managing my time
20%
Can't hear the teacher in class
19%
Worry about people posting about me on online
17%
Can't see the board
17%
Too much time spent online
12%
Too much time spent on phone
11%
Too much time spent gaming
8%
No computer/internet when I'm not at school
8%
Teachers treat me worse than they treat other kids
6%
Not understanding English
2%
0%
20%
40%
60%
80%
100%
Grades 4-8


Too much stress 58%
Distracting students or distracting behaviors in my classes 58%
Get nervous before tests 47%
Can't keep up with homework 47%
Don't know how/what to study 43%
Don't get enough sleep 42%
Too much competition for grades/test scores 23%
Not keeping organized/not managing my time 23%
Too much time spent on phone 19%
Too much time working at home/part-time job 17%
Can't see the board 17%
Can't hear the teacher in class 13%
Too much time spent online 11%
Worry about people posting about me on online 7%
Too much time spent gaming 6%
Teachers treat me worse than they treat other kids 3%
No computer/internet when I'm not at school 3%
Not understanding English 2%
0%
20%
40%
60%
80%
100%
Grades 9-12

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



Hastings Score: 3.36

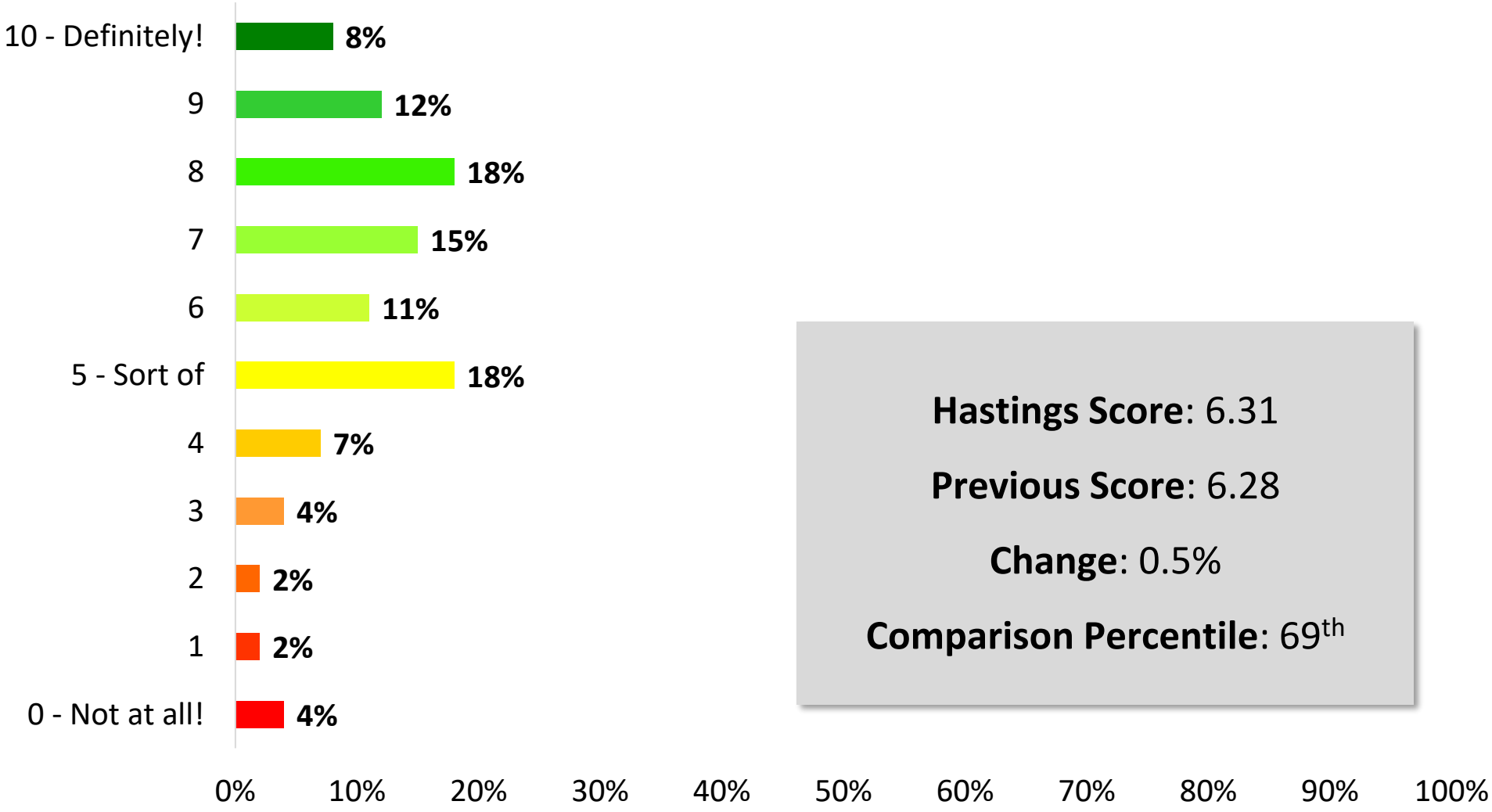
Previous Score: 3.24

Change: 3.7%

Comparison Percentile: 86th

Overall Satisfaction

Most days, I like my school.



Hastings Score: 6.31

Previous Score: 6.28

Change: 0.5%

Comparison Percentile: 69th

Summary Analysis

Five Items with the Highest Scores

Item	Score
I have friends to sit with at lunch or hang out with at school.	4.78
I try my best at school.	4.64
Teachers treat me with respect.	4.63
I have friends who help me when I need help.	4.63
My parents/guardians help me with school as much as they can if I ask.	4.63

Five Items with the Lowest Scores

Item	Score
My teachers make their classes fun and interesting.	3.93
I feel safe answering questions in class even when I'm not sure I have the right answer.	3.73
I can relate to what I'm learning at school.	3.71
I talk to people outside of school about what I'm learning.	3.50
Most kids at school follow the rules.	3.39

Five Items with the Most Improvement

Item	% Change
The homework and projects I'm assigned help me learn and are more than just busywork.	3.7%
Most kids at school follow the rules.	3.7%
Students treat me with respect.	1.5%
I like working in groups with my classmates.	1.5%
I feel safe at school.	1.2%

Five Items with the Least Improvement

Item	% Change
I have friends who help me when I need help.	-0.2%
If I need help, I can talk to my teachers outside of class.	-0.2%
I talk to people outside of school about what I'm learning.	-0.3%
If I were bullied, I would feel comfortable talking to someone about it.	-0.5%
I like to learn new things.	-0.7%

SCHOOL PERCEPTIONS

Measuring what matters

262.644.4300 | schoolperceptions.com

Hastings
Public Schools

Comprehensive Achievement & Civic Readiness

Prepared by Andrew Hodges
November 19, 2025

Students are the heart of all we do

COMPREHENSIVE ACHIEVEMENT AND CIVIC READINESS

During the 2024 session, the Minnesota Legislature renamed World's Best WorkForce (WBWF) to Comprehensive Achievement and Civic Readiness (CACR). This new name emphasizes dual roles for the goals outlined in district plans—supporting students with academic achievement within their pre-K through 12 experience, as well as preparing them to be active members of their community after graduation. This is aligned to Statute, section 120B.11.

CACR plans address five goals:

- All children are ready for school.
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.
- Prepare students to be lifelong learners.

Goal 1: All Children Ready for School

Hastings Public Schools

2024-25

To ensure all students are ready for school, the percentage of students who meet district criteria (identification of 13 upper and lower case and eight letter sounds) will increase from 47.1% (goal baseline) to 50% upon entering kindergarten.

	13 Upper Case/Lower Case Letters	8 Letter Sounds	Both
2022-23	57%	48%	39%
2023-24	58%	41.7%	39.9%
2024-25	61.5%	50.9%	48.6%
2025-26	67.1%	53.8%	52.3%

Strategies

- Voluntary Pre-K Added in 24-25.
- Continue with our phonemic awareness programming (Heggerty).
- Teachers engage in CORE literacy training.
- Kindergarten Readiness Assessment on website.
- Kindergarten Readiness Round-up for student experience and readiness information.
- Preschool Screening Assessments (Scheduled on Fridays throughout the school year).

Goal 1: Feedback

Discussion from Committee:

- What measures could we look at that aren't pure academic data?
  - How many family outreach events/contacts prior to Kindergarten each year?
  - Percentage of early childhood screenings completed prior to kindergarten?
  - TS Gold measurement from Tilden?

Goal 2: All racial and economic achievement gaps between students are closed.

Hastings Public Schools

Goal	2024-25 Results	Notes	Strategies
Increase the number of students of color and Native American students who enroll in AP, CTE, and CIS courses from 18 in 2019 to at least 40 in 2025.	112	Fourth year in a row this goal has been met.	Moving AP courses to CIS courses.
Increase the number of teachers trained in culturally responsive teaching to 100% by 2025.	125 Teachers trained in 'Bringing Native American Voices into the Classroom'.	This continues the practice of ongoing training in this goal area year over year.	184 FTE Available for training K-12; 120 in Secondary where training was provided, Elementary training was provided outside of PD day.
On a district-created 5-point Likert scale survey, students will report an increase in their understanding of diversity and intentionally making decisions to be inclusive from the baseline collected in the fall of 2022 to an average of 4.9 by the end of 2025.	5.5	Goal met, however this was a shifting goal from work with high school students to work with middle school students.	Leadership summit with Farmington Middle School.
Increase the 4-year graduation rates of students qualifying for free and reduced educational benefits by 3% each year.	89.8%	Goal was written in a way where it either is met due to a compounding 3% on the original percentage, or not met because it meant 3% increase each year. If it was written to increase 9% over 3 years it would have meant over 95% graduation rate.	ARC coaches MTSS Plan and Procedures

Goal 2: Feedback

Discussion from Committee:

- Too many separate goals in this area currently.
- Consider:
  - MCA Results (Achievement and Growth)
    - Disaggregated by race, special education, ELL, and Native American students.
  - Same for FastBridge Results.

Goal 3: All students are ready for career and college.

Hastings Public Schools

2024-25

Increase the number of students of color and American Indian students who enroll in AP, CTE, and CIS courses from 18 in 2019 to at least 40 in 2025.

Result: 112 students enrolled

Strategies

- Continued movement of AP to CIS courses and/or addition of CIS courses
  - Known to increase enrollment for student groups historically not represented in AP courses
- Marketing of courses to students

Feedback:

- Considerations from Committee:
  - This was the same goal as in Goal 2.
  - Track % of HHS 12th graders who successfully complete one or more college level course and/or industry certification by graduation.
    - This mirrors goal language to be tracked per legislation moving forward.

Goal 4: All Students Graduate

Hastings
Public Schools

2024-25

The Hastings School District will continue to strive to ensure all students graduate.

Result Class of 2024: 93.1%

Strategies

- Academic Interventions (MTSS) are provided at all levels within the district.
- ARC Coaches at HHS.
- Partnerships for support: Community in the Schools, Hastings.

Discussion from Committee: Use Combined and Disaggregated for Goal.

Goal 5: All students are prepared to be lifelong learners

Hastings Public Schools

2024-25

90% of 10th-12th grade HHS students feel supported in their college/career interests.

For the 24-25 school year we utilized a survey that only targeted 12th grade students. This data showed 89% had an adult at HHS that supported them in their options for college or career.

Strategies

- Creation of the Pathways
- Rollout of the Pathways Course Guide (1.0)
- Additional Xello tools added for Counseling department
- Career inventory survey

Feedback:

- Discussion from Committee
  - Goal needs a better measurement focus.
  - Potentially in a 10th-12th in a Pathways Survey.
    - More robust and cover more than this goal, but pull language from the survey for this goal.
      - Aligned to Strategic Plan

Non-CACR Goals

Hastings
Public Schools

Reading At Grade Level

By the end of the 2024-25 school year 57% of all assessed students in grades 3rd-8th and 10th will score meets or exceeds on the MCA Reading assessment.

Result: 49.2%

Recommendation: Leave the reporting of these measures under the Vision Card/Dashboard and Literacy Plan. Keep the CACR report confined to CACR goals.

Access to Excellent Teachers

- Ensure that teachers are all highly qualified teachers (Tier 3 and 4)

YEAR	Tier 1 Teachers	Tier 2 Teachers
22-23	0	2 (.6%)
23-24	1 (.3%)	3 (1%)
24-25	0	4 (1%)

Recommendation

Hastings
Public Schools

Structuring our measurements to the Strategic Plan. Use the CACR goal of ‘all’ as the goal.

CACR Goal Area	Proposed Tracking of Results
All children are ready for school.	Percentage of early childhood screenings completed prior to kindergarten TS Gold measurement from Tilden (Percentage of students meeting benchmarks) Fall FastBridge screener results of students who attended Tilden
All racial and economic achievement gaps between students are closed.	MCA and FastBridge Achievement and Growth targets tracked
All students are ready for career and college.	Percent of HHS 12th graders who successfully complete one or more college level course and/or industry certification by graduation.
All students graduate from high school.	4 Year Graduation Rate
All students are prepared to be lifelong learners.	10th-12th grade HHS students feel supported in their college/career interests

Hastings
Public Schools

Staff Development Board Report for the 2024-25 School Year

Prepared by Andrew Hodges
November 19, 2025

Students are the heart of all we do

Staff Development Highlights

Total Offerings

In the 24-25 School Year there were 68 unique PD offerings in 5 different Continuing Education Unit categories.

Sessions Attended

4884 total sessions were attended by Hastings certified educators (teachers and administrators) in the 24-25 school year.

Average PD Sessions

The average educator attended 9.7 Professional Development sessions during the 24-25 school year.

Feedback

Hastings
Public Schools

Positive

Staff most appreciated opportunities for collaboration and connection with colleagues, as well as dedicated time to plan, align curriculum, and complete meaningful work. They also valued relevant, practical training and noted a strong sense of appreciation and supportive culture throughout district PD days.

Growth

Staff most often requested more time for collaboration, reflection, and curriculum work, along with training that was better tailored to their grade level or role. They also expressed a desire for clearer goals, stronger alignment to district priorities, and continued follow-up to support implementation after PD sessions.

Staff Development Budget

Hastings
Public Schools

Category	Amounts	% of Total
Salaries on PD Days	$395,568.81	64.76%
Curriculum PD / Consultants	$ 60,573.35	9.92%
Vouchers / Committees / TDE / CPI	$ 46,919.27	7.68%
PD Outside Hastings	$ 38,569.56	6.31%
Software / Licenses	$ 35,452.02	5.80%
Curriculum Writing	$ 25,392.74	4.16%
Subs for Curriculum Planning	$ 6,921.48	1.13%
General Supplies	$ 1,007.49	0.16%
Dues / Fees	$ 400.00	0.07%

Changes based on Feedback

- Intentional walkthroughts on priority areas following staff development
  - Example: HHS AVID PD in September, HHS AVID Walkthroughs checking implementation in the weeks following, HHS Staff Meeting reporting results and feedback to staff, Additional Walkthroughs to check implementation after the staff meeting, additional PD on next Staff Development day
  - Additional Collaborative Curriculum Planning time added to the schedules.
  - PrePare training for Crisis Prevention (tailored training requested by Counselors, Social Workers, APs).
  - Elementary PD outside of English Language Arts (focus of last 2 years with READ Act)
    - Added Math, Catalyst, and EL

Questions?

Hastings
Public Schools

Language Access Plan

Prepared by Andrew Hodges
November 19, 2025

Students are the heart of all we do

Hastings Public Schools: Language Access Plan Overview

Hastings
Public Schools

- Ensures compliance with state (Minn. Stat. §123B.32) and federal requirements.
- Provides a roadmap for equitable communication with multilingual families.
- Supports staff in accessing interpretation, translation, and language development resources.

Purpose and Goals

Hastings
Public Schools

Purpose:

- Provide clear systems for communication with all families, regardless of language background.

Goals:

- Identify and meet language service needs.
- Train and support staff in using approved interpretation and translation tools.
- Monitor and evaluate effectiveness annually.

Language Assistance Services

Hastings
Public Schools

Interpretation Options:

- Language Line: For phone calls home.
- In-Person Interpreters: Use for parent/family in-person meetings or conferences. (Requested through building office.)

Translation Tools:

- TalkingPoints: Text and email in families' preferred languages.
- TransACT: Provides required written ESSA notices and forms (free statewide access).
- District Website: Available in English and Spanish

Role of English Learner Educators

Hastings
Public Schools

- Specialized Instruction: Develop English proficiency in listening, speaking, reading, and writing.
- Progress Monitoring: Track and report language and academic growth.
- Family Support: Help multilingual families navigate school systems and resources.
- Professional Learning: Train teachers to support multilingual learners effectively.

Implementation and Procedures

Hastings
Public Schools

Oversight:

- Director of Teaching & Learning and Director of Communications

Identification & Access:

- Preferred language captured during enrollment and visible in Infinite Campus.
- Enrollment staff trained to access interpreters.
- Teachers encouraged to confirm families' communication preferences.

Notice of Services:

- Communicated via Family Handbook, back-to-school events, and registration.
- Interpreters scheduled in advance for conferences and advisory meetings.

Training and Maintenance

Hastings
Public Schools

- **Staff Training:** December 1 training provided to staff during Staff Development. Beginning 26-27 school year, reviewed annually during Workshop Week.

- **Plan Maintenance:** Updated yearly based on usage, feedback, and available languages.

Recommendation

Hastings
Public Schools

- Adopt the plan as the Hastings Language Access Plan
  - Hastings Language Access Plan

Questions?

Building Construction Fund Projects as of 10/31/2025

	A	B	C	D	E	A-C-D-E	
Project	Project Budget	Vendor Bid Amount +/- Change Orders	Vendor Contract Expenses to Date	Wold/Loeffler Fees to Date	Other Expenses Less Rebates to Date	Remaining Funds	Status
High School Roof Replacement	4,645,800	2,944,318	2,944,318	294,530	11,568	1,395,384	Complete
High School & Pinecrest Chillers	1,182,000	753,551	753,551	74,842	(34,273)	387,879	Complete
Multi-Site Exterior Lighting	468,500	246,483	246,483	30,569	(26,321)	217,770	Complete
High School & McAuliffe Parking Lot	1,516,540	1,084,851	1,084,851	116,970	22,836	291,883	Complete
High School Track Resurfacing	360,000	286,864	286,864	23,219	3,323	46,593	Complete
High School BAS Replacement	1,951,100	606,642	606,642	123,429	28,570	1,192,459	Complete
Pinecrest Partial Roof Replacement	373,000	289,800	289,800	23,757	248	59,194	Complete
McNamara Stadium Improvements	3,370,000	2,688,639	2,688,639	216,215	286,531	178,615	Complete
Pinecrest Deferred Maintenance	968,000	602,279	602,279	62,183	248	303,290	Complete
Early Childhood Improvements (High School)	445,000	275,513	275,513	28,362	1,414	139,711	Complete
District Wide Camera Project	382,000	192,975	192,975	24,421	22,175	142,429	Complete
Tilden Deferred Maintenance & Roof	828,746	691,944	691,944	49,803	29,121	57,878	Complete
Board Room Renovations	93,359	-	-	-	63,193	30,166	Complete
High School Athletic Field Parking Lot	506,000	426,038	426,038	27,646	20,549	31,766	Complete
Pinecrest Exterior Emergency Lighting	10,000	-	-	-	4,780	5,220	Complete
High School Tennis Court Replacement	542,000	495,345	495,345	34,683	34,647	(22,674)	Complete
Kennedy & McAuliffe Partial Roof Replacement	533,200	405,900	405,900	33,978	3,154	90,168	Complete
High School Lecture Hall	140,000	-	-	-	139,530	470	Complete
Replace Middle School Softball & Baseball Backstops	160,000	-	-	-	84,647	75,353	Complete
Miscellaneous Deferred Maintenance Projects <$100,000	367,100	-	-	-	135,856	231,244	Complete
High School Baseball Drainage	200,000	-	-	-	61,770	138,230	Complete
Tilden Asbestos	18,400	-	-	-	-	18,400	Complete
Miscellaneous Deferred Maintenance Projects <$100,000	27,800	-	-	-	9,005	18,795	Complete
Middle School Improvements	23,814,024	22,189,111	22,189,111	1,385,892	251,768	(12,747)	Complete
High School Retaining Wall	50,000	-	-	339	47,500	2,161	Complete
Middle School Privacy Improvements	324,300	263,071	263,071	15,522	1,261	44,446	Complete
High School Parking Lot Improvement - Phase 3	324,760	138,208	138,208	6,340	7,100	173,112	Complete
High School Lighting (split from HS Deferred Maintenance)	119,939	128,822	128,822	2,555	(11,439)	0	Complete
District Office Renovations	278,000	164,723	164,723	19,169	98,904	(4,796)	Complete
Middle School Storage Building	452,500	418,363	418,363	15,275	19,518	(657)	Complete
ALC Renovation	1,421,640	1,169,674	1,165,674	120,806	116,940	18,220	Complete
McAuliffe Deferred Maintenance & Water Coolers	336,731	288,842	288,842	12,216	42,869	(7,197)	Complete
Middle School Track	404,750	341,273	341,273	40,196	17,334	5,947	Complete
Monument Signs	357,000	326,472	326,472	14,029	8,609	7,890	Complete
Board Room Renovations - Phase II	6,641	-	-	-	5,845	796	Complete
Water Coolers (Tilden & Middle School)	182,000	142,500	142,500	11,559	198	27,743	Complete
HHS Privacy Improvements	1,013,063	876,007	876,007	127,025	6,880	3,150	Complete
Middle School Partial Roof Replacement	717,200	747,255	747,255	45,778	10,396	(86,230)	Complete
Gymnastics	50,000	-	-	-	21,913	28,087	Complete
Tilden Preschool Classroom	90,000	60,660	60,660	5,877	678	22,785	Complete
Door & Glass Improvements Phase I	67,262	31,450	31,450		35,812	(0)	Complete
Safety & Security Improvements-Phase I	33,245	33,245	33,245			-	Complete
Middle School Media Center	160,000	-	-	-	92,157	67,843	Complete
Replace High School Carpet (Phase I&II)	537,629	376,700	376,700	43,234	117,695	0	Complete
High School Fire Alarm/Alert System Replacement	410,000	362,552	362,552	27,735	135	19,579	Complete
District Wide Fire Alarm/Alert System Replacement	205,000	161,250	161,250	23,110	1,864	18,775	Complete
Kennedy Deferred Maintenance	662,576	599,554	599,554	19,106	6,951	36,965	Complete
Nature Preserve Gravel Parking Lot & Monument Sign	9,100	-	-	-	9,100	-	Complete
High School Student Entrance Bollards	5,000	-	-	-	5,000	-	Complete
Technology Improvements	2,529,625	-	-	-	2,529,625	-	Complete
Replace High School Carpet (Phase III)	74,471				74,471	-	Complete
High School TuckPoint (split from HS Deferred Maintenance)	237,075	236,791	236,791	-	284	0	Complete
Door & Glass Improvements (Middle School split w/LTFM)	432,738	380,393	380,393	33,445		18,901	Complete
Grounds/Site Improvements (split w/Capital)	500,000	464,605	464,605	35,265	222	(92)	Complete
Safety & Security Improvements	576,468	424,152	424,152	70,553	17,193	64,571	Complete

Radio Replacement	100,000	-	-	-	100,170	(170)	Complete
Contingency	2,007,858	-	-	-	-	2,007,858	Contingency
Reallocations from/to projects	(9,731,222)	-	-	-	-	(9,731,222)	Reallocation
Interest Earnings		-	-	-	-	2,646,698	Interest Earnings
Subtotal	**47,847,918**	**42,316,814**	**42,312,815**	**3,239,633**	**4,539,525**	**402,643**	

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	
Interior Locks Allowance-Door Hardware Upgrades	420,000	379,619	271,288	37,755	2,026	108,931	In Process
High School Deferred Maintenance (Storefront/Shower Valves)	264,386	227,515	219,484	36,172	242	8,488	In Process
Middle School Pod Redesign	235,000	57,045	57,045	-	154,523	23,432	In Process
Subtotal	**919,386**	**664,179**	**547,817**	**73,927**	**156,790**	**140,851**	

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	
	-	-	-	-	-	-	In Design
Subtotal	**-**	**-**	**-**	**-**	**-**	**-**	

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

Other District Projects	A	B	C	D	E	A-B-E	
Flexible Learning Furniture	600,000	-	-	-	582,905	17,095	Not Completed
Subtotal	**600,000**	**-**	**-**	**-**	**582,905**	**17,095**	

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

Total	**49,367,304**	**42,980,994**	**42,860,632**	**3,313,560**	**5,279,221**	**560,589**	

Complete and In Process (does not include contingency)	56,490,668
Project Total	49,367,304
%	114%

Transfers from/(to) Contingency:

$445,000 Early Childhood Improvements (High School)
$ 87,000 High School Athletic Field Parking Lot
$ 44,300 High School Retaining Wall
$113,024 Middle School Bathrooms near Auditorium
$300,000 Technology
$244,500 Water Coolers ($50,000 Tilden, $62,500 McAuliffe, $132,000 Middle School)
$746,250 High School Privacy Improvements (Athletic Locker Rooms)
$160,476 Kennedy Deferred Maintenance
$167,131 McAuliffe Deferred Maintenance
$290,000 Middle School Storage Building
$542,000 High School Tennis Court Replacement
$330,000 District Office Renovations
$100,000 Board Room Renovations
$85,000 Entrance Security Improvements
$503,750 Additional to HHS Privacy Improvements (Bathrooms)
$362,500 Middle School Privacy Improvements
$140,000 High School Lecture Hall
$200,000 HHS Baseball Field Drainage
$493,750 Middle School Track Replacement
$856,563 HS Team Locker Privacy Improvements
$1,421,640 ALC Renovation
$397,500 Transferred from HHS Privacy Improvements to Middle School Storage Building
$160,100 Additional to Middle School Improvements
($38,200) from Middle School Privacy Improvements
($600,000) from High School Privacy Improvements
($50,000) from High School Carpet
$86,000 Additional to Kennedy Deferred Maintenance
$400,000 Technology
$200,000 Monument Signs
$500,000 Grounds/Site Improvements
$300,000 Additional to Safety & Security Improvements
$202,000 Additional to Monument Signs
($52,000) from District Office Renovation
($96,000) from HS Privacy
($89,000) from MS Track
($235,000) from Storage Building
($160,000) from DW Fire Alarm/Alert System
($25,000) from HS Fire Alarm/Alert System
$324,713 Safety & Security Improvements
$120,000 Interior Locks Allowance (Middle School add)
$629,625 Technology
$ 50,000 Gymnastics
$160,000 Middle School Media Center
$ 90,000 Tilden Preschool Classroom
$ 5,000 High School Student Entrance Bollards
$ 50,000 Nature Preserve Gravel Parking Lot
$ 17,000 High School Shower Valves
$235,000 Middle School Pod Redesign
($85,900) from Nature Preserve Parking Lot & Monument Sign

CONNECTIONS AMSD

News from the Association of Metropolitan School Districts

November 2025
Volume 23
Number 2

November 7, 2025
Board of Directors Meeting
7 a.m. - 9 a.m.
Quora Education Center
NE Metro 916
Little Canada

November 11, 2025
Annual Conference
7:30 a.m. - 1:30 p.m.
Minneapolis Marriott Northwest
Brooklyn Park

November 21, 2025
Executive/Legislative Committee Meeting
7:30 a.m. - 9 a.m.
Anderson Center
Bethel University
Arden Hills

December 5, 2025
Board of Directors Meeting
7 a.m. - 9 a.m.
Quora Education Center
NE Metro 916
Little Canada

Hastings High School Brings Cutting-Edge Medical Technology to Students

This summer, Hastings High School became the first high school in Minnesota to introduce a groundbreaking educational tool: the ***Anatomage Table***. Often described as a "life-sized, 3D interactive computer," the Anatomage Table is revolutionizing how students learn anatomy, physiology, and health sciences. Thanks to a combination of community support, district innovation, and forward-thinking partnerships, students now have access to state-of-the-art technology that was once only found in medical schools and advanced research institutions.

A Transformational Investment
Dr. Kristine Wehrkamp Herman, Superintendent, views the acquisition as a pivotal moment for the students of Hastings High School. "The investment in the Anatomage Table will potentially give our students an advantage when they enter the next stage of their career or college pathway. The hands-on opportunity that students will experience in multiple facets of the sciences that this tool provides will help them determine their future career path."

The Anatomage Table replaces traditional consumables, like dissection specimens or lab kits, with digitized real human cadavers. Students can manipulate 3D images to study skeletal structures, vascular systems, or organ functions with extraordinary detail, down to a resolution of half a millimeter. The system includes cadavers of varying ages and conditions, allowing students to explore both normal and pathological anatomy in ways that deepen understanding beyond a textbook.

The model Hastings purchased also includes science applications across biology, physics, chemistry, Earth, and space science, ensuring that students in multiple disciplines, not just those pursuing healthcare, will benefit.

Continued on page 2

Today is Election Day! Fifteen AMSD member districts have important referendum questions on the ballot and 21 member districts have school board elections. If you have an election in your school district, and you haven't already done so, make sure you VOTE today and encourage your family and friends to join you. Thank you, and I'm excited to see many of you at the AMSD annual conference on Nov. 11.

From the AMSD Chair, Jim DeMay, Mounds View Board Member

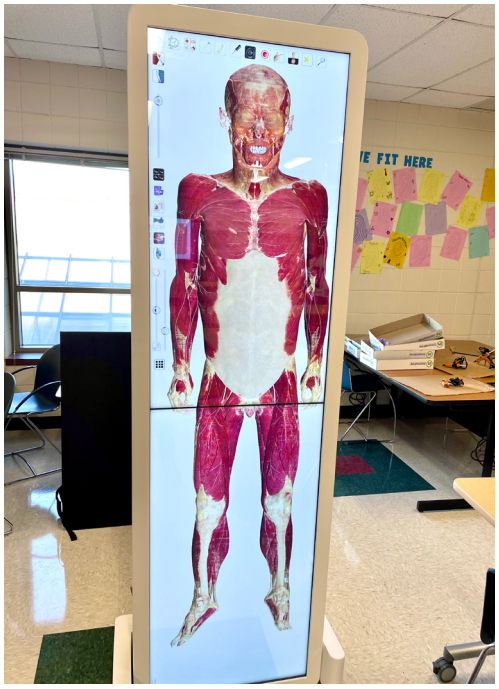
Striking a Balance Between Classroom Instruction and Industry Engagement

Continued from page 1

Innovation Backed by Community

The idea to bring this technology to Hastings grew out of conversations at a Minnesota School Board Association training, where district leaders first saw the table demonstrated. After further research and discussions with vendors, the district identified creative budgeting solutions and secured crucial outside funding to make the purchase possible.

A significant portion of the funding was made possible through a generous contribution from the Ruth and George Doffing Charitable Fund, demonstrating once again how community partnerships strengthen Hastings Public Schools. “We are incredibly fortunate to have a community that supports our students so strongly,” said School Board Chair Carrie Tate. “This table represents not only an investment in technology, but an investment in the future of every student who walks through our doors.”



Connecting Students to Real-World Pathways

The Anatomage Table is arriving at the perfect time. This fall, Hastings High School launched its new Healthcare Professionals class in partnership with Allina Health. The course was designed to provide juniors and seniors with a broad overview of careers in healthcare, ranging from pharmacy to radiology to nursing. Interest has been overwhelming, with more than 120 students signing up for the course’s first semester, creating a waitlist rarely seen for a brand-new program. The class strikes a balance between classroom instruction and industry engagement. Nearly 40 healthcare professionals from Allina are scheduled to interact with students, providing firsthand insights into their roles and responsibilities. Lessons range from reading lab results to simulating patient care scenarios. In one case study, students evaluate a fictional 65-year-old patient experiencing chest pain, using vital signs and test results to determine next steps.

The Anatomage Table has quickly become a centerpiece of this class. Students use it to explore anatomy interactively, trace blood flow through the heart, or examine case studies drawn from real patient data. By bridging classroom instruction with authentic medical scenarios, the table helps students see how science translates into healthcare practice.

A Unique Learning Opportunity

At the time of its purchase, Hastings was believed to be the only high school in Minnesota with access to this advanced tool. Traditionally, the Anatomage Table has been used in higher education settings, including medical schools, nursing programs, and research institutions. Bringing it into a high school setting is a bold move, designed to give students early exposure to college-level learning experiences.

“The earlier students can explore their interests, the better prepared they’ll be to make decisions about college and career,” said Doran. “This table allows them to experiment, to ask questions, and to engage in science at a much deeper level than ever before.”

Whether a student chooses to pursue healthcare, engineering, science, or another pathway, the skills gained through interactive, inquiry-based learning will serve them well. For some, it may spark a lifelong passion for the medical field. For others, it may provide a foundation in critical thinking and problem-solving that can be applied in various contexts. The Anatomage Table expands opportunities for students and strengthens the pathways that connect their learning today to success tomorrow.

This month’s member feature was submitted by Kari Gorr, Director of Community Education and Communications, Hastings Public Schools.

State Demographics Predict Declines in Student Populations — Increases in Racial, Ethnic Diversity

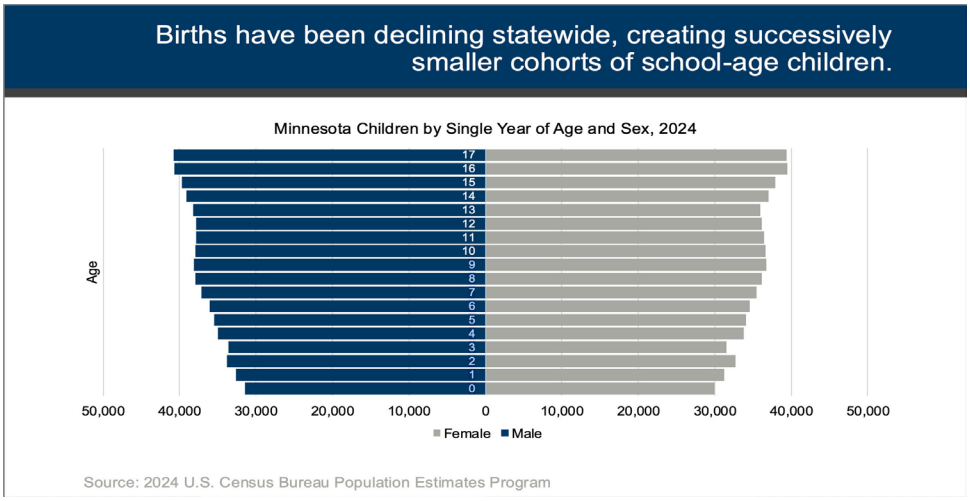
Minnesota schools are at a population crossroads as the state — and our school districts — must prepare not only for declining birth rates statewide, but the influx of new immigrant communities in recent years that will need support, engagement and infrastructure, if they are to succeed.

That's the prediction from the Minnesota State Demographic Center, which forecasts that the state's overall student population will continue to drop year-over-year into the foreseeable future while the school-age population grows more diverse.

Minnesota State Demographer Dr. Susan Brower told the AMSD Board of Directors in October that while births had been declining statewide well before the pandemic, she speculates that statewide population and workforce growth will continue to slow into the foreseeable future. At the same time, she noted, the percentage of racial and ethnic diversity in Minnesota's school-age population will continue to increase.

That is consistent with the MN Department of Education's latest special population report showing nearly 11 percent of students statewide were identified as English learners in 2024-25. More than 91,000 students were eligible for English learner services, an increase of more than 7,000 students from 2023-24.

Meanwhile, the total number of children statewide, by age, is shrinking. As the 2024 chart of Minnesota Children by Single Year of Age and Sex shows, births in Minnesota have been steadily declining statewide, creating successively smaller cohorts of school-age children from ages 17 to 0.



"This is a bigger kind of social and economic trend that's happening," Brower said. "It's tied into our economics and to social norms, and I don't expect to see it turn around anytime soon."

But planning for a school-aged population to downsize — while it's simultaneously growing in immigrant and non-English speaking populations — offers Minnesota a chance to realign its educational resources for the future, Brower said.

"Even speaking about funding formulas, we've created formulas that work during a period of ongoing growth, both population growth and growth in the child population."

"We're really at a different place here, and while this can be unsettling to be kind of in a new place, we can also take stock and say OK, now that we're here, what would work better going forward, given the fact that we're not likely to be growing as much, given the fact that we're likely to have these other kind of costs in the state budget?"

"It gives us this opportunity to rethink some of how we've done things in the past."

Continued on page 4

Immigrants a Significant Source of Growth in MN in Recent Years

Continued from page 3

Data trends have shown that for more than 20 years young adults lead the exodus of Minnesota's population decline — which is a characteristic of the greater Midwest region losing its 19, 20, and 21-year-olds to post-secondary schools in other states and opportunities in larger cities and the coasts. But while young adults may fly their proverbial nests, many other populations see opportunity in Minnesota.

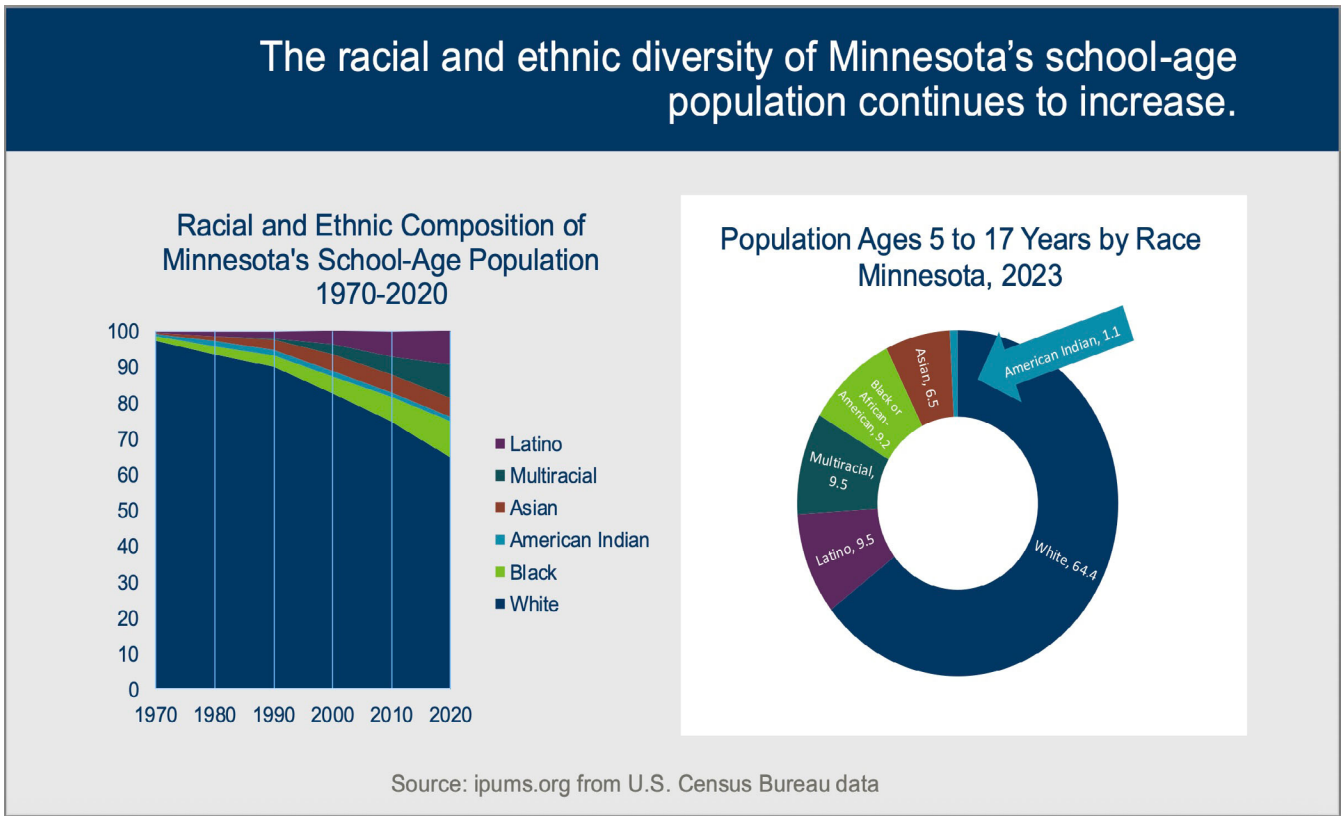
Brower said data from the last three years showed a net population increase of an estimated 30,000 from international immigration — "a really high number" — which she credited to Minnesota's "large, growing, and a well-economically-situated metropolitan area, which tends to be more of a destination spot for new immigrants." Brower noted that the recent growth in the number of international immigrants is likely to slow given the changes in federal immigration policy.

That influx also means increases in racial and ethnic diversity for Minnesota's school-age population, which brings opportunities and challenges. Currently one in five children in Minnesota — 20 percent — have at least one foreign-born parent.

Additional staff and support are critical to help these students succeed. Several AMSD districts now report more than 20 percent of their student population eligible for English learner services including Minneapolis, Saint Paul, Richfield, Burnsville, St. Cloud and Columbia Heights — which reported nearly half (48.3 percent) of its student population in 2024-25 as eligible for EL services.

"The Legislature needs to come along," Brower said. "The whole state, communities need to come along and understand that we are in a different place than we were in the past."

- LINK: View the Minnesota State Demographic Center Data



Association of Metropolitan School Districts

2 Pine Tree Drive, Suite 380, Arden Hills, MN 55112 • 612-430-7750 • www.amsd.org

Position on Taxpayer Subsidies for Nonpublic K-12 Education

Any school receiving public aid or enrolling students from families receiving public educational subsidies should be accessible to all students, transparent to taxpayers, and accountable to federal and state laws and rules applicable to public schools.

AMSD BELIEVES

- Minnesota's constitutional duty to establish a general and uniform system of public schools obligates state policymakers to focus on funding its public schools adequately.
- Minnesota has extensive school choice options through open enrollment, dual enrollment programs, charter schools, online learning, and educational tax credits and deductions.
- Minnesota provides significant direct subsidies to nonpublic schools to assist with the costs associated with transportation, textbooks, special education, counseling and nursing services. In addition, tax credits and deductions are available to families of private school students.
- State taxpayers have a right to expect that any institution that receives public dollars will be accessible to all children, including children with special needs, held accountable for how those funds are expended, and adheres to all applicable federal and state laws and rules including the Individuals with Disabilities Education Act and the Every Student Succeeds Act.

BACKGROUND

The Minnesota Constitution prohibits the State from directing public money to sectarian schools. Article XIII, Section 2 states, "In no case shall public money or property be appropriated or used for the support of schools wherein the distinctive doctrines, creeds or tenets of any particular Christian or other religious sect are promulgated or taught."

While voucher proponents claim taxpayer subsidies for nonpublic schools save money, research by Bruce Baker of the University of Miami indicates that universal voucher programs, in fact, cost taxpayers more. In Florida, for example, costs exploded from an estimated $676 million in 2023 to nearly $4 billion for the 2024-25 school year. Baker notes Arizona saw an increase of nearly $400 million (a 211 percent jump) when they expanded their ESA voucher program in 2022-23.[1]

Furthermore, Baker notes that recently adopted and expanded voucher programs have driven public expenditures to higher income families whose children already attended private schools, and on average, lead to lower (and less equitable) outcomes. Specifically, he notes:

- Not only are most participants in these programs already enrolled in private school but they tend to be from the highest income brackets.
- Subsidies are often going to schools that engage in discriminatory admissions of students, creating inequality of access.
- To the extent that researchers have studied and measured the academic outcomes of these programs, they have

DRAFT

been dismal, yielding more damage to student outcomes in reading and math than major national disasters or the recent global pandemic.

Research by FutureEd found similar results when it conducted an in-depth analysis of the eight states that operated universal or near-universal private school choice programs during the 2023–24 school year: Arizona, Arkansas, Florida, Iowa, Indiana, Ohio, Oklahoma, and West Virginia. The study found that contrary to many lawmakers' expectations, most participants were already in private schools. While public school enrollment didn't immediately decline, state budgets were strained in ways many legislators had not anticipated. At the same time, participation skewed toward higher-income, predominantly white families. Oversight was limited, with few states requiring robust academic reporting or quality controls for providers.[2]

State policymakers should focus on their constitutional duty to establish a general and uniform system of public schools. By many measures, the State is not meeting that obligation:

- Beginning in FY26, the education funding formula is linked to inflation to a maximum increase of 3 percent. However, from 2003 to 2026 the formula lost $1,420 per pupil to inflation leaving a gap that continues to impact school district budgets. [3]

- The 2023 Education Bill increased special education cross subsidy reduction aid to 44 percent in FY24 and then to 50 percent in FY27, providing some financial relief. However, even with this investment, a shortfall of $448 million will remain.

- In FY24, AMSD school districts spent nearly $180.8 million on services for English learners but received just $36.7 million in English learner funding.[4] The 2023 Education Bill included new investments in the English Learner program, but even after full implementation, a shortfall will remain.

DRAFT

Endnotes

[1] 1 Baker, Bruce D. (2024): "Time to Rein in School Vouchers" School Finance 101. https://schoolfinance101.com/2024/08/06/time-to-rein-in-vouchers/

[2] Bella DiMarco: "Directional Signals: A New Analysis of the Evolving Private School Choice Landscape" (2025): https://www.future-ed.org/directional-signals-a-new-analysis-of-the-evolving-private-school-choice-landscape/

[3] Ehlers Public Finance Advisors (2024): MDE June 2024 Inflation Estimates and Minnesota Laws 2023.

[4] Minnesota Department of Education FY23 English Language cross-subsidy figures.

Association of Metropolitan School Districts

2 Pine Tree Drive, Suite 380, Arden Hills, MN 55112 • 612-430-7750 • www.amsd.org

Position on Special Education

The Governor and Legislators should repeal the $250 million contingent cut to special education cross-subsidy reduction aid enacted in 2025 and increase state funding for special education to reduce shortfalls and ensure that all students have the resources and opportunities necessary to achieve state and federal standards.

AMSD BELIEVES

- Special education services provided by Minnesota's public schools are critical to the education and quality of life of students with special needs.
- Reductions in children's health services provided by the state and counties have created a system where public schools are the frontline of children's mental health services.
- A growing number of students are coming to school with increasingly complex special education disabilities and extraordinary mental health needs.
- State special education funding and policy must ensure a safe learning environment for both students and staff.

BACKGROUND

The federal government mandated special education in 1975 when Congress required states to provide a free and appropriate education in the least restrictive environment to all children with disabilities from 3 to 21. While the 1975 law authorized federal funding of "up to 40 percent of the national average per pupil expenditure for each special education student," the federal government has never come close to providing that level of funding. The Special Education Expenditure Project (SEEP) estimates it costs 1.9 times more to educate the average special education student than the average student without special needs.

In March of 2013, the Minnesota Office of the Legislative Auditor (OLA) released a comprehensive evaluation report on special education. Among the key findings were that many school districts are diverting state general education aid and referendum revenue to pay for mandated special education. The amount districts divert from their general education funds to pay for the shortfalls created when state and federal governments do not fully fund these mandated services is often referred to as a "special education cross-subsidy." The 2013 Legislature made some progress in addressing the OLA findings by approving $40 million for special education cross subsidy aid and requiring the serving school district to pay 10 percent of the costs for the non-resident special education students they serve.

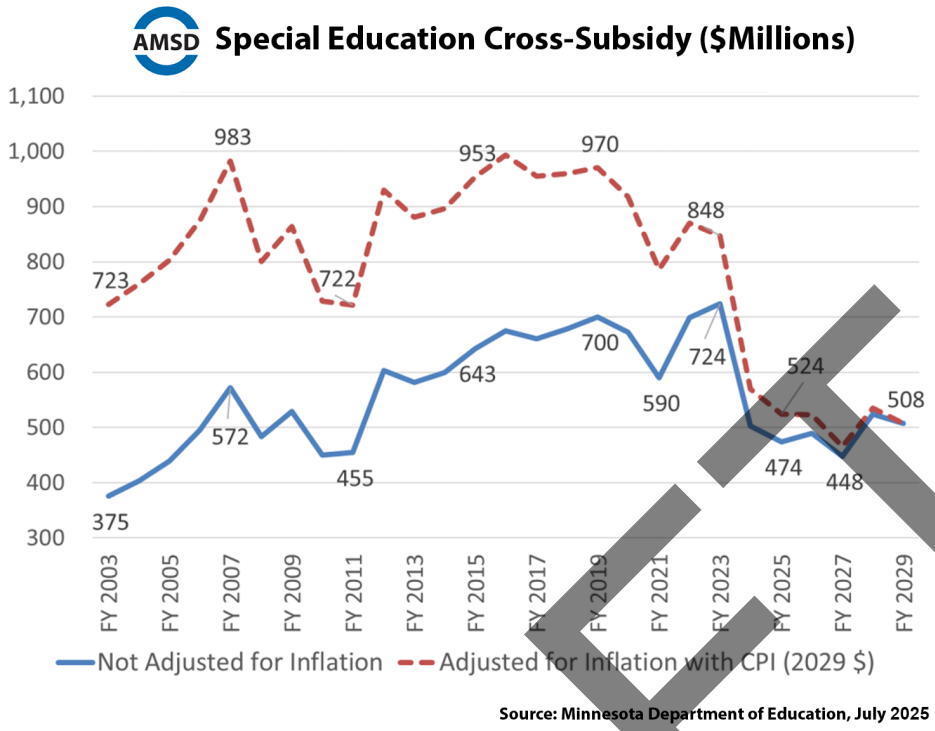
In 2019, the Legislature took further action by adding a new component to the special education formula — cross-subsidy reduction aid — equal to 2.6 percent of unreimbursed costs for FY20 and 6.43 percent of the cross-subsidy for FY21 and later. The special education aid cap was phased out and eliminated in FY21 and later. It also reduced the portion of unreimbursed special education costs the serving district can bill back to the resident district from 90 percent to 85 percent in FY20 and 80 percent in FY21 and later.

The 2023 Legislature made significant progress toward addressing the overwhelming special education shortfalls faced by school districts. The 2023 Education Bill increased special education cross subsidy reduction aid from 6.43 percent to 44 percent for FY24, FY25, and FY26. In FY27, cross-subsidy reduction aid will increase to 50 percent.

DRAFT

AMSD Position on Special Education

Figure 1



Source: Minnesota Department of Education, July 2025

MDE is required to annually submit a cross-subsidy report to the legislative committees having jurisdiction over K-12 Education showing the amount each district is subsidizing special education costs with general education revenue. The recently released FY24 Special Education Cross-Subsidies report shows the impact of the investments included in the 2023 education bill.

As the graph shows, following the passage of the 2023 education bill, the FY24 cross-subsidy declined from $724.4 million to $502.6 million. MDE projects it will decrease to $474.1 million in FY25, increase to nearly $490 million in FY26, and then drop to $448.1 million in FY27 when cross-subsidy reduction aid increases to 50 percent.

However, the updated report does not reflect the 2025 education bill which lowered the reimbursement of special education pupil transportation expenditures from 100 percent of eligible costs to 95 percent of eligible costs for fiscal year 2026 and 90 percent of the eligible costs for fiscal years 2027 and later. The bill also created a Blue-Ribbon Commission on Special Education charged with identifying $250 million in cost savings in the 2028-29 biennium. If the commission fails to identify $250 million in savings, the cross-subsidy reimbursement percentage will be reduced proportionately to reach the $250 million target. The bill also lowered the reimbursement of special education pupil transportation expenditures from 100 percent of eligible costs to 95 percent of eligible costs for fiscal year 2026 and to 90 percent of eligible costs for fiscal years 2027 and later.

Further complicating the challenge for school districts is the issue of "tuition billing," whereby a serving school district or charter school is allowed to bill back significant portions of special education costs to a student's resident school district. Insufficient special education funding has a tremendous financial impact on AMSD member school districts, ranging from $628 per pupil in outer-ring metro suburbs to more than $1,240 per pupil in Minneapolis and Saint Paul. In comparison, the average per pupil cross-subsidy for charter schools is just $255.[4] In FY24-25, AMSD districts spent more than $76.4 million of their general education revenue on special education costs for resident students attending charter schools.

The recent investments to address the special education cross-subsidy provided some financial relief for school districts. At the same time, the potential reduction in cross-subsidy aid included in the 2025 Education bill could result in a significant increase in cross-subsidies.

Endnotes

[1] Special Education Expenditure Project, "What Are We Spending on Special Education Services in the United States, 1999-2000?" June 2004, Report funded by the United States Department of Education.
[2] Minnesota Office of the Legislative Auditor, Evaluation Report: Special Education, available at: http://www.auditor.leg.state.mn.us/ped/pedrep/sped.pdf
[3]The special education cross-subsidy refers to the amount of general education revenue that a school district uses to pay for its special education program. In other words, the cross-subsidization estimate describes how much additional revenue a district needs to fund special education at the mandated level and still maintain funding for regular education programs. AMSD uses the adjusted net cross subsidy in its calculations.
[4] Minnesota Department of Education, updated numbers from "Special Education Cross-Subsidies Fiscal Year 2024: Report to the Legislature."

DRAFT

Association of Metropolitan School Districts
2 Pine Tree Drive, Suite 380, Arden Hills, MN 55112 • 612-430-7750 • www.amsd.org

Position on School and Student Safety

State policymakers must prioritize school safety by providing necessary funding for secure facilities, staff training, and student support services. In addition, state policymakers should strengthen requirements for secure gun storage.

AMSD BELIEVES

- A safe and welcoming learning and work environment is an essential characteristic of an effective school.
- Keeping students, teachers and staff safe from the threat of gun violence is the joint responsibility of state policymakers, law enforcement, community leaders, parents, and educators.
- School safety is a collaborative community endeavor situated in the local context through ongoing communication and training across schools, law enforcement, and community organizations.
- School districts must be given the resources needed to provide safe learning environments for students and staff.

BACKGROUND

- An estimated 4.6 million American children live in households with at least one loaded, unlocked firearm. Evidence shows that secure firearm storage is an essential component to keep schools and students safe. It is critical for the safety of children at home that the Legislature expand and pass safe storage laws.

- Every year roughly 350 children under the age of 18 unintentionally shoot themselves or someone else and another 1,200 children and teens die by gun suicide each year, most often using guns belonging to a family member.

- Statistics indicate that in incidents of gun violence on school grounds, 75 percent of active shooters are current students or recent graduates and up to 80 percent of shooters under the age of 18 obtained the gun from their own home, a relative's home, or from friends.[1]

- At least one unsecured gun is stolen from a car every nine minutes in the U.S. and the rate of gun thefts from cars tripled from 2013–2023. More than half (51 percent) of gun thefts in 2022 involved firearms stolen from vehicles; gun thefts from cars are now the largest source of stolen guns.[2]

- The Safe Schools Levy has been frozen at $36 per pupil since FY15.

- The 2025 Education Bill reduced funding for student support services by $28.7 million in the 26-27 biennium and $23.7 million in the 28-29 biennium.

ENDNOTES

[1] The Violence Project: How To Stop A Mass Shooting Epidemic by Jillian Peterson, PhD and James Densley, PhD
[2] Be Smart For Kids: https://besmartforkids.org/; https://besmartforkids.org/secure-gun-storage-in-cars/

DRAFT

Association of Metropolitan School Districts

2 Pine Tree Drive, Suite 380, Arden Hills, MN 55112 • 612-430-7750 • www.amsd.org

Position on Charter Schools

The Legislature should direct the Legislative Auditor to evaluate the performance and accountability of charter schools. The study should also examine the impact charter schools have on school segregation and identify which, if any, exemptions from state law or rule allow charter schools to increase student achievement or increase efficiencies. In addition, state policymakers should ensure that school districts are fully reimbursed for the cost of providing transportation and special education services to charter school students.

AMSD BELIEVES

- Students and families are best served when charter schools are held to the same high standards applied to school districts.
- School districts should not be required to subsidize the transportation and special education costs of charter schools.

The first charter school opened in Minnesota in 1992. A key motivation behind establishing charter schools was the opportunity for charters to serve as labs of innovation to try new instructional strategies and models that, if successful, could be replicated by school districts throughout the state. According to the charter school law (124E.01), the purpose of charter schools is to:

1. Increase learning opportunities for all students;
2. Encourage the use of different and innovative teaching methods;
3. Measure learning outcomes and create different and innovative forms of measuring outcomes;
4. Establish new forms of accountability for schools; or
5. Create new professional opportunities for teachers, including the opportunity to be responsible for the learning program at the school site.

Charter schools are exempt from many state statutes and rules applicable to school districts to allow them to pursue these goals. However, the state does not collect best practices data from charter schools or examine whether freedom from certain state statutes and rules has allowed them to accomplish their achievement goals. A Minnesota Star Tribune report in 2024 showed that while Minnesota spends more than $1 billion on charter schools annually, just "a handful have high average math and reading proficiency, [while] most tend to be lower than the averages of traditional public schools."

Under current law charter schools bill a special education student's resident school district for eligible unreimbursed special education costs. This has a significant impact on school districts as charter schools spend more per pupil than traditional schools to educate students with special needs. School districts have no ability to ensure that the services provided by charter schools are delivered effectively and efficiently, exacerbating the underfunding of district special education programs. Prior to FY15, charter schools were able to bill back 100 percent of eligible unreimbursed costs. Beginning in FY15, charter schools were allowed to bill back no more than 90 percent of eligible unreimbursed costs, unless at least 90 percent of the charter schools' students qualify for special education costs in which case the full 100 percent could be billed back to the resident school district. The 2019 Legislature further restricted the amount charter schools can bill the resident school district to 85 percent in FY20 and 80 percent in FY21 and later.

DRAFT

AMSD Position on Charter Schools

As the chart below shows, the special education cross-subsidy has a tremendous financial impact on AMSD member school districts. Column (G) shows the average cross-subsidy ranges from $552 per pupil in large non-metro districts to more than $1,240 per pupil in Minneapolis and Saint Paul. In comparison, the average per pupil cross-subsidy for charter schools is just $255.[1]

In 2023-24, AMSD districts spent more than $76.4 million of their general education revenue on special education costs for resident students attending charter schools.

School districts are also required to provide transportation services for any resident student attending a charter school if the charter school chooses to not provide transportation services. School districts must use general education revenue to cover any unreimbursed transportation costs.

The Minnesota Department of Education estimates that public school districts will spend more than $4.87 million in FY25 transporting students to charter schools.

SPECIAL EDUCATION CROSS-SUBSIDY BY DISTRICT TYPE

Special Education Cross-Subsidies FY24

District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adjusted General Education Revenue for Special Education	(F) Adjusted Net Cross-Subsidy (D-E)	(G) Per Adjusted Weighted Pupil Unit WADM
Totals in $	930,278	2,701,224,989	2,014,679,217	686,545,773	124,041,427	562,504,346	$604.66
By Stratum							
Minneapolis and St. Paul School Districts	65,699	259,942,820	161,497,018	98,445,802	16,929,281	81,516,520	1,240.76
Other Metro, Inner Ring Suburbs	95,015	309,352,324	215,124,387	94,227,937	18,202,107	76,025,831	800.15
Other Metro, Outer Ring Suburbs	294,153	860,084,173	633,731,177	226,352,995	41,805,344	184,547,652	627.39
Non-Metro > = 2K Pupils	206,977	597,827,661	454,957,217	142,870,444	28,542,258	114,328,186	552.37
Non-Metro 1K-2K Pupils	99,438	239,121,548	185,435,942	53,685,606	8,803,035	44,882,571	451.36
Non-Metro < 1K Pupils	94,555	202,849,834	153,918,751	48,931,084	6,702,750	42,228,334	446.60
District Totals	855,837	2,469,178,361	1,804,664,493	664,513,868	120,984,774	543,529,094	635.08
Charter Schools	74,440	232,046,629	210,014,724	22,031,905	3,056,653	18,975,252	254.91

Source: Minnesota Department of Education, September 2025

END NOTES

[1] Minnesota Department of Education: Special Education Cross-Subsidies.

DRAFT

Association of Metropolitan School Districts

2 Pine Tree Drive, Suite 380, Arden Hills, MN 55112 • 612-430-7750 • www.amsd.org

Position on Mandate Reduction and Local Control

Unfunded mandates and mandates that limit the ability of locally elected school boards to establish a coherent system that addresses the unique needs of their students and community should be modified or repealed. Any new mandate adopted after March 1 during a legislative session should not be effective before July 1 of the following calendar year.

AMSD BELIEVES

- Federal and state mandates should have a clearly articulated purpose, which is revisited regularly to check for relevance and alignment with other policy goals.
- Policy makers should provide sustainable funding necessary to comply with mandates.
- Locally elected school boards should have levy authority comparable with other local government boards and councils.

BACKGROUND

Local control and citizen input are key components of our democratic system. Decentralized governance improves responsiveness to local concerns, stimulates innovation and participation, and increases accountability. Mandates have been regularly imposed on school districts without sufficient resources to carry them out. Most recently, expansive new mandates and expectations were adopted in the 2023 session including the Read Act, universal school meals, summer unemployment insurance for unlicensed school staff, Earned Sick and Safe Time, and Paid Leave. Some of these new requirements were partially funded, some were temporarily funded, and some did not include funding. In addition, 2023 saw the approval of legislation requiring school boards to negotiate e-learning days, student testing, and student-to-staff ratios. This new mandate eroded inherent managerial rights and contributed to protracted contract negotiations.

The misalignment between the adoption of new legislation and school budget cycles creates budget and operational challenges for school districts. The legislature routinely adopts legislation significantly impacting school districts in late May or even June. This can create daunting budget challenges for school districts which are required to adopt budgets by June 30 and notify teachers of termination for the following year by April 1. To stabilize school budgets and allow for thoughtful planning, the legislature should not adopt any new mandate after March 1 during a legislative session or at a minimum, not make a new mandate effective until July 1 or later of the following calendar year.

Each school district faces unique needs which depend on a variety of factors including demographics, geography, and district size. Locally elected school boards are in the best position to work with their staff, students, parents and communities to address local needs and challenges.

**** See the AMSD legislative platform for specific priorities related to mandates.***

DRAFT

Association of Metropolitan School Districts

EFFECTIVE LEGISLATIVE ADVOCACY GUIDE

BUILDING RELATIONSHIPS WITH LEGISLATORS

Building a strong relationship with your local legislator can have a tremendous impact on your school district.

ESTABLISHING RELATIONSHIPS

- Reach out to legislators early — before the session — to discuss key district priorities and the state of your schools.
- Strive for ongoing, regular communication — be a familiar voice and face to them.
- Know your legislators' backgrounds: Don't assume they are education policy or finance experts. What committees do they serve on? Are they parents? What is their experience outside of the Legislature?
- Communicate on their terms – ask your legislators which methods of communication they prefer: texting, e-mails, phone calls, meetings in person, school visits during legislative breaks, etc.

MAINTAINING RELATIONSHIPS

- Inventory your relationships: By knowing your legislators' committees and issues of interest, you can identify who on your team can help make solid connections.
- Give them a "heads up" on positive and negative news before it is released publicly. This will help them advocate for you.
- Keep social media positive. Always.
- Know the impacts. Be able to let legislators know how proposals may affect your district.
- Say THANK YOU — whether on social media, your district newsletter, a public acknowledgment or a personal note, legislators appreciate recognition of the impact of their work.

VISITING THE CAPITOL?

LET US KNOW—WE CAN HELP.

AMSD is available to assist superintendents, board members, district staff and parents in testifying on key issues.

2026 AMSD Day at the Capitol: Monday, April 13.

JOIN fellow AMSD members as we convene at the Capitol to discuss important education legislation, attend hearings, and meet with key legislators.

Getting there: Maps, directions, parking, and more at the MN Legislature website: www.leg.mn.gov/leg/faq/

Association of Metropolitan School Districts

COMMUNICATING WITH LEGISLATORS

- Share the AMSD platform and your district priorities. Know your data and share your district's information to back it up.
- Develop consistent messaging themes for leadership, school board members, principals and others to deliver to legislators.
- Keep interactions positive and clear.
- Repeat priorities and needs in different delivery forms (meetings, school tours, e-mails, handouts) and from different stakeholders.
- If your legislator introduces a bill on your behalf or one your district supports, offer testimony and handouts to support the bill.
- Ask your legislators if they are interested in establishing a regular check-in time.

- Add legislators to your newsletter and press release distribution.
- Prioritize: Be concise; don't oversaturate them with too much information.
- Make sure information is relevant and timely.
- Invite legislators into your schools and classrooms to observe and participate in various activities or unique programs.
- Your concerns and messages will be better received at the end of session during final budget negotiations if you've established an ongoing rapport/relationship.

Association of Metropolitan School Districts

EFFECTIVE TESTIMONY

- Plan on very brief testimony – often limited to 2 minutes.
- Have your testimony prepared in advance.
- Be clear and concise, try to avoid repeating previous testimony.
- Know your position: State whether you are testifying in support of, or in opposition, to legislation.
- Your testimony is personal. Provide your specific examples.
- Review the list of committee members and learn their backgrounds.

COMMITTEE LOGISTICS AND RULES

- Legislative committee staff is responsible for setting committee agendas for each hearing and will establish guidelines for testimony and the speaking order of testifiers.
- Work with AMSD if you plan to testify on a specific piece of legislation. AMSD can help prepare and submit testimony or handouts.
- Start your testimony when directed by the chair with "Thank you, Madame/Mr. Chair." Identify yourself and your role with your school district.
- Testimony and Q&A is moderated through the chair of the committee.
- Don't guess: It is better to say you will research the issue and provide the information to the committee as soon as possible.

Association of Metropolitan School Districts

AMSD **RESOURCES**

ONLINE RESOURCES

- Session information on our website, **www.amsd.org**, provides regular updates about the legislative session.
- View the AMSD Legislative Platform at **www.amsd.org/platform**.
- Research and details about the AMSD positions on key legislative issues at **www.amsd.org/positionpapers**.
- Find legislators' contact information by school district at **www.amsd.org/advocacy**.
- Links to education bills, summaries and more at **www.amsd.org/billtracker**.
- Legislative resources at MN Legislature Website: **www.leg.mn.gov/**.

STAY CONNECTED WITH AMSD

Web: **www.amsd.org**
X: @amsdmn
Facebook: www.facebook.com/AMSDMN

- scroonquist@amsd.org
- tmelhus@amsd.org
- kjansa@amsd.org
- kris@amundsonstrategies.com
- lori@amundsonstrategies.com

Association of Metropolitan School Districts

FACEBOOK AND X
SOCIAL MEDIA ADVOCACY GUIDE

GUIDELINES & **OVERVIEW**

During the legislative session, AMSD focuses on primarily two social media channels: Facebook and X. While there are multiple social media platforms through which to convey the AMSD platform and messages, we strategically concentrate our efforts on the platforms with the best reach to our audiences. We also post videos on YouTube occasionally as well.

QUICK **TIPS**

> Know the difference between the mediums: X is much faster-paced and about immediacy. Facebook has shelf-life —and allows discussion and commenting that can resonate and be more thoughtful.

> If you really want your voice to be heard, write a post or leave a comment on a post. But be prepared that someone may disagree with you. Don't argue on social media — it's rarely productive. Keep your messaging positive.

> Always read your posts out loud to yourself before you publish them.

> Post photos. Engagement can more than double when a social media post has an image.

> Shares=views. If someone likes or shares your post with their social media followers, that can bring more attention to your message. Make the effort to build digital relationships with influential brands or people you align with — like and share their posts. Doing so will associate you with their brand —and they may even return the favor when you have a post to share.

> Tag, tag, tag. Use the @ sign and make sure you tag every person you mention. That shares your post or comment with their followers and will increase your reach as well.

FACEBOOK BEST PRACTICES

Follow legislators, organizations and news media professional pages (make sure your School District page follows them as well)

How to advocate using Facebook:

> Like a post.
> Leave a positive comment.
> Post a photo, message, question, sentiment, event or article on their wall.
> Share their photo/post.
> Tag legislators in photos or posts.
> Hashtags can also be used on Facebook: #mnleg.

X BEST PRACTICES

Follow your legislators and persons of interest; they usually will follow you back (same with District handle)

How to advocate using X:

> Share: This is simple, low-touch engagement.
> "Favorite": Easy engagement.
> Take a photo with a legislator and tag them.
> At the Capitol or discussing a legislative issue use the hashtag: #mnleg
> Take photos when you are at the Capitol.
> Reply to a Post.
> Send a direct Post to a legislator, note a sentiment, or thank them for their policy stance.

Association of Metropolitan School Districts

SOCIAL MEDIA **ETIQUETTE AND REPUTATION**

- "Free speech" doesn't protect your job or reputation. Social media missteps can follow you for years.
- Avoid negativity. As the saying goes: "You catch more flies with honey than you do with vinegar." Respect and humility are the currency of good social media dialogue.
- There's no distinguishing your public self vs. private citizen self. Even if you are commenting from your personal accounts, the Internet doesn't differentiate your private actions from your public persona. Even saying "Posts are my own" on your official accounts may not distance you from a message being perceived as an official statement or endorsement.
- Your words are not your own. Everything you post becomes property of the platform on which you posted it — the data, the words — everything. Once it's out there, even if you delete it, it's likely still out there somewhere.

DO'S AND **DON'TS**

- **Be careful how you respond.** Don't argue with people.
- **Public awareness.** Remember everything you do is public — even if you are posting in a private group.
- **Don't JOKE.** Humor, especially about politics, doesn't translate well onto social media—not even for professional comedians. Be careful.
- **Don't exaggerate.** Being overdramatic may achieve short-term gains, but hyperbole can just as easily tarnish your reputation. Don't confuse brand awareness with credibility.

ENGAGEMENT, FOLLOWING & MORE

- **Photos are worth a thousand characters.** Photos and galleries — especially closeups on faces — are always the most engaging types of status updates.
- **Permissions and copyright.** Especially when posting photos of students/minors, get permission from the subject before posting their image. And don't post others' material/images without permission or proper attribution.
- **YouTube, Facebook Live and other video.** YouTube is the largest search engine in the world, but to be effective, videos should be short and well produced. Be mindful to not dilute your brand with bad video.
- **Hyperlinks.** We don't own Facebook or X, but we do own amsd.org. Use social media to drive followers back to the AMSD website and platforms where we provide additional resources and messaging.
- **Know your friends.** Be mindful that who you friend, engage with or follow can reflect on you or organization. Take time to read a person's profile before liking or sharing something they post.
- **Calls to action.** If used sparingly, a call-to-action can mobilize followers to a goal — "COME TO OUR BIG EVENT" — but use these sparingly or you risk burning out your followers.
- **Stay focused.** AMSD is a non-partisan association and advocacy organization for public education and students. So what we communicate should advance facts for those priorities.

Association of Metropolitan School Districts

October 31, 2025

To: AMSD Board of Directors

From: Scott Croonquist, Executive Director

RE: Board of Directors Meeting
7 – 9 a.m., Nov. 7, 2025
Quora Education Center
70 County Road B2 W
Little Canada, MN
Breakfast served at 7 a.m. and business meeting begins at 7:30 a.m.

AGENDA

I.	Welcome and Introductions	DeMay
II.	Routine Business	DeMay
	○ Approval of Minutes of October 3 Meeting	
III.	Guest Speakers	DeMay
	○ Rep. Nathan Coulter & Rep. Andrew Myers	
IV.	Effective Legislative Advocacy Presentation	DeMay
	○ Kris Amundson, Lori Grivna & Troy Melhus	
V.	Legislative Committee Report	DeMay
	○ Approval of Updated Position Papers	
VI.	Executive Director's Report	Croonquist
VII.	Upcoming Meetings	DeMay

Executive/Legislative Committee Meeting
7:30 – 9 a.m., Friday, Nov. 21, 2025
2 Pine Tree Dr., Room 301
Arden Hills

Board of Directors Meeting
7 – 9 a.m., Friday, Dec. 5, 2025
Quora Education Center
70 County Road B2 W., Little Canada

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

Community Collaboration Committee Purpose Statement:

The Community Collaboration Committee is a link between the Hastings School District and the ISD200 community. The committee focuses on identifying avenues to continuously improve the district's communication process for increased transparency and to better articulate the district's goals with its stakeholders. The committee seeks opportunities for shared learning, knowledge, awareness, experience, and growth to create a stronger, more united community.

Summary of 11/5/25 meeting

Recap of Community Collaboration Event held October 2 at 6:00 PM

Future Community Collaboration Events:

1-12-2026 at 6 pm Middle School Cafeteria

Improve promotion: Rotary, Chamber, AAUW, Downtown Business Association, Building Newsletters, NAPAC, PTAs/PTOs, Teacher communication, KDWA Superintendent interview, local private schools, social media

School Perceptions Survey Results - key findings, comparisons, roundtable discussions, create priorities.

4-1-2026 at 6 pm Hastings High School Lecture Hall, room F253

Topic - Student successes and growth for 2026/2027

BRIDGE TO SUCCESS

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

ISD 200 Finance, Facilities, and Joint Powers Committee Mission Statement:

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

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

Working collaboratively with City of Hastings elected officials and staff collaborate on opportunities with the City under Joint Powers Programs. The Committee works to maximize shared resources through partnerships with the City, as outlined in Minnesota Statutes 124D.18 et. seq., to achieve meaningful outcomes for students and the community.

ISD 200 Finance, Facilities, and Joint Powers Committee Meeting:

Monday, October 27, 2025 @ 7:30 a.m. at the Tilden Community Center

Attendees:
School District: Mark Zuzek, Carrie Tate, Melissa Millner, Kari Gorr, Jen Seubert, and Dr. Kristine Wehrkamp Herman, LynDee Humble
City: DawnMarie Vihrachoff, Tim Lawrence, mya Beck, Dan Wietecha, Chris Jenkins, and Dave Wilske

ISD 200 Finance, Facilities, and Joint Powers CommitteeMeeting Summary:

1. Review of Joint Powers Agreement Documents
    - Minor changes were made to the Joint Powers Agreement including a provision to allow either party to terminate the agreement, with written notice at least one year prior of the desired termination.
    - Minor changes were made to Addendum A including an articulation that any unanticipated costs not already noted in the agreement would come back to the steering committee for consideration.
    - Only grammar and topographical changes were noted on Addendum B.
    - The prior Lease Agreement and the related Amendment were for the Joint Maintenance Facility will be reviewed, and edits to those documents will be recommended by Chris Jenkins and Scott Stockdale. It was noted that they will consult others for clarification and perspective as needed. When the general understandings, and pertinent details are determined, a draft of a new Joint Ownership Agreement will be prepared by the School District's attorney. When that document is completed with the City. The committee is hopeful that an initial draft of the agreement is available by January 13th at the Next Joint Powers Committee Meeting.
2. The Senior Center Budget was reviewed. The annual participation fee for being a member of the senior center was increased from $12.00 to $20.00. There are scholarships available.
3. The City and the School District both provided updates on upcoming and recent challenges and successes.
4. There were no additional announcements from committee members.

Future City/District Joint Powers Committee Meetings:

Tuesday, January 13, 2026, 7:30 @ the Tilden Community Center

BRIDGE TO SUCCESS

Hastings Public Schools

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

ISD 200 Finance, Facilities, and Joint Powers Committee Mission Statement:

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

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

Working collaboratively with City of Hastings elected officials and staff collaborate on opportunities with the City under Joint Powers Programs. The Committee works to maximize shared resources through partnerships with the City, as outlined in Minnesota Statutes 124D.18 et. seq., to achieve meaningful outcomes for students and the community.

ISD 200 Finance, Facilities, and Joint Powers Committee Meeting:

Friday, October 31, 2025 @ 2:00 p.m. at the District Office, Conference Room A

Attendees:
Mark Zuzek, Carrie Tate, Melissa Millner, Jen Seubert, and Dr. Kristine Wehrkamp Herman

ISD 200 Finance Committee Meeting Summary:

The primary task at this meeting was to review and comment on a 2024/2025 proposed mid-year budget adjustments. A brief discussion of the data and recommendations presented are reviewed below.

1. Although enrollment continues to decline, there are more students than expected at this time. We have 11 more ADM (Average Daily Membership) which results in 15 more Pupil Units.
2. **Fund 01, General Fund:** The 24/25 Unassigned Fund Balance was anticipated to be $18 million (26%). At this time, with new information, the anticipated Unassigned Fund Balance is anticipated to be $20.5 million (30%). This results in the Unassigned Fund Balance being approximately $2.5 million greater than initially budgeted. Which is 4% of the annual expenditures. The two primary reasons for this variance are Special Education Revenue exceeding expected by $1.3 million, and interest earnings exceeding expected by $713K.
3. **Fund 02, Food Service Fund:** At this time the Fund Balance is anticipated to be $673,753. This is $173,619 greater than anticipated. The primary reason for this improvement is that a large cooler project at the district office was completed by ISD 200 staff, instead of hiring an outside vendor.
4. **Fund 04, Community Education Fund:** At this time, the Community Education Fund is approximately $78,697 lower than anticipated. This represents an amount which is 3% on annual budgeted expenditures. Director Gorr and the district level leadership have a responsible plan to improve the position in a responsible and assertive manner. Two specific actions that are drastically needed, but may have a significant impact on user groups are driver's education and facility use.
5. **Fund Balance Policy:** The ISD 200 Policy states that the District will maintain a minimum of 20% or 16 percent of the annual budget. It is recommended that $1.3 million of the greater than anticipated fund balance be allocated to a reserve fund. The general purpose of the the reserve fund is to be able to respond to several financial situations which we do not have specific information at this time, for example:
    - Changes in Special Education Transportation Aid
    - Blue Ribbon Commission on Special Education

- Change to a new Compensatory Formula 26-27
- Unemployment Insurance Funding
- PFML

6. Topics for future school board finance-related workshops
    - Unemployment Insurance Funding
    - PFML
    - Investment Advisor Presentation
    - Compensatory, Title, Safe Schools, Achievement & Integration

Future Finance Committee Meetings:

Friday, December 12, 2025, 1:00 @ District Office, Conference Room A

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

Native American Parent Advisory Council: Summary of September 11, 2025

I. **Call to Order**

II. **Old Business**

A. Election Process
   1. Tabled until December

B. Sewing Series Recap
   1. Ribbon skirts made it to the Met in New York City
   2. New series would target moccasins

C. Indigenous Peoples' Day Recap
   1. Experiences varied from grade-to-grade and even between teachers within departments
   2. Timing of resources felt late and piecemealed
      a) Links provided by MDE resources were nonfunctional beginning two weeks prior to Indigenous Peoples' Day
      b) Another resource option: Understand Native MN

D. TNEC Professional Development Recap
   1. Heard from three districts on how they use data, their strategic plan, and community on how they highlight Native American programming
      a) Difference between the three was noticeable
      b) ISD 196 (Apple Valley - Eagan - Rosemount) had a clear strategic plan with action steps
      c) Robbinsdale had dials on implementation across roughly 15 categories
      d) St. Paul emphasized the importance of the work
   2. TNEC Consultations in the Spring will target Strategic Plans and its impacts on Native American students

III. **New Business**

A. **District Updates**
   1. School Board
      a) Election Results: Elaine Mikel-Mulder wins special election
         (1) Results canvassed on November 12 @ 7:30 AM
         (2) Seated at January Organizational Meeting
      b) School Perceptions Survey results will come out in January
      c) Community Collaboration Event: School Perceptions Results

(1) January 12, 2026
(2) 6 PM
(3) Hastings High School Commons or Senior Center

d) Feedback/Communication Preferences or Desires from the Board
(1) Component on building newsletters directing families to opportunities to join in District events/groups, including NAPAC
(2) What is the right communication strategy to reach families?
(3) TikTok and/or Social Media?
(4) Newsletter posted on social media pages with comments off that starts by highlighting students
(5) Website for the district should optimize to invite families to navigate it
(a) Board feedback form on Families page
(b) Website needs to be updated/streamlined

2. Teaching + Learning: Andrew Hodges
a) Native American Liaison has been hired: Cyan Peacock-Hale
b) Scott Doran will be attending in December
c) ELA and Social Studies will continue curriculum review
(1) Spring curriculum review will target parent groups that already exist
(2) Seventh + Eighth grade are looking at materials
(a) Book review taking place: *Mighty Code Talkers* and *Four Phases of the Moon*
(b) Will support new standards and benchmarks in ELA
(3) Sixth grade is already using curriculum from Minnesota History Center
(a) Working to bolster Native American Education
(b) Boarding School Healing Coalition
(4) High School will have many shifts based on changes to courses and graduation requirements
d) Budget
(1) Under budget due to the vacancy this year in the Native American Liaison position

B. **NAPAC Updates**
1. Unveiling of new logo

IV. Future Events

A. **Commissioner of Education for State of MN, Willie Jett in Hastings** -

1. Monday , November 17 at 10 AM
2. Location: TBD

B. **MDE office of Indian Education Field Hearing**
    1. Monday, November 17 at 6 PM
    2. Prairie Island
    3. Open to the Public

C. **December Meeting**
    1. Thursday, December 4, doors open at 5:30 PM
    2. Curriculum Center

D. **January Meeting**
    1. Thursday, January 8, 2026 doors open at 5:30 PM
    2. Curriculum Center

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

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

Next Policy Committee Meetings
December 12, 2025 at 12:00pm

October 31 & November 14, 2025 Policy Committee Summary

Review Cycle Tracker

1st Readings

511 Student Fundraising
- Committee Discussion: Aligned the language in this policy with Student Fundraising Appendix A and Appendix B, and added links to access both appendices
  - Committee Recommendation: **1st Reading**

527 Student use and Parking of Motor Vehicles; Patrols, Inspections, and Searches
- Committee Discussion: New ISD 200 policy developed using the MSBA model policy as a foundation. Duplicated language was removed, and additional language was added to align with the existing Student Handbook.
  - Committee Recommendation: **1st Reading**

712 Video Recording
- Committee Discussion: New ISD 200 policy developed using the MSBA model policy as a foundation. Added clarifying language to section III (A)(3)
  - Committee Recommendation: **1st Reading**

2nd, 3rd Readings
No changes since last reading

MSBA's Policy Service Newsletter dated 10/15/2025
Policy 306 reflects updates in law and the remaining policies have revisions that are technical in nature.

306 Administrator Code of Ethics
- Revision/ Update: Inserts Minnesota's Code of Ethics for School Administrators and removes NAESP Statement 1100.2

417 Chemical Use and Abuse
- Revision/ Update: Removes duplicative phrases; updates a Cross Reference

507.5 School Resource Officers
- Revision/ Update: Added Resources

513 Student Promotion, Retention, and Program Design
- Revision/ Update: Added *"/guardian"* throughout and Updates References

519 Interview of Students by Outside Agencies
- Revision/ Update: Add a phrase from Minn. Stat. 260E.22, Subd. 2

603 Curriculum Development
- Revision/ Update: Added Section VIII (A) which quotes 20 USC 1232h(a)

621 Literacy and the Read Act

- Revision/ Update: Add statutory reference

709 Student Transportation Safety Policy

- Revision/ Update: Aligned to MSBA Model Policy

3-Year Policy Review Cycle

As we near the end of our first three-year policy review cycle, I want to highlight the progress and success achieved..

- Policy Committee
    - Has fully reviewed 142 of the district's 148 policies, procedures, and forms
    - Preparing to present five additional recommendations in December
- School Board
    - Has adopted 261 policy recommendations

<u>November 19, 2025 Board Meeting</u>

1st Readings:

511 Student Fundraising
527 Student use and Parking of Motor Vehicles; Patrols, Inspections, and Searches
712 Video Recording

2nd Readings:

612 Development of Parent and Family Engagement Policies for Title I Programs
710 Extracurricular Transportation (Tentative)
715 Crowdfunding/Employee Fundraising for School Purposes

Consent Agenda:

3rd Readings/Consent:

- 205 Open Meetings and Closed Meetings
- 515 Protection and Privacy of Pupil Records
- 613 Graduation Requirements
- 701 Establishment and Adoption of School District Budget
- 702 Accounting
- 703 Annual Audit
- 706 Acceptance of Gifts

Technical & Legal Updates/Consent:

- 306 Administrator Code of Ethics
- 417 Chemical Use and Abuse
- 507.5 School Resource Officers
- 513 Student Promotion, Retention, and Program Design
- 519 Interview of Students by Outside Agencies
- 603 Curriculum Development
- 621 Literacy and the Read Act
- 709 Student Transportation Safety Policy

Hastings Public Schools
Independent School District 200

511 STUDENT FUNDRAISING

I. PURPOSE

The purpose of this policy is to address student fundraising efforts.

II. GENERAL STATEMENT OF POLICY

The school board recognizes a desire and a need by some student organizations for fundraising. The school board also recognizes a need for some constraint to prevent fundraising activities from becoming too numerous and overly demanding on employees, students and the general public.

III. RESPONSIBILITY

A. Student Fundraising Appendix A:Fundraising Request Form must be completed and approved by the building principal/director and the school board prior to the start of any fundraising activities. Participation in nonapproved fundraising activities shall be considered a violation of this policy;

1. The school board will review student fundraising requests quarterly.

B. Student Fundraising Activities

1. The district expects all students who participate and all staff members who coordinate fundraising activities to represent the school and the student organization in a responsible manner. Fundraising must not result in embarrassment on the part of individual students, staff members, or the school district;

2. Student participation must be voluntary and cannot be required. All rules pertaining to student conduct and student discipline extend to student fundraising activities; and

3. Student Fundraising-Appendix B:Fundraising Final Report must be submitted within 30 days of the fundraiser completion date.

Legal References: *Minn. Stat. § 120A.20 (Admission to Public School)*
Minn. Stat. § 123B.09, Subd. 8 (Boards of Independent School Districts)
Minn. Stat. § 123B.36 (Authorized Fees)

Cross References: *ISD 200 Policy 506 (Student Discipline)*
ISD 200 Policy 713 (Student Activity Accounting)
Student Fundraising Appendix A:Fundraising Request Form
Student Fundraising-Appendix B:Fundraising Final Report

Policy Reviewed: *10.31.2025*
Policy Adopted: *08.28.2024*
Policy Revised

527 STUDENT USE AND PARKING OF MOTOR VEHICLES; PATROLS, INSPECTIONS, AND SEARCHES

I. PURPOSE

The purpose of this policy is to establish guidelines for student use and parking of motor vehicles on school district property, to maintain order and discipline, and to protect the health, safety, and welfare of students, staff, and visitors.

II. GENERAL STATEMENT OF POLICY

Parking and use of motor vehicles on school property is a privilege, not a right. Students are allowed to park only in designated areas after purchasing a parking permit.

Students may not use motor vehicles during the school day unless authorized by school administration.

Unauthorized vehicles parked on school district property may be towed at the owner's expense.

The school district may conduct routine patrols of parking lots and inspections of vehicle exteriors without notice, consent, or a warrant. Interiors of student vehicles may be searched when school administration has reasonable suspicion that the search will uncover evidence of a violation of law or school policy. Any such search will be conducted within a reasonable scope based on the circumstances.

If contraband is found, it may be seized and turned over to law enforcement. Students who violate this policy may lose parking privileges and be disciplined according to ISD 200 Policy 506 (Student Discipline).

III. DEFINITIONS

A. "Contraband" means any unauthorized item prohibited by law or school policy, including but not limited to weapons and look-alikes, alcohol, controlled substances and look-alikes, overdue school materials, and stolen property.

B. "Reasonable Suspicion" means grounds for believing a search will reveal evidence of a violation of law or school policy. This may be based on a school administrator's observation, a reliable report from a student, parent, or staff member, a student's suspicious behavior, a student's age, or record of conduct both in and out of school, or other reliable sources of information.

C. "Reasonable Scope" means that the scope and/or intrusiveness of the search is reasonably related to its purpose, considering factors such as the seriousness of the suspected violation, reliability of information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further investigation (e.g., to prevent

violence, serious and immediate risk of harm, or destruction of evidence), and the student's age.

D. "School District Location" means property owned, leased, rented, or used by the school district for school purposes, including adjacent areas used for parking or gaining access to such property. This also includes off-site locations where students are under the jurisdiction of the school district, including all school sponsored and approved activities, athletic events, field trips, and functions.

IV. STUDENT USE OF MOTOR VEHICLES

Students are generally not permitted to use vehicles during the school day. Exceptions may be granted by school administration for emergencies or special circumstances.

V. STUDENT PARKING OF MOTOR VEHICLES

Parking is allowed only in areas designated for student use. Unauthorized vehicles may be:

A. Ordered to move or be removed from school property by school administration, or

B. Towed to the nearest safe location at the owner's expense if unattended.

VI. PATROLS, INSPECTIONS, AND SEARCHES

A. Exterior Searches

School administration may conduct routine patrols of parking lots and inspections of vehicle exteriors without notice, consent, or a search warrant.

B. Interior Searches

The interior of a student's vehicle, including compartments such as the trunk or glove box, may be searched when school administration has reasonable suspicion that the search will uncover evidence of a violation of law or district policy. The search will be conducted within a reasonable scope, meaning its intrusiveness will be reasonably related to the purpose and seriousness of the suspected violation. Such searches may be conducted without notice, without consent, and without a search warrant.

Students who refuse to unlock or allow inspection of a vehicle under their control may lose parking privileges and face disciplinary action.

C. Seizure of Contraband

If a search yields contraband, school administration will seize the items and may refer the matter to law enforcement.

D. Interference

Students may not store or carry contraband in vehicles or interfere with patrols, inspections, searches, and/or seizures as provided by this policy.

VII. DISSEMINATION OF POLICY

This policy will be published in the student handbook or otherwise distributed as deemed appropriate by school administration.

VIII. VIOLATIONS

Students who violate this policy may lose parking privileges and be disciplined in accordance with Policy 506 (Student Discipline), which may include suspension, exclusion, or expulsion. In addition the student may also be referred to law enforcement when appropriate.

Legal References: *U. S. Const., amend. IV*
Minn. Const., art. I, §10
Minn. Stat. § 123B.02, Subds. 1 and 5 (General Powers of Independent School Districts)
Minn. Stat. § 123B.38 (Hearing)
New Jersey v. T.L.O., 469 U.S. 325 (1985)

Cross References: *ISD 200 Policy 417 (Chemical Use and Abuse)*
ISD 200 Policy 418 (Drug-Free Workplace/Drug-Free School)
ISD 200 Policy 501 (School Weapons Policy)
ISD 200 Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
ISD 200 Policy 506 (Student Discipline)

Policy Reviewed: *11.14.2025*
Policy Adopted:
Policy Revised:

712 VIDEO RECORDING

I. PURPOSE

Maintaining the health, safety, and welfare of students, staff, and visitors, as well as protecting school district property, are essential responsibilities of the school district. The conduct of individuals on school property plays a vital role in ensuring order, discipline, and security for all. The school district acknowledges the importance of video recording systems as a valuable tool for monitoring activity on school property and supporting efforts to safeguard students, staff, visitors, and district facilities, while maintaining privacy in private areas of the buildings

II. GENERAL STATEMENT OF POLICY

Video cameras will be placed in and around school buildings appropriately to ensure the safety and security of students, staff, and visitors. Recordings will be used and maintained in compliance with the law.

III. VIDEO RECORDING

A. Placement

1. School district buildings and grounds may be equipped with video cameras;

2. Video recording may occur in any school district building or on any school district property; and

3. In areas of district buildings where there is a reasonable expectation of privacy, such as bathrooms or locker rooms, video monitoring will not be used. However, these areas may be monitored by individuals of the same sex as the occupants of the bathrooms or locker rooms. Video recordings of these areas may be used for investigative purposes and will not include identifiable individuals without prior consent.

B. Use of Video Recordings

1. Video recordings will be viewed by school district personnel on a random basis and/or when problems have been brought to the attention of the school district;

2. A video recording of the actions of students and/or employees may be used by the school district as evidence in any disciplinary action brought against any student or employee arising out of the student's or employee's conduct in school district buildings or on school grounds; and

3. A video recording will be released only in conformance with the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and the Family

Educational Rights and Privacy Act, 20 United States Code, section 1232g.

C. Security and Maintenance

1. The school district shall establish appropriate security safeguards to ensure that video recordings are maintained and stored in conformance with the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and the Family Educational Rights and Privacy Act, 20 United States Code, section 1232g; and

2. The school district shall ensure that video recordings are retained in accordance with the school district's records retention schedule.

Legal References: *Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*
Minn. Stat. § 138.17 (Government Records; Administration)
Minn. Stat. § 609.746 (Interference with Privacy)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)

Cross References: *ISD 200 Policy 406 (Public and Private Personnel Data)*
ISD 200Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
ISD 200 Policy 506 (Student Discipline)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)
ISD 200 Policy 709 (Student Transportation Safety Policy)

Resources: *U.S. Department of Education: FAQs on Photos and Videos under FERPA*

Policy Reviewed: *11.14.2025*
Policy Adopted:
Policy Revised:

Hastings Public Schools
Independent School District 200

612 DEVELOPMENT OF AND FAMILY ENGAGEMENT PROCEDURE ~~OLICIES~~ FOR TITLE I PROGRAMS

I. PURPOSE

The purpose of this policy is to encourage and facilitate involvement by parents/guardians of students participating in Title I in the educational programs and experiences of students. The procedure~~olicy~~ shall provide the framework for organized, systematic, ongoing, informed, and timely parental involvement in relation to decisions about the Title I services within the school district. The involvement of parents/guardians by the school district shall be directed toward both public and private school children whose parents/guardians are school district residents or whose children attend school within the boundaries of the school district.

II. GENERAL STATEMENT OF POLICY

A. The ~~policy of the~~ school district shall ~~is to~~ plan and implement, with meaningful consultation with parents/guardians of participating children, programs, activities, and procedures for the engagement of parents/guardians and families in its Title I programs.

B. The ~~policy of the~~ school district shall ~~is to~~ fully comply with 20 United States Code section 6318 which requires the school district to develop jointly with, agree upon with, and distribute to parents/guardians~~parents~~ of children participating in Title I programs written parent/guardian and family engagement policies.

III. DEVELOPMENT OF DISTRICT LEVEL PROCEDURE ~~POLICY~~

The ~~school board will direct the~~ administration shall ~~to~~ develop jointly with, agree upon with, and distribute to parents/guardians and family members of participating children a written parent/guardian and family engagement procedures ~~policy~~ that will be incorporated into the school district's Title I plan. The procedure is located as an addendum to this policy and ~~olicy~~ will establish the expectations for meaningful parent/guardian and family involvement and describe how the school district will:

A. Involve parents/guardians and family members in the joint development of the school district's Title I plan and the development of support and improvement plans;

B. Provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the school district in planning and implementing effective parent/guardian and family involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or

individuals with expertise in effectively engaging parents/guardians and family members in education;

C. Coordinate and integrate parent/guardian and family engagement strategies with similar strategies, to the extent feasible and appropriate, with other relevant federal, state, and local laws and programs;

D. Conduct, with the meaningful involvement of parents/guardians and family members, an annual evaluation of the content and effectiveness of the parent/guardian and family engagement procedure ~~olicy~~ in improving the academic quality of the schools served, including identifying barriers to greater participation by parents/guardians in parental involvement activities (with particular attention to parents/guardians~~parents~~ who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or who are of a racial or ethnic minority background); the needs of parents/guardians and family members to assist with the learning of their children, including engaging with school personnel and teachers; and strategies to support successful school and family interactions;

E. Use the findings of such evaluations to design evidence-based strategies for more effective parental involvement and to revise, if necessary, the district-level and school-level parent/guardian and family engagement policies; and

F. Involve parents/guardians~~parents~~ in the activities of the schools, which may include establishing a parent/guardian advisory board comprised of a sufficient number and representative group of parents/guardians or family members served by the school district to adequately represent the needs of the population served by the school district for the purposes of developing, revising, and reviewing the parent/guardian and family engagement procedure~~olicy~~.

IV. DEVELOPMENT OF SCHOOL LEVEL PROCEDURE

The school board will direct the administration of each school to develop (or amend an existing parental involvement procedure) jointly with, and distribute to, parents/guardians and family members of participating children a written parent/guardian and family engagement procedure , agreed upon by such parents/guardians and families, that shall describe the means for carrying out the federal requirements of parent/guardian and family engagement. Parents/guardians shall be notified of the procedure in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. Such procedures shall be made available to the local community and updated periodically to meet the changing needs of parents/guardians and the school.

A. The procedure will describe the means by which each school with a Title I program will:

1. Convene an annual meeting, at a convenient time, to which all parents/guardians of participating children shall be invited and encouraged to attend, to inform parents/guardians of their school's participation in Title I programs, and to explain to parents/guardians of participating children the program, its requirements, and their right to be involved;

2. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide with Title I funds transportation, child care, or home visits, as such services relate to parental involvement;

3. Involve parents/guardians in an organized, ongoing, and timely way in the planning, review, and improvement of the parental involvement programs, including the planning, review, and improvement of the school parent and family engagement procedure~~policy~~ and the joint development of the school-wide program plan, except that if a school has in place a process for involving parents/guardians in the joint planning and design of the school's programs, the school may use that process, if such process includes an adequate representation of parents/guardians of participating children;

4. Provide parents/guardians of participating children with: timely information about Title I programs; a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards; if requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and to respond to any such suggestions as soon as practicably possible; and

5. If the school-wide program plan is not satisfactory to the parents/guardians of participating children, submit any parent's/guardian's comments on the plan when it is submitted to the school district.

~~Address the importance of communication between teachers and parents on an on-going basis through the use of~~:

6. ~~Annual parent-teacher conferences to discuss the compact and the child's achievement~~;

7. ~~Frequent progress reports to the parents; and~~

8. ~~Reasonable access to staff, opportunities to volunteer, participate in the child's class, and observe in the child's classroom~~.

9. ~~Ensuring regular two-way, meaningful communication between family members and school staff and, to the extent practicable, in a language that family members can understand~~.

B. As a component of this procedure~~policy~~, each qualifying school shall jointly develop with parents/guardians a school/parent/guardian compact and will be posted on the district website. The compact shall ~~which~~ outline~~s~~ how parents/guardians, staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents/guardians will build and develop a partnership to help children achieve the state's high standards. The compact shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to meet state student academic achievement standards;

2. Describe the ways each parent/guardian will be responsible for supporting their child's learning by volunteering in their child's classroom and participating, as appropriate, in decisions relating to their child's education and use of extracurricular time.

3. Address the importance of communication between teachers and parents/guardians~~parents~~/guardians on an ongoing basis through the use of:

   a) Annual parent-teacher conferences to discuss the compact and the child's achievement;

   b) Frequent progress reports to the parents/guardians~~parents~~/guardians;

   c) Reasonable access to staff, opportunities to volunteer, participate in the child's class, and observe in the child's classroom; and

   d) Regular two-way, meaningful communication between family members and school staff and, to the extent practicable, in a language that family members can understand.

C. To ensure effective involvement of parents/guardians and to support a partnership among the school, parents/guardians~~parents~~, and community to improve student academic achievement, the procedure~~policy~~ will describe how each school and the school district will:

1. Provide assistance to participating parents/guardians in understanding such topics as the state's academic content standards and state academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children;

2. Provide materials and training to assist parents/guardians~~parents~~ in working with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;

3. Educate school staff, with the assistance of parents/guardians, in the value and utility of contributions of parents/guardians and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and school;

4. Coordinate and integrate parental involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent/guardian resource centers, that encourage and support parents/guardians in more fully participating in the education of their children to the extent feasible and appropriate;

5. Ensure, to the extent practicable, that information about school and parent/guardian meetings, programs, and activities is sent to the parents/guardians of participating children in a format and, to the extent practicable, in a language the parents/guardians can understand; and

6. Provide such other reasonable support for parental involvement activities as requested by parents/guardians~~parents~~.

D. The procedure~~olicy~~ will also describe the process to be taken if the school district and school choose to:

1. Involve parents/guardians~~parents~~ in the development of training for school staff to improve the effectiveness of such training;

2. Provide necessary literacy training with funds received under Title I programs if all other funding has been exhausted;

3. Pay reasonable and necessary expenses associated with parental involvement activities, including transportation and child care costs, to enable parents/guardians~~parents~~ to participate in school-related meetings and training sessions;

4. Train parents/guardians~~parents~~ to enhance the involvement of other parents/guardians~~parents~~;

5. Arrange meetings at a variety of times or conduct in-home conferences between teachers or other educators, who work directly with participating children, and parents/guardians~~parents~~ who are unable to attend such conferences at school in order to maximize parental involvement and participation in school- related activities;

6. Adopt and implement model approaches to improving parental involvement;

7. Develop appropriate roles for community-based organizations and business in parental involvement activities; and

8. Establish a district-wide parent/guardian advisory council to provide advice on all matters related to parental involvement in Title I programs.

E. To carry out the requirements of parent/guardian and family engagement, the school district and schools, to the extent practicable, will provide opportunities for the informed participation of parents/guardians~~parents~~ and family members (including parents/guardians~~parents~~ and family members who have limited English proficiency, parents/guardians~~parents~~ and family members with disabilities, and parents/guardians~~parents~~ and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language that is understandable by the parents/guardians~~parents~~.

F. The school district and each school shall inform parents/guardians~~parents~~ and parent /guardian organizations of the existence of family engagement in education programs.

The p~~olicies~~rocedure will be updated periodically to meet the changing needs of parents/guardians~~parents~~ and the school.

Legal References: *20 U.S.C. § 6318 (Parent and Family Engagement)*

Cross References: *None*

Resources: **U.S. Department of Education: *Parent and Family Engagement Non-Regulatory Guidance* (January 2025)**

Policy Reviewed: *10.03.2025 ~~06.24.2020~~*
Policy Adopted: *07.22.2020*
Policy Revised: *10.31~~26~~.2025~~2~~*

710 EXTRACURRICULAR TRANSPORTATION

I. PURPOSE

The purpose of this policy is to make clear to students, parents, and staff the school district's policy regarding extracurricular transportation.

II. GENERAL STATEMENT OF POLICY

The determination as to whether to provide transportation for students, spectators, or participants to and from extracurricular activities shall be made solely by the school district administration. This determination shall include, but is not limited to, the decision to provide transportation, the persons to be transported, the type or method to be utilized, all transportation scheduling and coordination, and any other transportation arrangements or decisions. Employees who are involved in extracurricular activities shall be advised by the administration as to the transportation arrangements made, if any.

III. ARRANGEMENT OF EXTRACURRICULAR TRANSPORTATION

School district employees shall not undertake independent arrangement, scheduling, or coordination of transportation for extracurricular activities unless specifically directed or approved by the school district administration. All transportation arrangements made by a school district employee must be approved by a building administrator. If the school district makes no arrangements for extracurricular transportation, students who wish to participate are responsible for arranging for or providing their own transportation.

IV. NO EMPLOYEE TRANSPORTATION OF STUDENTS WITH PERSONAL VEHICLES

An employee must not use a personal vehicle to transport one or more students except as provided herein. However, employees may make appropriate transportation arrangements for students as necessary in an emergency or other unforeseeable circumstance.

In a nonemergency situation, an employee must get prior, written approval from the administration which must come from the parent/guardian before transporting a student in a personal vehicle. If a school vehicle is available, the employee will use the school vehicle. The administration has the sole discretion to make a final determination as to the appropriate use of a personal vehicle to transport one or more students.

If any emergency transportation arrangements are made by employees pursuant to this section, the relevant facts and circumstances shall be reported to the administration as soon thereafter as practicable.

All vehicles used to transport students shall be properly registered and insured.

V. FEES

At its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.

Legal References: *Minn. Stat. § 123B.36 (Authorized Fees)*
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)

Cross References: *ISD 200 Policy 610 (Field Trips)*
ISD 200 Policy 709 (Student Transportation Safety Policy)
ISD710.1FRM Co-Curricular and Extracurricular Participation and Alternative Transportation Permission Form

Policy Reviewed: *10.03.2025*
Policy Adopted:
Policy Revised:

Hastings Public Schools
Independent School District 200

715 CROWDFUNDING/EMPLOYEE FUNDRAISING FOR SCHOOL PURPOSES

I. PURPOSE

Hastings Public Schools recognizes that desired enhancements to educational programming, have always, and will always, exceed school resources. One modern manifestation of employee fundraising for school purposes is commonly referred to as "crowdfunding," or the placement of needs on various websites in order to secure donations to meet those needs. The school board also recognizes a need for some constraint to prevent fundraising activities from becoming too numerous and overly demanding on the general public. With advance approval and adherence to the procedures, as set forth in this policy~~herein~~, employee fundraising for school purposes is permissible within the Hastings Public School District.

II. GENERAL STATEMENT OF POLICY

School District employees wishing to engage in any fundraising for school purposes, including "crowdfunding," must comply with the following:

A. All fundraising campaigns must support educational and instructional-based initiatives;

B. All fundraising campaigns must be pre-approved by the building principal and the district's department of Finance & Operations ~~District Business Office~~ using the Crowdfunding Project Request Form (Policy 715.1FRM). Participation in non-approved fundraising activities will~~shall~~ be considered a violation of school district policy.

C. Fundraising must be conducted in a professional manner that will not result in confusion by the public or embarrassment to employees or the school. When making requests for fundraising/crowdfunding support, teachers/employees must comply with ISD 200~~school district~~ policies, including ISD 200 Policy 515 Protection and Privacy of Pupil Records.

D. Immediately upon completion of the fundraising campaign, the total amount of funds raised must be reported to the district's department of Finance & Operations~~District Business Office~~. All monies or items secured through the employee fundraising will become the property of the Hastings Public Schools ISD 200~~District~~. All such funds must be accounted for through the district's department of Finance & Operations~~District Business Office~~. If the fundraising/crowdfunding site requires that it collect the dollars, purchase the described items, and send them to the teacher/employee, then a simple record of the acquisition should be sent to the building principal and Director of Finance & Operations~~District Business Office~~.

Legal References: *Minn. Stat. § 123B.09, Subd. 8 (Duties)*
Minn. Stat. § 123B.36 (Authorized Fees)
Family Educational Rights and Privacy Act

Cross References: *ISD 200 Policy 515 (Protection and Privacy of Pupil Records)*
ISD 200 Policy 713 (Student Activity Accounting)
ISD 200 Policy 715.1FRM (Crowdfunding Project Request Form)

Policy Reviewed: 10.03.2025
Policy Adopted: 12.11.2019
Policy Revised:

HASTINGS ISD #200 BOARD REPORT FOR THE MONTH ENDING: October 2025

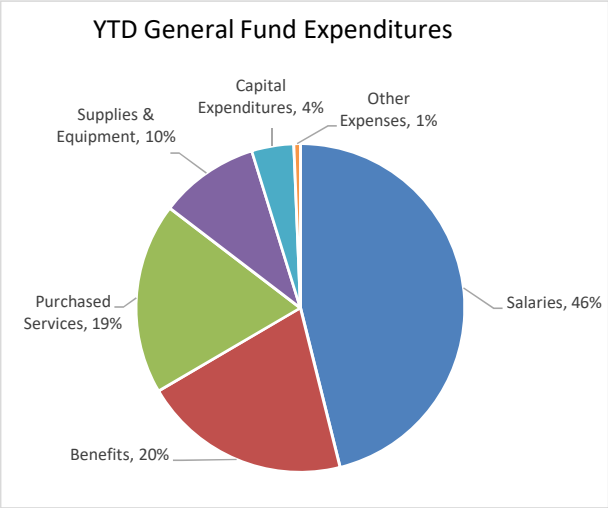
EXPENDITURE TOTALS

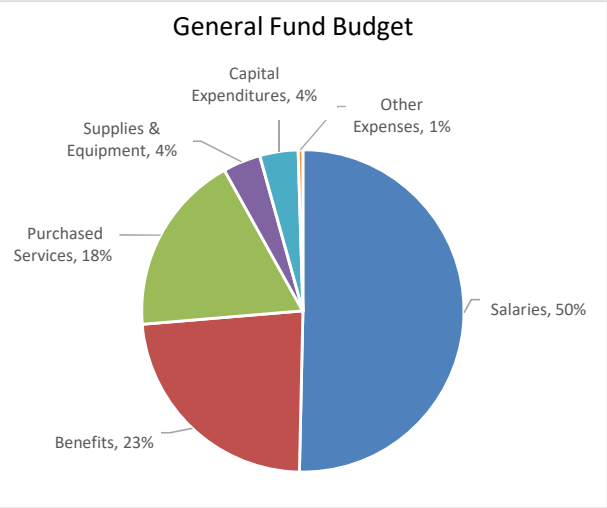
	FY 2026 Budget (ADP)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries	35,078,973	2,777,573	6,284,868	28,794,105	18%
200 Benefits	16,255,863	1,165,383	2,787,605	13,468,258	17%
300 Purchased Services	12,706,883	1,168,821	2,567,377	10,139,506	20%
400 Supplies & Equipment	2,627,034	151,298	1,338,824	1,288,210	51%
500 Capital Expenditures	2,670,675	103,761	565,897	2,104,778	21%
800 Other Expenses	331,918	17,274	86,492	245,426	26%
	69,671,346	5,384,111	13,631,062	56,040,284	**20%**
Food Service Fund (02)	3,457,120	392,595	859,594	2,597,527	**25%**
Community Service Fund (04)	2,852,671	231,570	821,092	2,031,579	**29%**
Building Construction Fund (06)	650,000	137	(3,864)	653,864	**-1%**
Debt Service Fund (07)	4,686,325	0	7,600	4,678,725	**0%**
Student Activities Fund (10)	250,000	8,843	79,429	170,571	**32%**
Deferred Accounts-Donations/Misc Fund (11)	640,619	29,036	133,421	507,198	**21%**
Scholarships Fund (12)	120,000	2,000	2,000	118,000	**2%**
Totals	**$82,328,081**	**$6,048,292**	**$15,530,333**	**$66,797,748**	

** Monthly expenditures include payroll and finance.

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

** Some July/August payment register expenses are posted to June due to timing of incurred expense and are not included in above monthly expenditures.





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	10/1/2025	10/31/2025	1,913,557	Pay dates 10/3 and 10/20
Liability Checks & Wires	10/1/2025	10/31/2025	1,437,112	Bd. Share $355,303
Total			**$3,350,668**	

FINANCE DISBURSEMENTS

Checks & Wires	10/1/2025	10/31/2025	1,767,824
Total			**$1,767,824**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	235,947	232,179	$3,768
Health	3,162,685	2,302,001	$860,684

11/10/2025

HASTINGS
FY 2025-26 - Budget to Actual Comparison
Month Ended October 31, 2025

REVENUE & EXPENDITURES
SUMMARY BY SOURCE, OBJECT
SERIES & PROGRAM SERIES

October 31, 2025

GENERAL FUND DETAILED (Fund 01,10,11,12)

REVENUE

REVENUE CATEGORIES	June 30, 2024	June 30, 2025	Adopted Budget FY26	Revised Budget	Received YTD	Budget Remaining	October 31, 2025 % of Budget Received	October 31, 2024 % of Actuals Received	October 31, 2023 % of Actuals Received
Property Tax	$ 14,283,473	$ 16,231,220	$ 16,232,034	$ -	$ 4,130,848	$ 12,101,186	25.45%	27.82%	26.55%
Local Revenue (Fees, Interest, Etc.)	$ 3,558,465	$ 3,761,739	$ 2,491,158	$ -	$ 1,692,728	798,430	67.95%	31.16%	43.35%
State Revenue	$ 46,353,239	$ 49,941,574	$ 48,428,882	$ -	$ 7,804,155	40,624,727	16.11%	18.70%	20.26%
Federal Revenue	$ 3,200,553	$ 1,718,352	$ 1,453,531	$ -	$ -	1,453,531	0.00%	5.34%	0.10%
Other Revenue	$ 445,045	$ 521,567	$ 226,500	$ -	$ 37,057	189,443	16.36%	5.50%	16.06%
TOTAL REVENUE	**$ 67,840,775**	**$ 72,174,452**	**$ 68,832,105**	**$ -**	**$ 13,664,787**	**$ 55,167,318**	**19.85%**	**20.98%**	**21.82%**

EXPENDITURES

OBJECT SERIES	June 30, 2024	June 30, 2025	Adopted Budget FY26	Revised Budget	Expended YTD	Budget Remaining	October 31, 2025 % of Budget Expended	October 31, 2024 % of Actuals Expended	October 31, 2023 % of Actuals Expended
Salary & Wages	$ 32,409,949	$ 33,831,675	$ 35,152,322	$ -	$ 6,299,077	$ 28,853,245	17.92%	19.27%	18.46%
Employee Benefits	$ 14,515,095	$ 14,637,250	$ 16,267,128	$ -	$ 2,789,849	13,477,278	17.15%	20.63%	24.15%
Purchased Services	$ 11,360,622	$ 12,590,669	$ 12,963,388	$ -	$ 2,652,646	10,310,741	20.46%	18.04%	18.34%
Supplies & Materials	$ 1,999,355	$ 3,264,620	$ 3,121,534	$ -	$ 1,400,736	1,720,797	44.87%	50.18%	49.28%
Capital Expenditures	$ 3,433,364	$ 3,309,617	$ 2,720,675	$ -	$ 613,175	2,107,500	22.54%	24.61%	58.08%
Debt Service	$ -	$ -	$ -	$ -	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	$ 527,439	$ 354,047	$ 456,918	$ -	$ 90,428	366,491	19.79%	38.89%	22.80%
Other Financing Uses	$ 301,752	$ 415,282	$ -	$ -	$ -	0	0.00%	0.00%	0.00%
TOTAL OBJECT SERIES	**$ 64,547,575**	**$ 68,403,160**	**$ 70,681,965**	**$ -**	**$ 13,845,912**	**$ 56,836,053**	**19.59%**	**21.05%**	**22.73%**

PROGRAM SERIES	June 30, 2024	June 30, 2025	Adopted Budget FY26	Revised Budget	Expended YTD	Budget Remaining	October 31, 2025 % of Budget Expended	October 31, 2024 % of Actuals Expended	October 31, 2023 % of Actuals Expended
Administration	$ 2,125,692	$ 2,193,163	$ 2,343,023	$ -	$ 727,027	$ 1,615,995	31.03%	30.10%	32.39%
District Support Services	2,529,185	3,159,698	3,472,149	0	1,403,443	2,068,706	40.42%	39.77%	40.03%
Ele & Sec Regular Instriction	27,536,015	29,027,801	30,005,309	0	4,955,803	25,049,507	16.52%	19.56%	18.35%
Career & Tech Instruction	893,888	922,356	961,153	0	146,973	814,180	15.29%	16.18%	16.77%
Special Education Instruction	11,746,765	12,388,067	13,411,487	0	1,908,350	11,503,138	14.23%	16.05%	17.15%
Instructional Support Services	2,899,636	3,462,138	3,121,292	0	750,403	2,370,889	24.04%	23.28%	26.10%
Pupiil Support Services]	8,401,946	8,778,263	9,005,980	0	1,485,540	7,520,440	16.50%	14.58%	15.18%
Site, Building & Equipment	7,891,013	7,905,285	7,768,187	0	2,013,531	5,754,656	25.92%	27.24%	42.08%
Fiscal & Other Fixed Costs	523,435	566,389	593,384	0	454,842	138,542	76.65%	75.95%	76.92%
TOTAL PROGRAM SERIES	**$ 64,547,575**	**$ 68,403,160**	**$ 70,681,965**	**$ -**	**$ 13,845,912**	**$ 56,836,053**	**19.59%**	**21.05%**	**22.73%**

HASTINGS
FY 2025-26 - Budget to Actual Comparison
Month Ended October 31, 2025

FOOD SERVICE DETAILED (Fund 02)

REVENUE	June 30, 2024	June 30, 2025	Adopted Budget FY26	Revised Budget	Received YTD	Budget Remaining	October 31, 2025 % of Budget Received	October 31, 2024 % Of Actual Received	October 31, 2023 % Of Actual Received
Local Revenue	$ 43,854	$ 27,806	$ 20,000	$ -	$ 4,461	$ 15,539	22.31%	0.00%	0.00%
State Revenue	1,526,870	1,649,423	1,649,753	0	196,567	1,453,186	11.91%	10.42%	0.07%
Federal Revenue	1,312,276	1,216,963	1,211,713	0	117,569	1,094,144	9.70%	9.59%	0.12%
Sales	343,222	322,140	348,200	0	121,739	226,461	34.96%	43.39%	40.82%
Other Revenue	0	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL REVENUE	**$ 3,226,223**	**$ 3,216,331**	**$ 3,229,666**	**$ -**	**$ 440,337**	**$ 2,789,329**	13.63%	13.32%	4.43%

EXPENDITURES BY OBJECT	June 30, 2024	June 30, 2025	Adopted Budget FY26	Revised Budget	Expended YTD	Budget Remaining	October 31, 2025 % of Budget Expended	October 31, 2024 % Of Actual Expended	October 31, 2023 % Of Actual Expended
Salary & Wages	$ 997,975	$ 1,129,135	$ 1,177,729	$ -	$ 195,858	$ 981,871	16.63%	16.37%	13.78%
Employee Benefits	283,846	283,604	308,312	0	$ 69,434	238,878	22.52%	23.14%	28.81%
Purchased Services	272,869	236,103	267,850	0	$ 56,506	211,344	21.10%	12.21%	15.14%
Supplies & Materials	1,598,212	1,629,175	1,611,229	0	$ 444,046	1,167,183	27.56%	26.26%	23.91%
Capital Expenditures	135,497	195,862	90,000	0	$ 92,999	(2,999)	103.33%	22.36%	9.52%
Debt Service	0	0	0	0	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	14,846	14,063	2,000	0	$ 750	1,250	37.50%	36.13%	29.52%
Other Financing Uses	0	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL EXPENDITURES	**$ 3,303,245**	**$ 3,487,942**	**$ 3,457,120**	**$ -**	**$ 859,594**	**$ 2,597,526**	**24.86%**	**21.67%**	**19.98%**

HASTINGS

FY 2025-26 - Budget to Actual Comparison
Month Ended October 31, 2025

HASTINGS

October 31, 2025

COMMUNITY EDUCATION DETAILED (Fund 04)

REVENUE	June 30, 2024	June 30, 2025	Adopted Budget FY26	Revised Budget	Received YTD	Budget Remaining	October 31, 2025 % of Budget Received	October 31, 2024 % Of Actual Received	October 31, 2023 % Of Actual Received
Property Tax	$ 464,013	$ 444,853	$ 441,822	$ -	$ 70,527	$ 371,295	15.96%	15.36%	14.80%
Local Revenue	1,899,808	1,889,634	1,899,663	0	659,948	1,239,715	34.74%	36.76%	35.00%
General State Revenue	3,125	2,881	3,132	0	195	2,937	6.23%	4.53%	1.22%
State Support Program	427,161	481,515	509,199	0	125,426	383,773	24.63%	23.78%	27.32%
Federal Revenue	9,258	0	0	0	0	0	0.00%	0.00%	0.00%
Other Revenue	6,773	13,608	0	0	5,511	(5,511)	0.00%	42.65%	120.34%
TOTAL REVENUE	**$ 2,810,138**	**$ 2,832,491**	**$ 2,853,816**	**$ -**	**$ 861,608**	**$ 1,992,208**	**30.19%**	**31.19%**	**30.55%**

EXPENDITURES BY OBJECT	June 30, 2024	June 30, 2025	Adopted Budget	Revised Budget	Expended YTD	Budget Remaining	October 31, 2025 % of Budget Expended	October 31, 2024 % Of Actual Expended	October 31, 2023 % Of Actual Expended
Salary & Wages	$ 1,775,081	$ 1,773,618	$ 1,722,547	$ -	$ 491,640	$ 1,230,907	28.54%	30.03%	27.70%
Employee Benefits	599,054	632,360	665,879	0	$ 142,680	523,199	21.43%	31.32%	28.00%
Purchased Services	325,274	370,076	341,919	0	$ 159,621	182,298	46.68%	39.28%	35.45%
Supplies & Materials	98,283	97,351	97,621	0	$ 23,085	74,536	23.65%	32.25%	18.43%
Capital Expenditures	1,917	4,103	3,506	0	$ 1,007	2,499	28.71%	78.48%	89.00%
Debt Service	0	0	0	0	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	66,768	67,063	21,202	0	$ 3,059	18,143	14.43%	22.94%	22.67%
Other Financing Uses	0	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL EXPENDITURES	**$ 2,866,378**	**$ 2,944,570**	**$ 2,852,674**	**$ -**	**$ 821,092**	**$ 2,031,582**	**28.78%**	**31.30%**	**28.25%**

ELECTRONIC FUND TRANSFERS

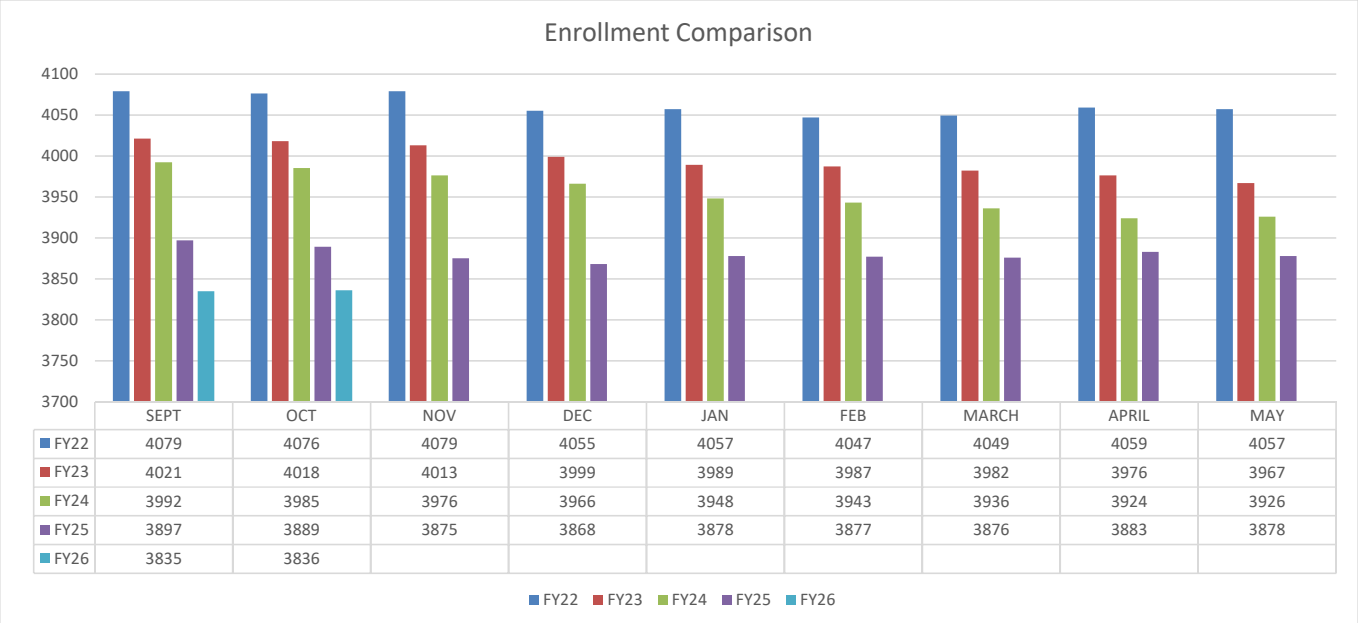
Date	From	To	Amount	Description
10/2/2025	MSDLAF General	MSDLAF GeneralMAX	2,000,000.00	Exchange
10/2/2025	MSDLAF General	MSDLAF Health Self Funded	29,984.62	Health Insurance
10/3/2025	MSDLAF General	MSDLAF AP	46,328.33	Accounts Payable
10/3/2025	MSDLAF General	MSDLAF Payroll	1,672,154.51	Payroll
10/3/2025	MSDLAF General	MSDLAF Flex	18,663.26	Payroll
10/6/2025	MSDLAF General	MSDLAF Health Self Funded	720,798.76	Health Insurance
10/6/2025	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/8/2025	MSDLAF General	MSDLAF Payroll	8,713.76	Payroll
10/10/2025	Vermillion Bank	MSDLAF General	2,700.65	Accounts Payable
10/10/2025	MSDLAF General	MSDLAF AP	29,088.45	Accounts Payable
10/14/2025	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/15/2025	MSDLAF General	MSDLAF AP	22,490.23	Accounts Payable
10/15/2025	MSDLAF General	MSDLAF AP	562,000.07	Accounts Payable
10/16/2025	MSDLAF General	MSDLAF Health Self Funded	29,984.62	Health Insurance
10/20/2025	MSDLAF General	MSDLAF Payroll	1,664,536.94	Payroll
10/20/2025	MSDLAF General	MSDLAF Flex	18,725.85	Payroll
10/24/2025	MSDLAF General	MSDLAF Payroll	5,326.15	Payroll
10/24/2025	MSDLAF General	MSDLAF AP	67,060.74	Accounts Payable
10/27/2025	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/28/2025	MSDLAF General	MSDLAF Dental Self Funded	59,961.98	Dental Insurance
10/30/2025	MSDLAF General	MSDLAF GeneralMAX	2,000,000.00	Exchange
10/31/2025	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/31/2025	MSDLAF General	MSDLAF AP	22,796.46	Accounts Payable
10/31/2025	MSDLAF General	MSDLAF Scholarship	4,832.00	Local Receipts
10/31/2025	MSDLAF General	MSDLAF AP	1,014,209.00	Accounts Payable
			$10,175,356.38	

ENROLLMENT

GRADE	COUNT
K	263
1	261
2	258
3	272
4	285
5	292
6	280
7	299
8	306
9	326
10	300
11	330
12	364
	3836

SCHOOL	COUNT
ALP	49
High School	1271
Middle School	1177
Kennedy Elementary	453
Pinecrest Elementary	409
McAuliffe Elementary	477
	3836

Elementary	1339
Middle School	1177
High School/ALP	1320
Total District	**3836**



	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY
FY22	4079	4076	4079	4055	4057	4047	4049	4059	4057
FY23	4021	4018	4013	3999	3989	3987	3982	3976	3967
FY24	3992	3985	3976	3966	3948	3943	3936	3924	3926
FY25	3897	3889	3875	3868	3878	3877	3876	3883	3878
FY26	3835	3836							

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, 2026
Current Statement as of 10/31/2025

Crs Code	Activity Account	Balance 7/1/2025	Receipts	Disbursements	Subtotal (Less Interest)	Interest Earned	Balance 10/31/2025
601	Art Club	**342.61**	0.00	0.00	342.61	3.6775	**346.29**
608	AVID	**2,309.08**	0.00	0.00	2,309.08	24.7852	**2,333.87**
602	Band	**1,852.94**	2,671.00	0.00	4,523.94	39.7375	**4,563.68**
605	Basketball - Boys	**5,276.27**	0.00	665.00	4,611.27	51.6927	**4,662.96**
609	Choir Tour	**1,769.44**	0.00	0.00	1,769.44	18.9928	**1,788.43**
610	Cross Country Running	**549.60**	910.00	0.00	1,459.60	13.4129	**1,473.01**
613	Fellowship Christian Athletes (FCA)	**3,481.12**	4,705.00	2,573.12	5,613.00	54.0335	**5,667.03**
615	Gymnastics	**4,213.33**	386.34	0.00	4,599.67	48.4149	**4,648.08**
616	French Honor Society (FHS)	**1,548.07**	375.00	99.77	1,823.30	18.6619	**1,841.96**
622	Marching Band	**47,025.43**	31,293.10	54,375.69	23,942.84	328.3493	**24,271.19**
675	**INTEREST EARNED**	**0.00**	1,891.65	0.00	**1,891.65**	-	**0.00**
623	National Honor Society (NHS)	**2,842.95**	679.75	0.00	3,522.70	35.9424	**3,558.64**
625	Nordic Skiing	**360.57**	0.00	0.00	360.57	3.8703	**364.44**
626	Orchestra	**213.16**	0.00	0.00	213.16	2.2880	**215.45**
618	Peer Helpers	**103.33**	0.00	0.00	103.33	1.1091	**104.44**
632	Show Choir	**44,492.93**	23,240.11	15,378.67	52,354.37	505.0964	**52,859.47**
647	Spanish Club	**5,489.94**	243.90	52.51	5,681.33	60.3235	**5,741.65**
650	Student Council	**43,929.25**	3,032.00	4,298.34	42,662.91	461.5241	**43,124.43**
652	Tennis - Boys	**3,213.88**	0.00	228.10	2,985.78	32.3073	**3,018.09**
653	Tennis - Girls	**1,321.76**	0.00	250.44	1,071.32	12.1197	**1,083.44**
655	Thespians	**141.67**	0.00	0.00	141.67	1.5207	**143.19**
656	Track	**10,643.97**	0.00	1,507.00	9,136.97	100.4366	**9,237.41**
654	Ultimate Frisbee	**646.90**	0.00	0.00	646.90	6.9437	**653.84**
665	Middle School Yearbook	**14.47**	0.00	0.00	14.47	0.1553	**14.63**
666	Middle School Student Council	**6,172.55**	0.00	0.00	6,172.55	66.2549	**6,238.80**
		187,955.22	**69,427.85**	**79,428.64**	**177,954.43**	**1,891.6500**	**177,954.43**

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

October 2025 Investment Reconciliation - %-104-%

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	11,000,000.00	0.00	0.00	11,000,000.00
SCHOLARSHIP FUND - 12	10,000.00	0.00	0.00	10,000.00
DENTAL SELF FUNDED - 20	488,000.00	0.00	0.00	488,000.00
HEALTH SELF FUNDED - 21	2,000,000.00	0.00	0.00	2,000,000.00
TOTALS	13,498,000.00	0.00	0.00	**13,498,000.00**

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	11,000,000.00	0.00	11,000,000.00
Scholarship CD	10,000.00	0.00	10,000.00
Certificates of Deposit - MSDLAF - Dental	488,000.00	0.00	488,000.00
Term - MSDLAF - Health	2,000,000.00	0.00	2,000,000.00
TREASURER'S BALANCE	13,498,000.00	0.00	**13,498,000.00**

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

October 2025 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	JOURNAL ENTRIES	BALANCE END OF MONTH
GENERAL FUND- 01	28,907,175.94	6,582,228.71	(2,930,636.11)	(2,507,944.51)	30,050,824.03
FOOD SERVICE FUND - 02	291,149.85	347,771.24	(245,896.05)	(146,146.74)	246,878.30
COMMUNITY ED - 04	585,025.03	107,163.73	(30,915.94)	(200,588.34)	460,684.48
BUILDING CONSTRUCTION - 06	558,841.59	1,883.73	(136.50)	0.00	560,588.82
DEBT REDEMPTION - 07	4,752,460.68	41,375.10	0.00	12,181.08	4,806,016.86
STUDENT ACTIVITY FUND -10	149,721.90	37,079.23	(8,843.40)	(3.30)	177,954.43
DEFERRED ACCOUNTS - 11	492,676.68	71,621.43	(23,134.76)	(4,659.02)	536,504.33
SCHOLARSHIP - 12	298,429.62	6,449.44	(2,000.00)	0.00	302,879.06
DENTAL SELF FUNDED - 20	935,089.26	3,162.52	(53,349.73)	59,961.98	944,864.03
HEALTH SELF FUNDED -21	3,621,651.98	11,578.44	(968,246.84)	878,148.12	3,543,131.70
OPEB PERA/CE TRUST - 45	6,684,966.87	0.00	(902.50)	20,894.97	6,704,959.34
TOTALS	47,277,189.40	7,210,313.57	(4,264,061.83)	(1,888,155.76)	**48,335,285.38**

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	54,588.17	0.00	0.00	46.17	54,634.34
MSDLAF AP	1,158,301.76	(1,056,933.86)	0.00	0.00	101,367.90
MSDLAF Payroll	130,659.92	(29,704.70)	0.00	(0.06)	100,955.16
MSDLAF Scholarship	303,299.06	(1,000.00)	0.00	0.00	302,299.06
MSDLAF General	36,313,479.71	0.00	13,138.64	0.00	36,326,618.35
MSDLAF Flex	18,717.07	0.00	0.00	5,110.88	23,827.95
MSDLAF Dental Self Funded	955,759.38	(10,895.35)	0.00	0.00	944,864.03
MSDLAF Health Self Funded	2,728,817.45	(3,912.30)	0.00	0.00	2,724,905.15
MSDLAF Bond Proceeds	544,248.77	(136.50)	0.00	0.00	544,112.27
Vermillion Bank	155,993.78	(3,648.65)	0.00	0.00	152,345.13
OPEB PERA/CE Trust Account	7,059,356.04	0.00	0.00	0.00	7,059,356.04
TREASURER'S BALANCE	49,423,221.11	(1,106,231.36)	13,138.64	5,156.99	**48,335,285.38**

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	P504MB	112383		Wire	1	10229		MERCHANTS BANK FEES		No	Yes	No	10/09/2025	66.55
												Bank Total:		$66.55
USAP	P603A	112386		Wire	1	11387		AMAZON CAPITAL SERVICES, INC		No	No	No	10/10/2025	22,304.43
USAP	P60415	112532		Wire	1	10920		AFFINETY - MERCH BANK FEES (WIRE)		No	Yes	No	10/15/2025	4,306.17
USAP	P60415	112533		Wire	1	2976		SALES TAX (MN DEPT REVENUE)		No	Yes	No	10/15/2025	2,796.00
USAP	P60415	112534		Wire	1	9935		ELEYO FEES		No	Yes	No	10/15/2025	2,042.13
USAP	P603B	112602		Wire	1	9557		BMO HARRIS BANK NA		No	Yes	No	10/28/2025	19,119.61
USAP	P60430	112603		Wire	1	3167		MSDLAF BANK FEES		No	Yes	No	10/31/2025	213.82
USAP	P60430	112604		Wire	1	9012		PITNEY BOWES POSTAGE BY PHONE		No	Yes	No	10/31/2025	3,000.00
USAP	P60430	112605		Wire	1	9860		MINNESOTA STATE RETIREMENT SYST		No	No	No	10/31/2025	1,104.66
USAP	P51104	110990	837900	Check	1	12151		CARISSA ROWAN		Yes	No	Yes	10/10/2025	(42.00)
USAP	P60102	111512	838339	Check	1	12167	R10	TRACY CANEFF		Yes	No	Yes	10/24/2025	(1.90)
USAP	P60401	112370	838986	Check	1	5098		ADVANCED SPORTSWEAR		Yes	No	No	10/03/2025	3,492.00
USAP	P60401	112357	838987	Check	1	11085		DRAWING ON THE RIGHT SIDE OF THE		Yes	No	No	10/03/2025	53.00
USAP	P60401	112377	838988	Check	1	9582		ERICKSON, ANGILEE		Yes	No	No	10/03/2025	33.60
USAP	P60401	112361	838989	Check	1	1482		GRAINGER, W.W..		Yes	No	No	10/03/2025	4,561.72
USAP	P60401	112360	838990	Check	1	12220		GRONSETH, DEANNA		Yes	No	No	10/03/2025	242.06
USAP	P60401	112372	838991	Check	1	6602		HEINEMANN		Yes	No	No	10/03/2025	468.30
USAP	P60401	112362	838992	Check	1	1582		HILLYARD INC-MINNEAPOLIS		Yes	No	No	10/03/2025	72.58
USAP	P60401	112373	838993	Check	1	7323	R1	HOUGHTON MIFFLIN HARCOURT		Yes	No	No	10/03/2025	2,099.60
USAP	P60401	112375	838994	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/03/2025	15,222.61
USAP	P60401	112363	838995	Check	1	1679	R1	J.W. PEPPER & SON INC		Yes	No	No	10/03/2025	127.59
USAP	P60401	112376	838996	Check	1	8342		M JUDGE ELECTRIC LLC		Yes	No	No	10/03/2025	2,099.00
USAP	P60401	112364	838997	Check	1	1890	R2	MASA (MN ASSN OF SCHOOL ADMIN)		Yes	No	No	10/03/2025	359.00
USAP	P60401	112368	838998	Check	1	3120	R1	MASE		Yes	No	No	10/03/2025	1,697.00
USAP	P60401	112359	838999	Check	1	12214		MASL		Yes	No	No	10/03/2025	90.00
USAP	P60401	112369	839000	Check	1	4228		MCGINNIS, ANGELA		Yes	No	No	10/03/2025	105.56
USAP	P60401	112358	839001	Check	1	12181	R1	MUSEUM OF SCIENCE		Yes	No	No	10/03/2025	13,807.20
USAP	P60401	112365	839002	Check	1	2163	R1	PAN-O-GOLD BAKING CO		Yes	No	No	10/03/2025	749.62
USAP	P60401	112371	839003	Check	1	5349	R3	SCHOOL OUTFITTERS		Yes	No	No	10/03/2025	162.88
USAP	P60401	112366	839004	Check	1	2548	R1	T-MOBILE		Yes	No	No	10/03/2025	60.00
USAP	P60401	112367	839005	Check	1	2559		TRIO SUPPLY		Yes	No	No	10/03/2025	610.77
USAP	P60401	112374	839006	Check	1	7490		UNIVERSITY LANGUAGE CTR INC		Yes	No	No	10/03/2025	214.24
USAP	P60402	112407	839007	Check	1	5510		ACCELERATED TECHNOLOGIES		Yes	No	No	10/10/2025	420.00
USAP	P60402	112389	839008	Check	1	11558		BATAGLIA, KATHERINE		Yes	No	No	10/10/2025	60.48
USAP	P60402	112391	839009	Check	1	11897		BEARD, KAREN		Yes	No	No	10/10/2025	196.83
USAP	P60402	112406	839010	Check	1	5433		BENSON, CYNTHIA		Yes	No	No	10/10/2025	23.86

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	P60402	112417	839011	Check	1	8681		CANVAS HEALTH		Yes	No	No	10/10/2025	11,414.04
USAP	P60402	112393	839012	Check	1	12151		CARISSA ROWAN		Yes	No	No	10/10/2025	42.00
USAP	P60402	112416	839013	Check	1	8581		CIRILLO, MOLLY		Yes	No	No	10/10/2025	69.72
USAP	P60402	112399	839014	Check	1	1240		CLIMB THEATRE INC.		Yes	No	No	10/10/2025	2,000.00
USAP	P60402	112410	839015	Check	1	6745		CULLIGAN OF STILLWATER		Yes	No	No	10/10/2025	466.70
USAP	P60402	112388	839016	Check	1	11555		CUSTOM COMMUNICATIONS INC		Yes	No	No	10/10/2025	2,216.84
USAP	P60402	112418	839017	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	No	No	10/10/2025	344.24
USAP	P60402	112413	839018	Check	1	7637		EAST RIDGE HIGH SCHOOL		Yes	No	No	10/10/2025	185.00
USAP	P60402	112395	839019	Check	1	12221		FOOTE, SHALENE		Yes	No	No	10/10/2025	1,000.00
USAP	P60402	112405	839020	Check	1	3030		GROTH MUSIC		Yes	No	No	10/10/2025	100.00
USAP	P60402	112419	839021	Check	1	9880		GUSTAFSON, JILL		Yes	No	No	10/10/2025	59.64
USAP	P60402	112396	839022	Check	1	12223		HOVLAND, RACHEAL		Yes	No	No	10/10/2025	22.54
USAP	P60402	112414	839023	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/10/2025	2,228.50
USAP	P60402	112408	839024	Check	1	5828		JIM CARLSON LEASING CO.		Yes	No	No	10/10/2025	730.00
USAP	P60402	112390	839025	Check	1	11726		JOHNSON, STEFANIE		Yes	No	No	10/10/2025	21.35
USAP	P60402	112392	839026	Check	1	12020		KUMMER, JUSTIN		Yes	No	No	10/10/2025	19.67
USAP	P60402	112415	839027	Check	1	8342		M JUDGE ELECTRIC LLC		Yes	No	No	10/10/2025	1,171.00
USAP	P60402	112387	839028	Check	1	11295		MAJESKI PLUMBING INC		Yes	No	No	10/10/2025	569.75
USAP	P60402	112409	839029	Check	1	6643		MATZEK, KATIE		Yes	No	No	10/10/2025	194.03
USAP	P60402	112394	839030	Check	1	12215		MILLER, ROSE		Yes	No	No	10/10/2025	26.88
USAP	P60402	112401	839031	Check	1	2034		MOUNDS VIEW HIGH SCHOOL		Yes	No	No	10/10/2025	200.00
USAP	P60402	112412	839032	Check	1	7525		NEUMAN, NATHAN		Yes	No	No	10/10/2025	123.76
USAP	P60402	112397	839033	Check	1	12224		RAWAY, JASON		Yes	No	No	10/10/2025	25.34
USAP	P60402	112403	839034	Check	1	2819		REPUBLIC SERVICES #923		Yes	No	No	10/10/2025	1,914.23
USAP	P60402	112404	839035	Check	1	2850	R1	SCHOOL SPECIALTY		Yes	No	No	10/10/2025	385.76
USAP	P60402	112411	839036	Check	1	6888		SOUTH ST PAUL HIGH SCHOOL		Yes	No	No	10/10/2025	250.00
USAP	P60402	112400	839037	Check	1	1575		TESSIER-MORSE, HAILEN		Yes	No	No	10/10/2025	79.76
USAP	P60402	112402	839038	Check	1	2559		TRIO SUPPLY		Yes	No	No	10/10/2025	2,270.41
USAP	P60402	112398	839039	Check	1	12226		WEHRKAMP HERMAN, KRISTINE		Yes	No	No	10/10/2025	298.12
USAP	P60415	112508	839040	Check	1	5510		ACCELERATED TECHNOLOGIES		Yes	No	No	10/15/2025	493.96
USAP	P60415	112522	839041	Check	1	8045		ALLINA HOSPITALS & CLINICS		Yes	No	No	10/15/2025	3,200.00
USAP	P60415	112463	839042	Check	1	12168		AMPERSAND THERAPY LLC		Yes	No	No	10/15/2025	11,440.00
USAP	P60415	112516	839043	Check	1	7665	R1	ARC DOCUMENT SOLUTIONS LLC		Yes	No	No	10/15/2025	532.50
USAP	P60415	112433	839044	Check	1	10919	R1	ARVIG		Yes	No	No	10/15/2025	1,255.95
USAP	P60415	112432	839045	Check	1	1087	R1	ASCD		Yes	No	No	10/15/2025	119.00
USAP	P60415	112512	839046	Check	1	6190	R3	AVIBEN LLC		Yes	No	No	10/15/2025	566.86
USAP	P60415	112444	839047	Check	1	1156		BIX PRODUCE COMPANY LLC		Yes	No	No	10/15/2025	1,790.94
USAP	P60415	112445	839048	Check	1	11570		BORAH TEAMWEAR		Yes	No	No	10/15/2025	4,470.00

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P60415	112471	839049	Check	1	12228		BPAM		Yes	No	No	10/15/2025	450.00
USAP	P60415	112521	839050	Check	1	7937		BROTHERS FIRE & SECURITY		Yes	No	No	10/15/2025	302.00
USAP	P60415	112465	839051	Check	1	12199		BRUSHED BY DESIGN CREATIONS LLC		Yes	No	No	10/15/2025	1,210.00
USAP	P60415	112524	839052	Check	1	8681		CANVAS HEALTH		Yes	No	No	10/15/2025	5,421.67
USAP	P60415	112464	839053	Check	1	12176	R1	CENTRAL PRO SUPPLY		Yes	No	No	10/15/2025	88.02
USAP	P60415	112519	839054	Check	1	7911		CENTURYLINK		Yes	No	No	10/15/2025	80.52
USAP	P60415	112430	839055	Check	1	10837		CLASS CREATOR		Yes	No	No	10/15/2025	606.40
USAP	P60415	112470	839056	Check	1	12227		CLOCWORKS INC		Yes	No	No	10/15/2025	52.67
USAP	P60415	112459	839057	Check	1	12002		COLUMN SOFTWARE PBC		Yes	No	No	10/15/2025	124.01
USAP	P60415	112474	839058	Check	1	1251		COMMERCIAL KITCHEN SERVICES		Yes	No	No	10/15/2025	681.00
USAP	P60415	112429	839059	Check	1	10730		COMMUNITIES IN SCHOOLS OF THE T\		Yes	No	No	10/15/2025	16,250.00
USAP	P60415	112475	839060	Check	1	1257		COMPUTER INTEGRATION TECHNOLO		Yes	No	No	10/15/2025	2,325.00
USAP	P60415	112420	839061	Check	1	10245		CSTMN LLC		Yes	No	No	10/15/2025	12,115.73
USAP	P60415	112443	839062	Check	1	11555		CUSTOM COMMUNICATIONS INC		Yes	No	No	10/15/2025	10,194.55
USAP	P60415	112525	839063	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	No	No	10/15/2025	1,248.86
USAP	P60415	112476	839064	Check	1	1319		DEMCO		Yes	No	No	10/15/2025	640.94
USAP	P60415	112431	839065	Check	1	10860		DEPARTMENT OF TRANSPORTATION		Yes	No	No	10/15/2025	743.25
USAP	P60415	112502	839066	Check	1	3131		DIST OFFICE PETTY CASH FUND		Yes	No	No	10/15/2025	0.78
USAP	P60415	112468	839067	Check	1	12216		DOOR SERVICE MIDWEST		Yes	No	No	10/15/2025	328.75
USAP	P60415	112442	839068	Check	1	11483		DORAN, SCOTT		Yes	No	No	10/15/2025	141.54
USAP	P60415	112515	839069	Check	1	6808		ECKROTH MUSIC		Yes	No	No	10/15/2025	40.00
USAP	P60415	112424	839070	Check	1	10607	R1	ESGI LLC		Yes	No	No	10/15/2025	492.00
USAP	P60415	112467	839071	Check	1	12204		GAME ONE		Yes	No	No	10/15/2025	1,730.00
USAP	P60415	112453	839072	Check	1	11783		GAME TIME ASSIGNING		Yes	No	No	10/15/2025	672.00
USAP	P60415	112531	839073	Check	1	9863	R2	GENUINE PARTS COMPANY		Yes	No	No	10/15/2025	181.12
USAP	P60415	112526	839074	Check	1	9123		GOODHUE COUNTY ED DISTRICT 6051		Yes	No	No	10/15/2025	491.04
USAP	P60415	112477	839075	Check	1	1482		GRAINGER, W.W..		Yes	No	No	10/15/2025	1,680.19
USAP	P60415	112478	839076	Check	1	1483		GRAPHIC DESIGN INC		Yes	No	No	10/15/2025	305.00
USAP	P60415	112447	839077	Check	1	11582		HEWITT, SARA		Yes	No	No	10/15/2025	61.46
USAP	P60415	112479	839078	Check	1	1582		HILLYARD INC-MINNEAPOLIS		Yes	No	No	10/15/2025	167.24
USAP	P60415	112509	839079	Check	1	6044		HOLM, JESSIE		Yes	No	No	10/15/2025	119.62
USAP	P60415	112527	839080	Check	1	9329		HOMETOWN ACE HARDWARE		Yes	No	No	10/15/2025	967.90
USAP	P60415	112421	839081	Check	1	10420		HOPE ENGLISH-SPANISH INTERPRETE		Yes	No	No	10/15/2025	1,012.00
USAP	P60415	112482	839082	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY		Yes	No	No	10/15/2025	225.66
USAP	P60415	112456	839083	Check	1	11943		IMPERIAL DADE		Yes	No	No	10/15/2025	2,926.45
USAP	P60415	112505	839084	Check	1	3584		INFOPRO LEGAL RESOURCES INC		Yes	No	No	10/15/2025	4,047.00
USAP	P60415	112517	839085	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/15/2025	6,481.48
USAP	P60415	112480	839086	Check	1	1679	R1	J.W. PEPPER & SON INC		Yes	No	No	10/15/2025	275.98

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P60415	112472	839087	Check	1	12229		JACOBSON, EMILEE		Yes	No	No	10/15/2025	100.00
USAP	P60415	112511	839088	Check	1	6156		JOSTENS		Yes	No	No	10/15/2025	1,061.55
USAP	P60415	112462	839089	Check	1	12120		KELLY SERVICES		Yes	No	No	10/15/2025	27,354.80
USAP	P60415	112514	839090	Check	1	6786		KOEHLER & DRAMM		Yes	No	No	10/15/2025	895.02
USAP	P60415	112439	839091	Check	1	11261	R2	LAFORCE LLC		Yes	No	No	10/15/2025	2,795.00
USAP	P60415	112481	839092	Check	1	1799	R1	LAKESHORE LEARNING MATERIALS		Yes	No	No	10/15/2025	107.99
USAP	P60415	112461	839093	Check	1	12070		LB CARLSON LLP		Yes	No	No	10/15/2025	41,295.00
USAP	P60415	112530	839094	Check	1	9776	R1	LOFFLER COMPANIES		Yes	No	No	10/15/2025	587.00
USAP	P60415	112440	839095	Check	1	11295		MAJESKI PLUMBING INC		Yes	No	No	10/15/2025	202.50
USAP	P60415	112483	839096	Check	1	1891		MASBO		Yes	No	No	10/15/2025	350.00
USAP	P60415	112485	839097	Check	1	1915		MCGINNIS, PETER		Yes	No	No	10/15/2025	23.28
USAP	P60415	112486	839098	Check	1	1942		MENARDS		Yes	No	No	10/15/2025	153.67
USAP	P60415	112435	839099	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC		Yes	No	No	10/15/2025	540.00
USAP	P60415	112487	839100	Check	1	1967	R2	MINITEX - REGENTS OF THE U OF M		Yes	No	No	10/15/2025	1,369.00
USAP	P60415	112488	839101	Check	1	1977		MINNESOTA COACHES INC		Yes	No	No	10/15/2025	94,345.40
USAP	P60415	112489	839102	Check	1	1988		MINNESOTA HISTORICAL SOCIETY		Yes	No	No	10/15/2025	100.00
USAP	P60415	112506	839103	Check	1	4163		MN DEPT OF LABOR & INDUSTRY		Yes	No	No	10/15/2025	1,045.00
USAP	P60415	112504	839104	Check	1	3462		MN MUSIC EDUCATORS ASSN		Yes	No	No	10/15/2025	560.00
USAP	P60415	112454	839105	Check	1	11784		MNSAA		Yes	No	No	10/15/2025	125.00
USAP	P60415	112499	839106	Check	1	2795		MTI DISTRIBUTING, INC.		Yes	No	No	10/15/2025	1,039.05
USAP	P60415	112518	839107	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV		Yes	No	No	10/15/2025	1,666.13
USAP	P60415	112426	839108	Check	1	10721	R4	NORTHFIELD SOLAR LLC		Yes	No	No	10/15/2025	42,125.95
USAP	P60415	112452	839109	Check	1	11771		NOVA EDUCATION CONSULTANTS		Yes	No	No	10/15/2025	9,120.00
USAP	P60415	112513	839110	Check	1	6341	R1	O'REILLY AUTO PARTS		Yes	No	No	10/15/2025	69.02
USAP	P60415	112490	839111	Check	1	2163	R1	PAN-O-GOLD BAKING CO		Yes	No	No	10/15/2025	784.28
USAP	P60415	112466	839112	Check	1	12203		PEDIATRIC HOME RESPIRTORY SERVI(		Yes	No	No	10/15/2025	75.00
USAP	P60415	112436	839113	Check	1	11186	R2	PERFORMANCE FOOD SERVICE		Yes	No	No	10/15/2025	9,389.57
USAP	P60415	112492	839114	Check	1	2477		PHOENIX SCHOOL COUNSELING		Yes	No	No	10/15/2025	5,022.50
USAP	P60415	112449	839115	Check	1	11740		PRAIRIE FARMS - WOODBOURY, MN		Yes	No	No	10/15/2025	13,196.48
USAP	P60415	112448	839116	Check	1	11602		PRO-TEC DESIGN, INC.		Yes	No	No	10/15/2025	2,360.00
USAP	P60415	112528	839117	Check	1	9532		RATHER BEE CRAFTING		Yes	No	No	10/15/2025	360.00
USAP	P60415	112491	839118	Check	1	2267		REGION V COMPUTER SERVICES		Yes	No	No	10/15/2025	16,725.00
USAP	P60415	112520	839119	Check	1	7918		RIESTER REFRIGERATION		Yes	No	No	10/15/2025	1,969.00
USAP	P60415	112423	839120	Check	1	10576	R1	RIVERSIDE INSIGHTS		Yes	No	No	10/15/2025	297.51
USAP	P60415	112460	839121	Check	1	12041		SANVILLE, BRYCE		Yes	No	No	10/15/2025	44.66
USAP	P60415	112501	839122	Check	1	3029		SCHMITT MUSIC		Yes	No	No	10/15/2025	152.98
USAP	P60415	112498	839123	Check	1	2704	R2	SCHOLASTIC MAGAZINES		Yes	No	No	10/15/2025	275.00
USAP	P60415	112500	839124	Check	1	2850	R1	SCHOOL SPECIALTY		Yes	No	No	10/15/2025	294.44

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P60415	112450	839125	Check	1	11745		SCHREIBER MULLANEY CONSTRUCTIC		Yes	No	No	10/15/2025	3,700.00
USAP	P60415	112473	839126	Check	1	12230		SEIBERT, JACK		Yes	No	No	10/15/2025	16.10
USAP	P60415	112510	839127	Check	1	6142		SHI INTERNATIONAL CORP		Yes	No	No	10/15/2025	25,880.00
USAP	P60415	112438	839128	Check	1	11196	R1	SHRED IT USA - C/O STERICYCLE INC.		Yes	No	No	10/15/2025	104.76
USAP	P60415	112446	839129	Check	1	11574		SOCIAL CLUB SIMPLE LLC		Yes	No	No	10/15/2025	100.00
USAP	P60415	112457	839130	Check	1	11996		STOCKDALE, SCOTT		Yes	No	No	10/15/2025	188.02
USAP	P60415	112523	839131	Check	1	8109		STRATEGIC STAFFING SOLUTIONS		Yes	No	No	10/15/2025	3,264.00
USAP	P60415	112507	839132	Check	1	5445	r2	SUMMIT FIRE PROTECTION		Yes	No	No	10/15/2025	18,812.00
USAP	P60415	112484	839133	Check	1	1893		SWCS COMMUNITY EDUCATION		Yes	No	No	10/15/2025	4,308.67
USAP	P60415	112451	839134	Check	1	11768	R1	TAHER INC		Yes	No	No	10/15/2025	15,000.00
USAP	P60415	112455	839135	Check	1	1188		TAYLOR MUSIC		Yes	No	No	10/15/2025	1,323.00
USAP	P60415	112493	839136	Check	1	2519		TEAM SPORTING GOODS		Yes	No	No	10/15/2025	157.35
USAP	P60415	112494	839137	Check	1	2522		TERRY'S HARDWARE		Yes	No	No	10/15/2025	1,541.29
USAP	P60415	112434	839138	Check	1	10935	R2	THE DAVEY TREE EXPERT COMPANY		Yes	No	No	10/15/2025	610.00
USAP	P60415	112441	839139	Check	1	11378	R2	THE JOURNAL		Yes	No	No	10/15/2025	149.25
USAP	P60415	112529	839140	Check	1	9716		THE ZONES OF REGULATION		Yes	No	No	10/15/2025	144.00
USAP	P60415	112495	839141	Check	1	2559		TRIO SUPPLY		Yes	No	No	10/15/2025	767.23
USAP	P60415	112425	839142	Check	1	10648		TWIN CITIES DOTS AND POP LLC		Yes	No	No	10/15/2025	1,425.60
USAP	P60415	112503	839143	Check	1	3277		UPPER LAKES FOODS, INC		Yes	No	No	10/15/2025	54,169.90
USAP	P60415	112469	839144	Check	1	12225		VISITATION SCHOOL		Yes	No	No	10/15/2025	150.00
USAP	P60415	112437	839145	Check	1	11187	R1	VISTAR		Yes	No	No	10/15/2025	3,282.14
USAP	P60415	112427	839146	Check	1	10722	R4	WALCOTT SOLAR LLC		Yes	No	No	10/15/2025	21,976.68
USAP	P60415	112428	839147	Check	1	10723	R4	WARSAW SOLAR LLC		Yes	No	No	10/15/2025	19,736.10
USAP	P60415	112422	839148	Check	1	10452		WAYNE PETERSON ENTERPRISES		Yes	No	No	10/15/2025	2,650.80
USAP	P60415	112458	839149	Check	1	11997	R1	WELCOME WAGON		Yes	No	No	10/15/2025	84.82
USAP	P60415	112496	839150	Check	1	2645		WHISTLING WELL FARM		Yes	No	No	10/15/2025	2,522.00
USAP	P60415	112497	839151	Check	1	2683		YMCA CAMP ST. CROIX		Yes	No	No	10/15/2025	1,636.34
USAP	P60403	112579	839152	Check	1	12233		ANDREW STORKAMP		Yes	No	No	10/24/2025	20.00
USAP	P60403	112580	839153	Check	1	12234		BRUCE LOHMANN		Yes	No	No	10/24/2025	20.00
USAP	P60403	112597	839154	Check	1	6063		BUTLER, TEMIRA		Yes	No	No	10/24/2025	65.97
USAP	P60403	112593	839155	Check	1	3748		CENTERPOINT ENERGY		Yes	No	No	10/24/2025	5,131.38
USAP	P60403	112568	839156	Check	1	10968		CHANDLER, EMILY		Yes	No	No	10/24/2025	47.74
USAP	P60403	112575	839157	Check	1	12217		COLLABORATIVE SCHOOL SAFETY		Yes	No	No	10/24/2025	3,000.00
USAP	P60403	112571	839158	Check	1	11555		CUSTOM COMMUNICATIONS INC		Yes	No	No	10/24/2025	5,234.00
USAP	P60403	112573	839159	Check	1	11765		FLOURISH CONSULTING LLC		Yes	No	No	10/24/2025	4,500.00
USAP	P60403	112594	839160	Check	1	3800		FOX, MARY ELLEN		Yes	No	No	10/24/2025	35.00
USAP	P60403	112596	839161	Check	1	4842	R2	GOODIN CO		Yes	No	No	10/24/2025	5,625.00
USAP	P60403	112581	839162	Check	1	1482		GRAINGER, W.W..		Yes	No	No	10/24/2025	253.74

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P60403	112590	839163	Check	1	3030		GROTH MUSIC		Yes	No	No	10/24/2025	95.00
USAP	P60403	112570	839164	Check	1	11444		H2I GROUP		Yes	No	No	10/24/2025	4,850.00
USAP	P60403	112566	839165	Check	1	10645		HOFMEISTER, KRISTEN		Yes	No	No	10/24/2025	49.28
USAP	P60403	112582	839166	Check	1	1647		IND. SCHOOL DIST 625		Yes	No	No	10/24/2025	1,898.00
USAP	P60403	112592	839167	Check	1	3584		INFOPRO LEGAL RESOURCES INC		Yes	No	No	10/24/2025	304.00
USAP	P60403	112600	839168	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/24/2025	9,954.52
USAP	P60403	112583	839169	Check	1	1679	R1	J.W. PEPPER & SON INC		Yes	No	No	10/24/2025	61.49
USAP	P60403	112574	839170	Check	1	12165	R7	JOANNE SALMI		Yes	No	No	10/24/2025	10.00
USAP	P60403	112588	839171	Check	1	2761	R1	KAPLAN EARLY LEARNING CO		Yes	No	No	10/24/2025	171.64
USAP	P60403	112601	839172	Check	1	9459	R1	KONICA MINOLTA/LOFFLER		Yes	No	No	10/24/2025	2,054.00
USAP	P60403	112569	839173	Check	1	11261	R2	LAFORCE LLC		Yes	No	No	10/24/2025	280.00
USAP	P60403	112584	839174	Check	1	1891		MASBO		Yes	No	No	10/24/2025	115.00
USAP	P60403	112585	839175	Check	1	1942		MENARDS		Yes	No	No	10/24/2025	470.62
USAP	P60403	112577	839176	Check	1	12219		MICROBRIC LLC		Yes	No	No	10/24/2025	3,172.00
USAP	P60403	112599	839177	Check	1	7502		MIDWEST EDUCATIONAL CONSULTAN		Yes	No	No	10/24/2025	837.00
USAP	P60403	112598	839178	Check	1	7424		MILLHOLLIN, AMANDA		Yes	No	No	10/24/2025	125.02
USAP	P60403	112565	839179	Check	1	10500	R4	MRI SOFTWARE LLC		Yes	No	No	10/24/2025	38.45
USAP	P60403	112572	839180	Check	1	11590		NELSON, TARA		Yes	No	No	10/24/2025	68.60
USAP	P60403	112591	839181	Check	1	3070		PINECREST PETTY CASH ACCOUNT		Yes	No	No	10/24/2025	487.27
USAP	P60403	112589	839182	Check	1	2987	R1	PITSCO EDUCATION		Yes	No	No	10/24/2025	5,683.26
USAP	P60403	112595	839183	Check	1	4344		ROWAN, MARY		Yes	No	No	10/24/2025	50.33
USAP	P60403	112576	839184	Check	1	12218		SAVAGE, TODD		Yes	No	No	10/24/2025	3,000.00
USAP	P60403	112587	839185	Check	1	2704	R2	SCHOLASTIC MAGAZINES		Yes	No	No	10/24/2025	5,392.77
USAP	P60403	112586	839186	Check	1	2398		SIMLEY HIGH SCHOOL		Yes	No	No	10/24/2025	250.00
USAP	P60403	112567	839187	Check	1	10898	R1	SYMMETRY ENERGY SOLUTIONS		Yes	No	No	10/24/2025	3,645.41
USAP	P60403	112578	839188	Check	1	12232		TIMERSON, ANNA		Yes	No	No	10/24/2025	66.15
USAP	P60430	112680	839189	Check	1	5510		ACCELERATED TECHNOLOGIES		Yes	No	No	10/31/2025	312.50
USAP	P60430	112606	839190	Check	1	1012		ACCLAIM SERVICES, INC		Yes	No	No	10/31/2025	6,288.00
USAP	P60430	112676	839191	Check	1	5098		ADVANCED SPORTSWEAR		Yes	No	No	10/31/2025	1,709.10
USAP	P60430	112611	839192	Check	1	10630		ALL STRINGS ATTACHED		Yes	No	No	10/31/2025	3,707.99
USAP	P60430	112678	839193	Check	1	5432		AMERICAN RED CROSS-TRAINING SEF		Yes	No	No	10/31/2025	272.00
USAP	P60430	112640	839194	Check	1	12168		AMPERSAND THERAPY LLC		Yes	No	No	10/31/2025	9,920.00
USAP	P60430	112625	839195	Check	1	11537		ARBITERSPORTS LLC		Yes	No	No	10/31/2025	2,720.00
USAP	P60430	112622	839196	Check	1	11204	R1	ASLIS		Yes	No	No	10/31/2025	151.00
USAP	P60430	112619	839197	Check	1	11110		BELLEVILLE WHOLESALE HOBBY		Yes	No	No	10/31/2025	263.70
USAP	P60430	112627	839198	Check	1	1156		BIX PRODUCE COMPANY LLC		Yes	No	No	10/31/2025	2,887.98
USAP	P60430	112677	839199	Check	1	5226		BJORKLUND COMPENSATION CONSUL		Yes	No	No	10/31/2025	300.00
USAP	P60430	112683	839200	Check	1	7295		CENTURYLINK		Yes	No	No	10/31/2025	171.80

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	P60430	112685	839201	Check	1	7332		CENTURYLINK		Yes	No	No	10/31/2025	3,844.41
USAP	P60430	112692	839202	Check	1	8741		CLARK, JAMIE		Yes	No	No	10/31/2025	19.81
USAP	P60430	112630	839203	Check	1	11856		COFFEE MILL INC.		Yes	No	No	10/31/2025	269.00
USAP	P60430	112633	839204	Check	1	12002		COLUMN SOFTWARE PBC		Yes	No	No	10/31/2025	39.88
USAP	P60430	112626	839205	Check	1	11555		CUSTOM COMMUNICATIONS INC		Yes	No	No	10/31/2025	585.00
USAP	P60430	112695	839206	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	No	No	10/31/2025	995.76
USAP	P60430	112696	839207	Check	1	8840	R2	DEFINITIVE TECHNOLOGY SOLUTIONS		Yes	No	No	10/31/2025	233.21
USAP	P60430	112644	839208	Check	1	1319		DEMCO		Yes	No	No	10/31/2025	395.28
USAP	P60430	112691	839209	Check	1	8331		ESTERBY, MATTHEW		Yes	No	No	10/31/2025	106.30
USAP	P60430	112684	839210	Check	1	7322	R1	FERGUSON ENTERPRISES		Yes	No	No	10/31/2025	471.13
USAP	P60430	112643	839211	Check	1	12237		FISCH, NICOLE		Yes	No	No	10/31/2025	46.69
USAP	P60430	112700	839212	Check	1	9863	R2	GENUINE PARTS COMPANY		Yes	No	No	10/31/2025	568.15
USAP	P60430	112645	839213	Check	1	1482		GRAINGER, W.W..		Yes	No	No	10/31/2025	103.83
USAP	P60430	112688	839214	Check	1	7862		GREEN COMPANIES LLC		Yes	No	No	10/31/2025	8,400.00
USAP	P60430	112668	839215	Check	1	3030		GROTH MUSIC		Yes	No	No	10/31/2025	498.50
USAP	P60430	112666	839216	Check	1	2879		HASTINGS AREA ROTARY CLUB		Yes	No	No	10/31/2025	170.00
USAP	P60430	112646	839217	Check	1	1555	R1	HAWKINS, INC.		Yes	No	No	10/31/2025	1,316.66
USAP	P60430	112647	839218	Check	1	1582		HILLYARD INC-MINNEAPOLIS		Yes	No	No	10/31/2025	3,429.00
USAP	P60430	112608	839219	Check	1	10420		HOPE ENGLISH-SPANISH INTERPRETE		Yes	No	No	10/31/2025	1,713.00
USAP	P60430	112631	839220	Check	1	11943		IMPERIAL DADE		Yes	No	No	10/31/2025	3,202.33
USAP	P60430	112623	839221	Check	1	11207		INFINITE HEALTH COLLABORATIVE		Yes	No	No	10/31/2025	600.00
USAP	P60430	112673	839222	Check	1	3584		INFOPRO LEGAL RESOURCES INC		Yes	No	No	10/31/2025	2,929.00
USAP	P60430	112687	839223	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	10/31/2025	6,619.13
USAP	P60430	112648	839224	Check	1	1660		INSTITUTE FOR ENVIRONMENTAL ASS		Yes	No	No	10/31/2025	2,611.88
USAP	P60430	112649	839225	Check	1	1665		INTERMEDIATE SCHOOL DIST 917		Yes	No	No	10/31/2025	1,059.59
USAP	P60430	112693	839226	Check	1	8801		IXL LEARNING, INC		Yes	No	No	10/31/2025	129.00
USAP	P60430	112650	839227	Check	1	1679	R1	J.W. PEPPER & SON INC		Yes	No	No	10/31/2025	63.00
USAP	P60430	112638	839228	Check	1	12120		KELLY SERVICES		Yes	No	No	10/31/2025	59,295.88
USAP	P60430	112681	839229	Check	1	6681		KENNEDY & GRAVEN, CHARTERD		Yes	No	No	10/31/2025	10,595.00
USAP	P60430	112682	839230	Check	1	6786		KOEHLER & DRAMM		Yes	No	No	10/31/2025	730.30
USAP	P60430	112624	839231	Check	1	11261	R2	LAFORCE LLC		Yes	No	No	10/31/2025	75.00
USAP	P60430	112686	839232	Check	1	7465	R1	LDINFO PUBLISHING		Yes	No	No	10/31/2025	998.00
USAP	P60430	112616	839233	Check	1	10832		LIKES, CASEY		Yes	No	No	10/31/2025	46.34
USAP	P60430	112699	839234	Check	1	9776	R1	LOFFLER COMPANIES		Yes	No	No	10/31/2025	1,724.25
USAP	P60430	112653	839235	Check	1	1942		MENARDS		Yes	No	No	10/31/2025	542.32
USAP	P60430	112675	839236	Check	1	5039		METRO COMM ED DIRECTORS ASSN		Yes	No	No	10/31/2025	100.00
USAP	P60430	112618	839237	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC		Yes	No	No	10/31/2025	810.00
USAP	P60430	112669	839238	Check	1	3150		MIDDLE SCHOOL PETTY CASH FUND		Yes	No	No	10/31/2025	162.15

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P60430	112654	839239	Check	1	1977		MINNESOTA COACHES INC		Yes	No	No	10/31/2025	559,560.81
USAP	P60430	112674	839240	Check	1	4772		MINNESOTA DNR - OMB		Yes	No	No	10/31/2025	381.05
USAP	P60430	112697	839241	Check	1	8876		MINUTEMAN PRESS		Yes	No	No	10/31/2025	112.37
USAP	P60430	112672	839242	Check	1	3462		MN MUSIC EDUCATORS ASSN		Yes	No	No	10/31/2025	640.00
USAP	P60430	112663	839243	Check	1	2795		MTI DISTRIBUTING, INC.		Yes	No	No	10/31/2025	898.62
USAP	P60430	112689	839244	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV		Yes	No	No	10/31/2025	58,245.50
USAP	P60430	112613	839245	Check	1	10721	R4	NORTHFIELD SOLAR LLC		Yes	No	No	10/31/2025	35,114.38
USAP	P60430	112629	839246	Check	1	11771		NOVA EDUCATION CONSULTANTS		Yes	No	No	10/31/2025	4,080.00
USAP	P60430	112652	839247	Check	1	1882		OFFICE OF MN IT SERVICES		Yes	No	No	10/31/2025	140.70
USAP	P60430	112655	839248	Check	1	2146		ORKIN PEST CONTROL INC.		Yes	No	No	10/31/2025	387.25
USAP	P60430	112642	839249	Check	1	12206		ORLICH-SULLIVAN, MEGAN		Yes	No	No	10/31/2025	31.01
USAP	P60430	112656	839250	Check	1	2163	R1	PAN-O-GOLD BAKING CO		Yes	No	No	10/31/2025	1,270.76
USAP	P60430	112641	839251	Check	1	12203		PEDIATRIC HOME RESPIRTORY SERVI		Yes	No	No	10/31/2025	225.00
USAP	P60430	112620	839252	Check	1	11186	R2	PERFORMANCE FOOD SERVICE		Yes	No	No	10/31/2025	10,083.20
USAP	P60430	112651	839253	Check	1	1829		POWER SYSTEMS		Yes	No	No	10/31/2025	646.59
USAP	P60430	112628	839254	Check	1	11740		PRAIRIE FARMS - WOODBOURY, MN		Yes	No	No	10/31/2025	10,670.77
USAP	P60430	112694	839255	Check	1	8834	R1	RAPTOR		Yes	No	No	10/31/2025	299.00
USAP	P60430	112698	839256	Check	1	9532		RATHER BEE CRAFTING		Yes	No	No	10/31/2025	210.00
USAP	P60430	112635	839257	Check	1	12037		RED WING MUSIC LLC		Yes	No	No	10/31/2025	1,220.00
USAP	P60430	112607	839258	Check	1	10350		RIVERSIDE COMMUNITY CARE INC		Yes	No	No	10/31/2025	500.00
USAP	P60430	112610	839259	Check	1	10576	R1	RIVERSIDE INSIGHTS		Yes	No	No	10/31/2025	566.13
USAP	P60430	112667	839260	Check	1	3029		SCHMITT MUSIC		Yes	No	No	10/31/2025	190.00
USAP	P60430	112657	839261	Check	1	2352	R2	SCHOOL HEALTH CORPORATION		Yes	No	No	10/31/2025	65.13
USAP	P60430	112665	839262	Check	1	2850	R1	SCHOOL SPECIALTY		Yes	No	No	10/31/2025	69.79
USAP	P60430	112634	839263	Check	1	12027	R1	SOCCER SHOTS		Yes	No	No	10/31/2025	1,980.00
USAP	P60430	112636	839264	Check	1	12058		SPARKPATH		Yes	No	No	10/31/2025	90.00
USAP	P60430	112671	839265	Check	1	3391		ST. ELIZABETH ANN SETON		Yes	No	No	10/31/2025	9,706.94
USAP	P60430	112658	839266	Check	1	2476		STERNAU & ASSOCIATES		Yes	No	No	10/31/2025	2,105.00
USAP	P60430	112632	839267	Check	1	11996		STOCKDALE, SCOTT		Yes	No	No	10/31/2025	77.49
USAP	P60430	112690	839268	Check	1	8109		STRATEGIC STAFFING SOLUTIONS		Yes	No	No	10/31/2025	3,552.00
USAP	P60430	112609	839269	Check	1	10468		SUCH A VOICE, LLC		Yes	No	No	10/31/2025	117.50
USAP	P60430	112679	839270	Check	1	5445	r2	SUMMIT FIRE PROTECTION		Yes	No	No	10/31/2025	315.00
USAP	P60430	112659	839271	Check	1	2519		TEAM SPORTING GOODS		Yes	No	No	10/31/2025	17.78
USAP	P60430	112639	839272	Check	1	12137	R1	TRIMARK MARLINN LLC		Yes	No	No	10/31/2025	32,589.92
USAP	P60430	112660	839273	Check	1	2559		TRIO SUPPLY		Yes	No	No	10/31/2025	1,580.81
USAP	P60430	112612	839274	Check	1	10648		TWIN CITIES DOTS AND POP LLC		Yes	No	No	10/31/2025	886.80
USAP	P60430	112637	839275	Check	1	12111	R1	UNITED REFRIGERATION INC		Yes	No	No	10/31/2025	351.56
USAP	P60430	112661	839276	Check	1	2579		UNIVERSITY OF MINNESOTA, TWIN CIT		Yes	No	No	10/31/2025	27,840.00

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	P60430	112670	839277	Check	1	3277		UPPER LAKES FOODS, INC		Yes	No	No	10/31/2025	57,284.33
USAP	P60430	112621	839278	Check	1	11187	R1	VISTAR		Yes	No	No	10/31/2025	2,016.58
USAP	P60430	112614	839279	Check	1	10722	R4	WALCOTT SOLAR LLC		Yes	No	No	10/31/2025	19,178.16
USAP	P60430	112664	839280	Check	1	2837		WARD'S SCIENCE		Yes	No	No	10/31/2025	286.71
USAP	P60430	112615	839281	Check	1	10723	R4	WARSAW SOLAR LLC		Yes	No	No	10/31/2025	17,502.17
USAP	P60430	112662	839282	Check	1	2645		WHISTLING WELL FARM		Yes	No	No	10/31/2025	2,376.00
USAP	P60430	112617	839283	Check	1	10851	R2	XELLO INC		Yes	No	No	10/31/2025	300.00

Bank Total: $1,767,757.87

Report Total: $1,767,824.42

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USPR	p264p1	112342		Wire	1	10929		AVIBEN LLC		No	Yes	No	10/03/2025	71,249.40
USPR	p264p1	112343		Wire	1	1984		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/03/2025	52,805.55
USPR	p264p1	112344		Wire	1	2016		MN TRA		No	Yes	No	10/03/2025	191,679.42
USPR	p264p1	112345		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/03/2025	317,191.24
USPR	p264p1	112346		Wire	1	3880		MII LIFE		No	Yes	No	10/03/2025	0.00
USPR	p264p1	112347		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)		No	Yes	No	10/03/2025	57,055.11
USPR	p264p1	112380		Wire	1	1984		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/08/2025	103.57
USPR	p264p1	112381		Wire	1	2016		MN TRA		No	Yes	No	10/08/2025	1,321.22
USPR	p264p1	112382		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/08/2025	1,327.06
USPR	p264p2	112539		Wire	1	10929		AVIBEN LLC		No	Yes	No	10/20/2025	71,315.76
USPR	p264p2	112540		Wire	1	1984		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/20/2025	52,552.84
USPR	p264p2	112541		Wire	1	2016		MN TRA		No	Yes	No	10/20/2025	192,552.82
USPR	p264p2	112542		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/20/2025	315,971.18
USPR	p264p2	112543		Wire	1	3283		MINNESOTA DEPT. OF REVENUE		No	Yes	No	10/20/2025	726.11
USPR	p264p2	112544		Wire	1	3880		MII LIFE		No	Yes	No	10/20/2025	0.00
USPR	p264p2	112545		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)		No	Yes	No	10/20/2025	55,635.55
USPR	p264p3	112562		Wire	1	3166		BREMER BANK FEES		No	Yes	No	10/24/2025	185.50
USPR	p262p3	111944	105935	Check	1	11734		THE HARTFORD		Yes	No	Yes	10/08/2025	(9,855.38)
USPR	p264p1	112349	105952	Check	1	12077		GURSTEL LAW FIRM PC		Yes	No	No	10/03/2025	720.62
USPR	p264p1	112350	105953	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/03/2025	17,065.80
USPR	p264p1	112351	105954	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C		Yes	No	No	10/03/2025	11.00
USPR	p264p1	112348	105955	Check	1	11853		RIVERVIEW LAW OFFICE, PLLC		Yes	No	No	10/03/2025	298.87
USPR	p262p3	112379	105956	Check	1	11734		THE HARTFORD		Yes	No	No	10/08/2025	9,855.38
USPR	p264p2	112555	105957	Check	1	5234		EDUCATION MINNESOTA		Yes	No	No	10/20/2025	16.00
USPR	p264p2	112546	105958	Check	1	10975		EDUCATION MN HASTINGS ESP'S		Yes	No	No	10/20/2025	2,219.00
USPR	p264p2	112549	105959	Check	1	12077		GURSTEL LAW FIRM PC		Yes	No	No	10/20/2025	550.00
USPR	p264p2	112551	105960	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/20/2025	17,069.94
USPR	p264p2	112557	105961	Check	1	7384		HIGH SCHOOL FACULTY SCHOLARSHI		Yes	No	No	10/20/2025	82.00
USPR	p264p2	112552	105962	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C		Yes	No	No	10/20/2025	11.00
USPR	p264p2	112553	105963	Check	1	2002		MINNESOTA TEAMSTERS LOCAL 320		Yes	No	No	10/20/2025	2,689.42
USPR	p264p2	112550	105964	Check	1	12079		NATIONAL D.R.I.V.E.		Yes	No	No	10/20/2025	13.00
USPR	p264p2	112554	105965	Check	1	2010		NCPERS GROUP LIFE INS -157410		Yes	No	No	10/20/2025	32.00
USPR	p264p2	112548	105966	Check	1	11853		RIVERVIEW LAW OFFICE, PLLC		Yes	No	No	10/20/2025	290.29
USPR	p264p2	112556	105967	Check	1	6780		SEIU LOCAL 284		Yes	No	No	10/20/2025	1,703.55
USPR	p264p2	112547	105968	Check	1	11741		ST. CROIX VALLEY FOUNDATION		Yes	No	No	10/20/2025	80.00
USPR	p264p3	112563	105969	Check	1	11734		THE HARTFORD		Yes	No	No	10/24/2025	11,773.46

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USPR	p264p3	112564	105970	Check	1	12152		VISION SERVICE PLAN		Yes	No	No	10/24/2025	813.30

Bank Total: $1,437,111.58

Report Total: $1,437,111.58

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USBP	P206B1	112561	1366	Check	1	2663		WOLD ARCHITECTS AND ENGNRS INC		Yes	No	No	10/22/2025	136.50
													Bank Total:	$136.50
													Report Total:	$136.50

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
ACTV	P03ASA	112339		Wire	1	11387		AMAZON CAPITAL SERVICES, INC		No	No	No	10/02/2025	185.80
ACTV	P03ASB	112384		Wire	1	9557		BMO HARRIS BANK NA		No	Yes	No	10/10/2025	3,676.85
ACTV	P04AS1	112340	38400	Check	1	8688		HERITAGE EMBROIDERY		Yes	Yes	No	10/02/2025	665.00
ACTV	P04AS1	112341	38401	Check	1	9931		KOERNER, MEGAN		Yes	Yes	No	10/02/2025	317.94
ACTV	P04AS2	112385	38402	Check	1	4182		WAHLSTROM, JOSH		Yes	Yes	No	10/10/2025	409.96
ACTV	P04AS3	112536	38403	Check	1	6123	R1	ANOKA HIGH SCHOOL		Yes	No	No	10/16/2025	440.00
ACTV	P04AS3	112535	38404	Check	1	12019		ENDRES, SAM		Yes	No	No	10/16/2025	1,392.64
ACTV	P04AS3	112537	38405	Check	1	6874		IRONDALE HIGH SCHOOL BAND BOOS		Yes	Yes	No	10/16/2025	125.00
ACTV	P04AS5	112704	38406	Check	1	9319		IND SCHOOL DIST 622		Yes	No	No	10/31/2025	700.00
ACTV	P04AS5	112701	38407	Check	1	11207		INFINITE HEALTH COLLABORATIVE		Yes	No	No	10/31/2025	150.00
ACTV	P04AS5	112702	38408	Check	1	12080		KENNEDY CHOIR BOOSTERS INC		Yes	No	No	10/31/2025	700.00
ACTV	P04AS5	112703	38409	Check	1	12236		MILEY PAGEL		Yes	No	No	10/31/2025	80.21

Bank Total: $8,843.40

Report Total: $8,843.40

HASTINGS PUBLIC SCHOOLS

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
SCH	P6041P	112538	304601	Check	1	12231		NOVA ACADEMY OF COSMETOLOGY		Yes	No	No	10/16/2025	2,000.00
													Bank Total:	$2,000.00
													Report Total:	$2,000.00

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending October 31, 2025

Sequence: Crs, Org, Fd

									Description	26ADP Annual Budget	Period 202604	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	20	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	20	000	000	000	092	000	422	000	Interest-Dental	(45,000.00)	(3,162.52)	(13,516.10)	30%	0.00	30%	(31,483.90)
R	20	000	000	000	095	000	422	000	Employer Share/Premiums	(495,073.00)	(41,586.05)	(155,256.56)	31%	0.00	31%	(339,816.44)
R	20	000	000	000	097	000	422	000	Employee Share/Premiums	(101,400.00)	(9,298.28)	(26,082.11)	26%	0.00	26%	(75,317.89)
R	20	000	000	000	098	000	422	000	Retiree-Cobra Share/Premium	(125,609.00)	(9,077.65)	(41,092.67)	33%	0.00	33%	(84,516.33)
E	20	005	105	000	236	000	422	000	Dental Insurance Claims	633,533.00	50,159.68	219,663.45	35%	0.00	35%	413,869.55
E	20	005	105	000	301	000	422	000	Fees-Carrier & Consultant	36,774.00	3,190.05	12,515.75	34%	0.00	34%	24,258.25
				000	**Districtwide**					**(96,775.00)**	**(9,774.77)**	**(3,768.24)**	**4%**	**0.00**	**4%**	**(93,006.76)**
									Report Totals:	**(96,775.00)**	**(9,774.77)**	**(3,768.24)**	**4%**	**0.00**	**4%**	**(93,006.76)**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending October 31, 2025

Sequence: Crs, Org, Fd

									Description	26ADP Annual Budget	Period 202604	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(7,456,742.00)	(606,377.16)	(2,226,265.54)	30%	0.00	30%	(5,230,476.46)
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,864,186.00)	(168,698.32)	(572,686.24)	31%	0.00	31%	(1,291,499.76)
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(475,030.00)	(38,597.60)	(160,679.30)	34%	0.00	34%	(314,350.70)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(90,482.00)	(4,505.80)	(18,825.60)	21%	0.00	21%	(71,656.40)
R	21	000	000	000	092	000	422	000	Interest -Health	(165,000.00)	(10,298.69)	(48,694.07)	30%	0.00	30%	(116,305.93)
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	4,968.00	0.00	1,206.00	24%	0.00	24%	3,762.00
E	21	005	105	000	317	000	422	000	Network Fees	2,000.00	0.00	500.00	25%	0.00	25%	1,500.00
E	21	005	105	000	223	000	422	000	Medical Insurance Claims	8,272,821.00	649,202.37	1,400,194.56	17%	0.00	17%	6,872,626.44
E	21	005	105	000	224	000	422	000	Pharmacy Claims	1,459,910.00	236,215.24	726,148.33	50%	0.00	50%	733,761.67
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	0.00	(43,290.87)	(178,667.78)	0%	0.00	0%	178,667.78
E	21	005	105	000	301	000	422	000	Veba/Flex/Health	263,829.00	21,501.72	65,903.58	25%	0.00	25%	197,925.42
E	21	005	105	000	308	000	422	000	StopLoss	539,600.00	43,369.39	130,582.53	24%	0.00	24%	409,017.47
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	41,200.00	0.00	20,600.00	50%	0.00	50%	20,600.00
				000	**Districtwide**					**532,888.00**	**78,520.28**	**(860,683.53)**	**(162%)**	**0.00**	**(162%)**	**1,393,571.53**
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(591,600.00)	(59,969.24)	(131,621.58)	22%	0.00	22%	(459,978.42)
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA	(3,321.00)	0.00	(3,912.30)	118%	0.00	118%	591.30
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	591,600.00	59,969.24	131,621.58	22%	0.00	22%	459,978.42
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA	3,321.00	0.00	3,912.30	118%	0.00	118%	(591.30)
				326	**District Additional R/E**					**0.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(0.00)**
									Report Totals:	**532,888.00**	**78,520.28**	**(860,683.53)**	**(162%)**	**0.00**	**(162%)**	**1,393,571.53**

HASTINGS ISD #200 BOARD REPORT FOR THE MONTH ENDING: June 2025

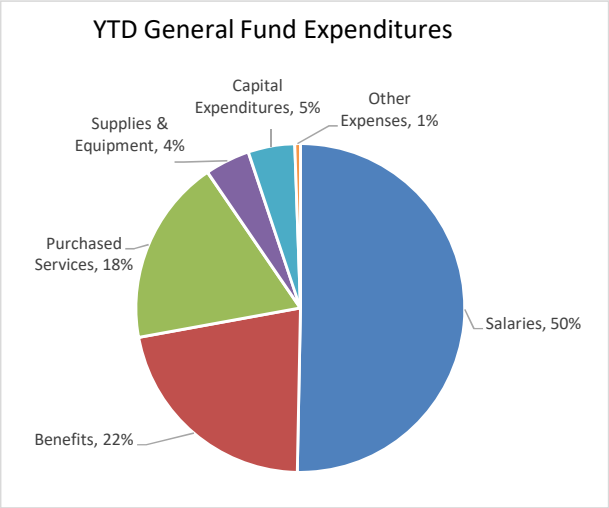
Final Results; Audit Completed.

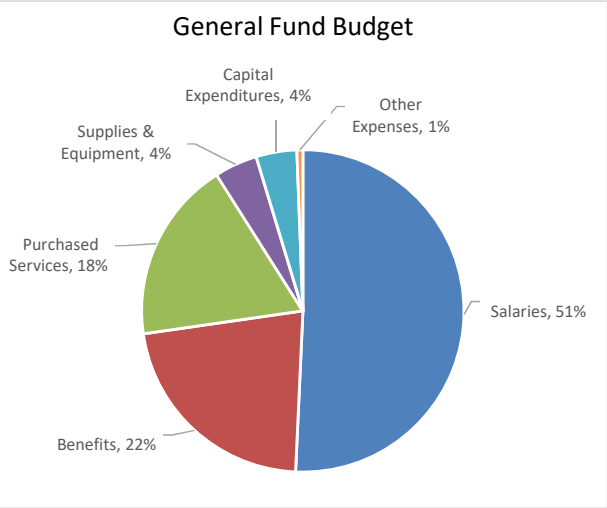
EXPENDITURE TOTALS

	FY 2025 Budget (REV)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries	34,391,243	6,975,559	33,704,456	686,787	98%
200 Benefits	14,940,629	2,878,707	14,622,127	318,502	98%
300 Purchased Services	12,392,304	2,497,665	12,271,534	120,771	99%
400 Supplies & Equipment	2,934,459	410,568	2,967,268	(32,809)	101%
500 Capital Expenditures	2,777,663	809,584	3,060,759	(283,096)	110%
800 Other Expenses	391,068	164,723	369,365	21,703	94%
900 Other Financing Uses	0	415,282	415,282	(415,282)	
	67,827,366	14,152,088	67,410,790	416,576	**99%**
Food Service Fund (02)	3,530,227	377,587	3,487,942	42,285	**99%**
Community Service Fund (04)	2,864,210	330,321	2,944,570	(80,360)	**103%**
Building Construction Fund (06)	2,699,440	196,721	2,159,223	540,218	**80%**
Debt Service Fund (07)	20,619,675	575	20,620,450	(775)	**100%**
Student Activities Fund (10)	250,000	14,717	280,354	(30,354)	**112%**
Deferred Accounts-Donations/Misc Fund (11)	640,619	191,027	747,940	(107,321)	**117%**
Scholarships Fund (12)	120,000	0	127,140	(7,140)	**106%**
Totals	**$98,551,537**	**$15,263,036**	**$97,778,408**	**$773,129**	

** Monthly expenditures include payroll, finance and encumbrances.

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





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	6/1/2025	6/30/2025	2,451,103	Pay dates 6/5 and 6/20
Liability Checks & Wires	6/1/2025	6/30/2025	1,741,650	Bd. Share $447,032
Total			**$4,192,752**	

FINANCE DISBURSEMENTS

Checks & Wires	6/1/2025	6/30/2025	3,075,283
Total			**$3,075,283**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	784,121	683,297	$100,824
Health	9,944,785	9,302,961	$641,824

11/12/2025

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

June 2025 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	JOURNAL ENTRIES	BALANCE END OF MONTH
GENERAL FUND- 01	30,853,799.82	7,648,015.45	(4,675,624.35)	(5,021,783.72)	28,804,113.04
FOOD SERVICE FUND - 02	454,642.50	351,111.01	(28,071.40)	(173,234.10)	604,448.01
COMMUNITY ED - 04	441,654.03	178,355.16	(21,582.53)	63,353.85	662,074.67
BUILDING CONSTRUCTION - 06	742,870.42	2,453.01	(45,733.73)	0.00	699,589.70
DEBT REDEMPTION - 07	2,527,796.32	0.00	(575.00)	860,168.50	3,387,389.82
STUDENT ACTIVITY FUND -10	179,207.46	23,955.14	(14,578.26)	(629.12)	187,955.22
DEFERRED ACCOUNTS - 11	640,130.63	53,731.18	(140,033.14)	(20,846.09)	532,982.58
SCHOLARSHIP - 12	287,480.62	2,132.12	0.00	0.00	289,612.74
TRUST - 18	0.00	0.00	0.00	0.00	0.00
DENTAL SELF FUNDED - 20	930,371.43	3,147.23	(40,118.60)	128,008.47	1,021,408.53
HEALTH SELF FUNDED -21	3,127,058.73	9,240.46	(863,342.41)	1,822,707.66	4,095,664.44
OPEB PERA/CE TRUST - 45	6,933,493.43	0.00	0.00	24,693.66	6,958,187.09
TOTALS	47,118,505.39	8,272,140.76	(5,829,659.42)	(2,317,560.89)	**47,243,425.84**

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	89,012.73	0.00	0.00	50.00	89,062.73
MSDLAF AP	1,728,309.73	(1,624,626.30)	0.00	0.00	103,683.43
MSDLAF Payroll	115,925.27	(14,209.69)	0.00	0.00	101,715.58
MSDLAF Scholarship	292,112.74	(2,500.00)	0.00	0.00	289,612.74
MSDLAF General	35,488,776.30	0.00	33,073.19	0.00	35,521,849.49
MSDLAF Flex	144,402.90	0.00	0.00	0.00	144,402.90
MSDLAF Dental Self Funded	893,400.06	0.00	0.00	0.00	893,400.06
MSDLAF Health Self Funded	2,508,016.29	(220,919.49)	0.00	0.00	2,287,096.80
MSDLAF Bond Proceeds	683,113.15	0.00	0.00	0.00	683,113.15
Vermillion Bank	178,075.89	(6,774.02)	0.00	0.00	171,301.87
MidAmerica - CE Trust	0.00	0.00	0.00	0.00	0.00
OPEB PERA/CE Trust Account	6,958,187.09	0.00	0.00	0.00	6,958,187.09
TREASURER'S BALANCE	49,079,332.15	(1,869,029.50)	33,073.19	50.00	**47,243,425.84**

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending June 30, 2025

Sequence: Crs, Org, Fd

									Description	25REV Annual Budget	Period 202513	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	(40,000.00)	(10,325.95)	(63,626.82)	159%	0.00	159%	23,626.82
R	20	000	000	000	095	000	422	000	Employer Share/Premiums	(485,023.00)	61,498.96	(489,834.39)	101%	0.00	101%	4,811.39
R	20	000	000	000	097	000	422	000	Employee Share/Premiums	(99,342.00)	6,654.92	(104,565.81)	105%	0.00	105%	5,223.81
R	20	000	000	000	098	000	422	000	Retiree-Cobra Share/Premium	(122,310.00)	0.00	(126,094.05)	103%	0.00	103%	3,784.05
E	20	005	105	000	236	000	422	000	Dental Insurance Claims	615,081.00	22,484.81	646,812.69	105%	0.00	105%	(31,731.69)
E	20	005	105	000	301	000	422	000	Fees-Carrier & Consultant	35,964.00	0.00	36,484.80	101%	0.00	101%	(520.80)
				000	**Districtwide**					**(95,630.00)**	**80,312.74**	**(100,823.58)**	**105%**	**0.00**	**105%**	**5,193.58**
									Report Totals:	**(95,630.00)**	**80,312.74**	**(100,823.58)**	**105%**	**0.00**	**105%**	**5,193.58**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending June 30, 2025

Sequence: Crs, Org, Fd

									Description	25REV Annual Budget	Period 202513	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	125.00	0%	0.00	0%	(125.00)
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(8,166,826.00)	822,749.12	(6,871,742.18)	84%	0.00	84%	(1,295,083.82)
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,220,330.00)	251,308.52	(1,682,901.21)	138%	0.00	138%	462,571.21
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(444,961.00)	0.00	(437,704.37)	98%	0.00	98%	(7,256.63)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(27,899.00)	0.00	(82,751.00)	297%	0.00	297%	54,852.00
R	21	000	000	000	092	000	422	000	Interest -Health	(165,000.00)	(18,506.30)	(202,972.14)	123%	0.00	123%	37,972.14
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	4,968.00	0.00	4,899.00	99%	0.00	99%	69.00
E	21	005	105	000	317	000	422	000	Network Fees	0.00	0.00	2,291.65	0%	0.00	0%	(2,291.65)
E	21	005	105	000	223	000	422	000	Medical Insurance Claims	7,990,000.00	682,438.28	6,052,153.79	76%	0.00	76%	1,937,846.21
E	21	005	105	000	224	000	422	000	Pharmacy Claims	1,410,000.00	(262,334.24)	2,435,476.53	173%	0.00	173%	(1,025,476.53)
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	(100,000.00)	19,773.10	(543,376.80)	543%	0.00	543%	443,376.80
E	21	005	105	000	301	000	422	000	Veba/Flex/Health	20,000.00	0.00	172,990.02	865%	0.00	865%	(152,990.02)
E	21	005	105	000	307	000	422	000	Health Carrier TPA	243,829.00	0.00	0.00	0%	0.00	0%	243,829.00
E	21	005	105	000	308	000	422	000	StopLoss	506,134.00	0.00	470,487.51	93%	0.00	93%	35,646.49
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	41,200.00	0.00	41,200.00	100%	0.00	100%	0.00
				000	**Districtwide**					**91,115.00**	**1,495,428.48**	**(641,824.20)**	**(704%)**	**0.00**	**(704%)**	**732,939.20**
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(654,000.00)	0.00	(663,518.52)	101%	0.00	101%	9,518.52
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA	(3,321.00)	0.00	(3,321.00)	100%	0.00	100%	0.00
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	654,000.00	0.00	663,518.52	101%	0.00	101%	(9,518.52)
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA	3,321.00	0.00	3,321.00	100%	0.00	100%	0.00
				326	**District Additional R/E**					**0.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**0.00**
									Report Totals:	**91,115.00**	**1,495,428.48**	**(641,824.20)**	**(704%)**	**0.00**	**(704%)**	**732,939.20**

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*	CONTRACT INFORMATION:	CHANGE ORDER INFORMATION:
District-Wide Door Hardware Replacements Multiple Locations Hastings, Minnesota 55033	Contract For: General Construction Date: November 28, 2022	Change Order Number: Four (4) Date: October 1, 2025

OWNER: *(Name and address)*	ARCHITECT: *(Name and address)*	CONTRACTOR: *(Name and address)*
Independent School District #200 1000 West Eleventh Street Hastings, Minnesota 55033	Wold Architects and Engineers 332 Minnesota Street, Suite W2000 Saint Paul, Minnesota 55101	Derau Construction 1407 East Cliff Road Burnsville, Minnesota 55337

THE CONTRACT IS CHANGED AS FOLLOWS:

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

GCPR No. 10 - Hastings Middle School Additional Cylinders *Add $7,767.00*
GCPR No. 12 - Tilden Replace Door A134 and Modify Hardware *Add $1,788.00*
GCPR No. 14 - Hastings High School Missing Cylinders and Rekeying *Add $5,505.00*
GCPR No. 15 - Hastings Mortise Locks *Add $5,157.00*
GCPR No. 16 - Missing Cylinders and Rekeying *Add $4,842.00*
GCPR No. 17 - Special Education Room A108 *Add 888.00*

TOTAL CHANGE ORDER NO. 4 ADD $25,947.00

The original Contract Sum was	$	237,800.00
The net change by previously authorized Change Orders	$	148,642.00
The Contract Sum prior to this Change Order was	$	386,442.00
The Contract Sum will be increased by this Change Order in the amount of	$	25,947.00
The new Contract Sum including this Change Order will be	$	412,389.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be June 30, 2023.

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

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

Wold Architects and Engineers	Derau Construction	Independent School District #200
ARCHITECT *(Firm name)*	CONTRACTOR *(Firm name)*	OWNER *(Firm name)*
SIGNATURE	SIGNATURE	SIGNATURE
Tyler Ertl | AIA, Associate	Kari M. Cahill O'Brien	
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
October 1, 2025	10.02.2025	
DATE	DATE	DATE

AIA Document G701 – 2017. Copyright © 1979, 1987, 2000 , 2001 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 17:22:58 ET on 10/01/2025 under Order No.2114500194 which expires on 12/31/2025, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(3B9ADA40)

Change proposal pricing worksheet

Date: 7/15/2025
Contractor: Derau Construction, LLC.
Project: Hastings District Hardware
Location: Hastings, MN

Work Description: **Hastings Middle School - add doors not defined in original work scope.**

GCPR #: 10 REVISED

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	4	hrs	$95.00	$380.00	$87.40	$106.40	$57.38	$631

	Quantity		Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment	OH & P 10%	Total
Materials/ Equipment/ Sub								
Bredemus Hardware	1	ea	$6,487.00	$6,487	$0.00	$0.00	$648.70	$7,136

	Sub Total	$7,767
		$0
Add days of construction due to added item.		$0
30 days	Grand Total	$7,767

Change proposal pricing worksheet

Date: 09.25.2025
Contractor: Derau Construction, LLC
Project: Hastings District Hardware
Location: Hastings, MN

Work Description: **Tilden Replace Door A134 and modify hardware**

GCPR #: 12

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	1	hrs	$95.00	$95.00	$21.85	$26.60	$14.35	$158
	0	hrs	$95.00	$0.00	$0.00	$0.00	$0.00	$0

	Quantity		Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/ Equipment/ Sub								
Labor and Material Bredemus	1	ea	$1,482	$1,482	$0.00	$0.00	$148.20	$1,630
	0	ea	$155.25	$0	$0.00	$0.00	$0.00	$0

Sub Total	$1,788
Grand Total	$1,788

Add days of construction due to added item.
15 days

Architect
Please provide
Deran w/
stain color

Change proposal pricing worksheet

Date: 09.25.2025
Contractor: Derau Construction, LLC.
Project: Hastings District Hardware
Location: Hastings, MN

Work Description: **Hastings HS Missing cylinders and rekeying**

GCPR #: 14

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	1	hrs	$95.00	$95.00	$21.85	$26.60	$14.35	$158
Labor	10	hrs	$95.00	$950.00	$218.50	$266.00	$143.45	$1,578

	Quantity		Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/ Equipment/ Sub								
Material Bredemus	1	ea	$3,427	$3,427	$0.00	$0.00	$342.70	$3,770
	0	ea	$155.25	$0	$0.00	$0.00	$0.00	$0

Sub Total	$5,505
Grand Total	$5,505

Add days of construction due to added item.
15 days

Change proposal pricing worksheet

Date: 09.25.2025
Contractor: Derau Construction, LLC
Project: Hastings District Hardware
Location: Hastings, MN

Work Description: **Hastings mortise locks**

GCPR #: 15

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	0	hrs	$95.00	$0.00	$0.00	$0.00	$0.00	$0
Labor	0	hrs	$95.00	$0.00	$0.00	$0.00	$0.00	$0

	Quantity		Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/ Equipment/ Sub								
Material Bredemus	1	ea	$4,688	$4,688	$0.00	$0.00	$468.80	$5,157
	0	ea	$155.25	$0	$0.00	$0.00	$0.00	$0

Sub Total	$5,157
Grand Total	$5,157

Add days of construction due to added item.
15 days

Change proposal pricing worksheet

Date: 09 25 2025
Contractor: Derau Construction, LLC.
Project: Hastings District Hardware
Location: Hastings, MN

Work Description: **Missing cylinders and rekeying**

GCPR #: 16

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	1	hrs	$95.00	$95.00	$21.85	$26.60	$14.35	$158
Labor	6	hrs	$95.00	$570.00	$131.10	$159.60	$86.07	$947

	Quantity		Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/ Equipment/ Sub								
Material Bredemus	1	ea	$3,398	$3,398	$0.00	$0.00	$339.80	$3,738
	0	ea	$155.25	$0	$0.00	$0.00	$0.00	$0

Sub Total	$4,842
Grand Total	$4,842

Add days of construction due to added item.
15 days

Change proposal pricing worksheet

Date: 09.25.2025
Contractor: Derau Construction, LLC.
Project: Hastings District Hardware
Location: Hastings, MN

Work Description: **Special Education Room A108**

GCPR #: 17

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	0.5	hrs	$95.00	$47.50	$10.93	$13.30	$7.17	$79
Labor	0	hrs	$95.00	$0.00	$0.00	$0.00	$0.00	$0

	Quantity		Unit Price	M/ E/ S Sub-total	8.250% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/ Equipment/ Sub								
Material and Labor Bredemus	1	ea	$736	$736	$0.00	$0.00	$73.60	$810
	0	ea	$155.25	$0	$0.00	$0.00	$0.00	$0

Sub Total $888

Add days of construction due to added item.
15 days

Grand Total $888

HR PERSONNEL REPORT **Board Meeting Date:** **11.19.25**

RETIREMENT/RESIGNATION/TERMINATION

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE
Orlich-Sullivan, Megan	Resignation	Special Services Supervisor District Wide	Supervisor	November 28, 2025

NEW HIRES

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	EMPLOYEE GROUP	EFFECTIVE DATE
Appert, Nicole	Lunch/Recess Aide; 2.5 Hours / Day McAuliffe Elementary	$20.56 / Hour	ED MN- ESP	October 7, 2025
Boudreau, Janice	Early Childhood Assistant Sub; Hours Vary District Wide	$18.00 / Hour	N/A	October 20, 2025
Czeck, Megan	Early Childhood Assistant Sub; Hours Vary District Wide	$18.00 / Hour	N/A	November 6, 2025
Dimmick-Partington, Devyn	Food Service Substitute; Hours / Vary District Wide	$17.50 / Hour	N/A	10/28/2025
Dodge, Tammy	Food Service Substitute; Hours / Vary District Wide	$17.50 / Hour	N/A	10/28/2025
Granberg, Allison	Paraprofessional; 6.25 Hours / Day Hastings Middle School	$20.56 / Hour	ED MN - ESP	October 24, 2025
Hanson, Jared	Paraprofessional Substitute; Hours Vary District Wide	$19.40 / Hour	N/A	October 30, 2025
Havard, Miranda	Paraprofessional Substitute; Hours Vary District Wide	$19.40 / Hour	N/A	October 30, 2025
Kitt, Deborah	Community Education Para; 4 Hours / Day Pinecrest Elementary	$18.80 / Hour	Comm Ed Para	October 13, 2025
Kromer, Brenda	Food Service Substitute; Hours / Vary District Wide	$17.50 / Hour	N/A	October 27, 2025
Magnuson, Cassandra	Cook Assistant; 3 Hours / Day Hastings Middle School	$19.59 / Hour	Food Service	October 27, 2025
May, Chasi	Lifeguard; 4.75 Hours / Day Hastings Middle School	$25.00 / Hour	N/A	November 6, 2025
Nystrom, Jerry	Lunch/Recess Aide; 2.5 Hours / Day McAuliffe Elementary	$20.56 / Hour	N/A	November 11, 2025
Peacock-Hale, Cyan	Native American Education Liaison; 8 Hours / Day District Wide	$29.98 / Hour	Unaffiliated	11/11/2025
Silva-Perez, Linnette	Paraprofessional Substitute; Hours Vary District Wide	$19.40 / Hour	N/A	10/14/2025
Thurmes, Tanya	Food Service Substitute; Hours / Vary District Wide	$17.50 / Hour	N/A	October 28, 2025

ASSIGNMENT CHANGES

NAME	FROM	TO	EMPLOYEE GROUP	EFFECTIVE DATE(S)

Anderson, Diana	Paraprofessional Substitute; Hours / Vary District Wide	Paraprofessional; 6.25 Hours / Day Hastings High School	Ed MN - ESP	October 14, 2025
Smith, Tara	Paraprofessional; 6.25 Hours / Day Tilden Community Center	Early Childhood Assistant; 7.5 Hours / Day Tilden Community Center	Comm Ed Para	October 29, 2025

LEAVES

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Auby, Emma	Approve	Music Teacher; 1.0 FTE Kennedy Elementary	ED MN -Teachers	November 24, 2025 - January 16, 2026 (Approximate Dates)
Schaffer, Abby	Approve	Cook; 6.25 Hours / Day McAuliffe Elementary	Food Service	December 5, 2025 - January 16, 2025 (Approximate Dates)

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, October 22, 2025 at the Hastings School District Office Conference Room A.

The meeting was called to order at 5:02 PM by Chair Tate.

The following board members were present: Philip Biermaier, Elaine Mikel-Mulder, Melissa Millner, Carrie Tate, and Mark Zuzek. Also present were Superintendent Wehrkamp Herman, and Barb Dorn, MSBA.

A motion was made by Mark Zuzek to move to a closed session pursuant to Minnesota Statute 13D.03 to discuss labor negotiations strategy and seconded by Elaine Mikel-Mulder. Those voting in favor: Philip Biermaier, Elaine Mikel-Mulder, Melissa Millner, Carrie Tate, and Mark Zuzek. Motion carried unanimously.

The meeting moved to a closed session at 5:03 pm.

Director Jessica Dressely arrived at 5:07 pm.

Director Matt Bruns arrived at 5:14 pm.

A motion was made by Jessica Dressely to move to an open meeting and seconded by Elaine Mikel-Mulder. Those voting in favor: Philip Biermaier, Matt Bruns, Jessica Dressely, Elaine Mikel-Mulder, Melissa Millner, Carrie Tate, and Mark Zuzek. Motion carried unanimously.

A motion was made to adjourn the meeting by Jessica Dressely and seconded by Matt Bruns. Those voting in favor: Philip Biermaier, Matt Bruns, Jessica Dressely, Elaine Mikel-Mulder, Melissa Millner, Carrie Tate, and Mark Zuzek. Motion carried unanimously.

The meeting was adjourned at 5:39 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

A Regular Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota, was held on Wednesday, October 22, 2025 at the Hastings Middle School Media Center.

The meeting was called to order at 6:00 PM by Chairperson Carrie Tate.

The following board members were present: Philip Biermaier, Matt Bruns, Jessica Dressely, Elaine Mikel-Mulder, Melissa Millner, Carrie Tate and Mark Zuzek. Roll call attendance was taken by Melissa Millner. Superintendent Wehrkamp Herman was also present at the meeting. The following Student School Board Representatives were present: Jenevieve Behnke, Aidan Suarez Garcia and Shyla Henson.

A motion to amend the agenda was made by Carrie Tate to remove Change Order #4 and add discussion about MSBA Resolutions after the School Board committee reports and was seconded by Jessica Dressely. With 7 ayes, 0 nays, the motion carried.

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

Superintendent Wehrkamp Herman presented the Raider Spotlight by recognizing Sebastian Strauss, September Hastings Rotary Student of the Month; Emily Chandler and the Hastings Marching Band; and recognized National Custodian Day.

Superintendent Wehrkamp Herman provided the Board with the Superintendent Report.

The Pathways Update was presented by Dr. Kristine Wehrkamp Herman.

The Student Representatives provided their school updates.

The Building and Construction Fund Project update was provided by Jennifer Seubert, Director of Finance & Operations.

The Legal Data Request Update was provided by Cathy Moen, Director of Human Resources.

The ISD 917 update was provided by Mark Zuzek.

The AMSD update was provided by Matt Bruns.

The Community Collaboration Committee update was provided by Melissa Millner.

The Facilities, Finance and Joint Powers Committee update was provided by Mark Zuzek; no meetings held since the last update.

The NAPAC Committee update was provided by Matt Bruns; no meetings held since the last update.

The Student School Board Committee update was provided by Matt Bruns; no meetings held since the last update.

The Policy Committee update was provided by Jessica Dressely.

A discussion in regard to MSBA Resolutions was led by Chair Tate.

A motion to approve the Consent Agenda was made by Jessica Dressely and seconded by Mark Zuzek. With a vote of 7 ayes, and 0 nays, the motion carried unanimously. The following items were approved under the consent agenda:

- Change Order #3: $6,823 for DW Door Hardware Replacements; Derau
- September Bills Payable
- Personnel Report
- Meeting Minutes from 9/24/2025 Regular Meeting and 9/24/25 {Summary} Regular Meeting for Publication
- Policies for Approval after Third Reading: 506, 602, 722, 903
- Policies for Approval: 601, 602.1PR, 710.1FRM, 715.1FRM
- Recommendation to Approve New Position - Culinary Specialist
- Quarterly Fundraising Approvals

A motion was made by Mark Zuzek to approve the September 2025 Donations Acceptance Resolution and waive the reading. The motion was seconded by Elaine Mikel-Mulder. Roll call vote was taken by Melissa Millner. With a vote of 7 ayes and 0 nays, the motion carries.

A motion was made by Matt Bruns to approve the Ice Time Rental Agreement and waive the reading. The motion was seconded by Jessica Dressely. Roll call vote was taken by Melissa Millner. With a vote of 6 ayes and 1 nay, the motion carries. Philip Biermaier voted against the motion.

A motion was made by Mark Zuzek to approve the Dakota County Health - Joint Powers Agreement - Smoke Free Cohort Services and was seconded by Jessica Dressely. With a vote of 7 ayes and 0 nays, the motion carries.

A motion was made by Elaine Mikel-Mulder to approve the 2025 Resolution Appointing Substitute Election Judges and waive the reading. The motion was seconded by Philip Biermaier. Roll call vote was taken by Melissa Millner. With a vote of 6 ayes, 1 abstention and 0 nays, the motion carries. Jessica Dressely abstained.

Future meetings were presented and discussed by Chair Tate.

With no further business to discuss, a motion was made to adjourn the meeting by Melissa Millner and seconded by Jessica Dressely. With a vote of 7 ayes and 0 nays, the motion carried.

The meeting was adjourned at 7:16 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

This is a summary of the Hastings Public Schools Board Meeting on Wednesday, October 22, 2025, with full text available for public inspection on the district's website at www.hastings.k12.mn.us or the district office at 1000 W 11th Street, Hastings, MN 55033.

The meeting was held at the Hastings Middle School Media Center, 1000 W 11th Street, Hastings, MN 55033. The meeting was called to order at 6:00 PM by Chairperson Carrie Tate. Directors Biermaier, Bruns, Dressely, Mikel-Mulder, Millner, Tate and Zuzek were present. Superintendent Wehrkamp Herman was also present. Student School Board Representatives were present: Jenevieve Behnke, Aidan Suarez Garcia and Shyla Henson.

Consent agenda items approved: Change Order #3: $6,823; September Bills Payable; Personnel Report; Meeting Minutes from 9/24/2025 Regular Meeting and 9/24/25 {Summary} Regular Meeting for Publication; Policies for Approval after Third Reading: 506, 602, 722, 903; Policies for Approval: 601, 602.1PR, 710.1FRM, 715.1FRM; Recommendation to Approve New Position - Culinary Specialist; Quarterly Fundraising Approvals.

Action items approved: agenda; September Donations Acceptance Resolution; Ice Time Rental Agreement; Dakota County Health-Joint Powers Agreement-Smoke Free Cohort Services; 2025 Resolution Appointing Substitute Election Judges.

All motions were carried.

The meeting was adjourned at 7:16 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 12, 2025, at the Hastings District Office, Conference Room A.

The meeting was called to order by Chairperson Carrie Tate at 7:30 AM.

The following members of the Board were present: Philip Biermaier, Matt Bruns, Jessica Dressely, Melissa Millner, and Carrie Tate. Members absent: Elaine Mikel-Mulder and Mark Zuzek. Superintendent Wehrkamp Herman was also present.

After the Pledge of Allegiance a motion was made to approve the agenda. This motion was made by Matt Bruns and seconded by Philip Biermaier. The vote was: 5 ayes, 0 nays, motion carried unanimously.

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

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION

Pursuant to due call and notice thereof, a Special Meeting of the School Board of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, was duly held in said school district on Wednesday, November 12, 2025, at 7:30 am for the purpose, in part, of canvassing its Special Election.

The following members were present:

Philip Biermaier, Matt Bruns, Jessica Dressely, Melissa Millner, and Carrie Tate

and the following were absent:

Elaine Mikel-Mulder and Mark Zuzek

Member Jessica Dressely moved the adoption of the following resolution:

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION

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

1. It is hereby found, determined, and declared that the special election of the voters of this school district held on November 4th, 2025, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 2,711 voters of the district voted at said special election on the election to fill the school board vacancy of one

school board member whose term will expire on the first Monday in January 2029 the special election as follows:

- Elaine Mikel-Mulder - 1,631
- Simone Rendon - 864
- Marty Weber - 208
- Write - In - 7

3. Elaine Mikel-Mulder, having received the highest number of votes, has been elected to fill the remaining term beginning on the first Monday in January 2026 and expiring on the first Monday in January, 2029.

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

The motion for the adoption of the foregoing resolution was duly seconded by Member Matt Bruns and upon vote being taken thereon,

the following voted in favor thereof:

Philip Biermaier, Matt Bruns, Jessica Dressely, Melissa Millner, and Carrie Tate

and the following voted against the same:

None

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

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

WITNESS MY HAND officially as such clerk this 12th day of November, 2025.

_____
ISD 200 School Board Clerk
Melissa Millner

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

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, do hereby certify that I have carefully compared the attached copy of the Abstract and Return of Votes Cast of the special election held on November 4th, 2025, with the original thereof on file and of record in my office and the same is a full, true and complete copy thereof.

WITNESS MY HAND officially as Clerk of said School District this 12th day of November, 2025.

_____
ISD 200 School District Clerk
Melissa Millner

With no further business to discuss, a motion to adjourn the meeting was made by Melissa Millner and seconded by Jessica Dressely. The vote was: 5 ayes, 0 nays, motion carried unanimously.

The meeting was adjourned at 7:32 am.

205 OPEN MEETINGS AND CLOSED MEETINGS

I. PURPOSE

A. The school board embraces the philosophy of openness in the conduct of its business, in the belief that openness produces better programs, more efficiency in administration of programs, and an organization more responsive to public interest and less susceptible to private interest. The school board shall conduct its business under the presumption of openness. At the same time, the school board recognizes and respects the privacy rights of individuals as provided by law. The school board also recognizes that there are certain exceptions to the Minnesota Open Meeting Law as recognized in statute where it has been determined that, in limited circumstances, the public interest is best served by closing a meeting of the school board.

B. The purpose of this policy is to provide guidelines to assure the rights of the public to be present at school board meetings, while also protecting the individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

II. GENERAL STATEMENT OF POLICY

A. Except as otherwise expressly provided by statute, all meetings of the school board, including executive sessions, shall be open to the public.

B. Meetings shall be closed only when expressly authorized by law.

III. DEFINITION

"Meeting" means a gathering of at least a quorum of school board members - or quorum of a committee or subcommittee of school board members, at which members discuss, decide, or receive information as a group on issues relating to the official business of the school board. The term does not include a chance or social gathering or the use of social media by members of a public body so long as the social media use is limited to exchanges with all members of the general public. For purposes of the Open Meeting Law, social media does not include email.

IV. PROCEDURES

A. Meetings

1. Regular Meetings

A schedule of the regular meetings of the school board shall be kept on file at the school district office. If the school board decides to hold a regular meeting at a time or place different from the time or place stated in its regular meeting schedule, it shall give the

same notice of the meeting as for a special meeting.

a. Remote participation by board members at regular meetings will be in compliance with Minnesota Statutes, section 13D.02.

2. Special Meetings

a. For a special meeting, the school board shall post written notice of the date, time, place, and purpose of the meeting on the principal bulletin board of the school district or on the door of the school board's usual meeting room if there is no principal bulletin board. The school board's actions at the special meeting are limited to those topics included in the notice.

b. The notice shall also be mailed or otherwise delivered to each person who has filed a written request for notice of special meetings. This notice shall be posted and mailed or delivered at least three days before the date of the meeting.

c. As an alternative to mailing or otherwise delivering notice to persons who have filed a written request, the school board may publish the notice once, at least three days before the meeting, in the official newspaper of the school district or, if none, in a qualified newspaper of general circulation within the area of the school district.

d. A person filing a request for notice of special meetings may limit the request to particular subjects, in which case the school board is required to send notice to that person only concerning those particular subjects.

e. The school board will establish an expiration date on requests for notice of special meetings and require refiling once each year. Not more than 60 days before the expiration date of request for notice, the school board shall send notice of the refiling requirement to each person who filed during the preceding year.

3. Emergency Meetings

a. An emergency meeting is a special meeting called because of circumstances that, in the judgment of the school board, require immediate consideration.

b. If matters not directly related to the emergency are discussed or acted upon, the minutes of the meeting shall include a specific description of those matters.

c. The school board shall make good faith efforts to provide notice of the emergency meeting to each news medium that has filed a written request for notice if the request includes the news medium's telephone number.

d. Notice of the emergency meeting shall be given by telephone or any other method

used to notify the members of the school board.

e. Notice shall be provided to each news medium which has filed a written request for notice as soon as reasonably practicable after notice has been given to the school board members.

f. Notice shall include the subject of the meeting.

g. Posted or published notice of an emergency meeting shall not be required.

h. The notice requirements for an emergency meeting as set forth in this policy shall supersede any other statutory notice requirement for a special meeting that is an emergency meeting.

4. Recessed or Continued Meetings

If a meeting is a recessed or continued session of a previous meeting, and the time and place of the meeting was established during the previous meeting and recorded in the minutes of that meeting, then no further published or mailed notice is necessary.

5. Closed Meetings

The notice requirements of the Minnesota Open Meeting Law apply to closed meetings.

6. Actual Notice

If a person receives actual notice of a meeting of the school board at least 24 hours before the meeting, all notice requirements are satisfied with respect to that person, regardless of the method of receipt of notice.

7. Health Pandemic or Declared Emergency

In the event of a health pandemic or an emergency declared under Minn. Stat. Ch. 12, a meeting may be conducted by telephone or other electronic means in compliance with Minn. Stat. § 13D.021.

8. Meetings Conducted by Interactive Technology

A meeting may be conducted by interactive technology, Zoom, Skype, or other similar electronic means in compliance with Minn. Stat. § 13D.02.

B. Votes

The votes of school board members shall be recorded in a journal or minutes kept for that purpose. The journal or any minutes used to record votes of a meeting must be open to the public during all normal business hours at the school district's administrative offices.

C. Written Materials

1. In any open meeting, a copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the school board or its employees and distributed to or available to all school board members shall be available in the meeting room for inspection by the public while the school board considers their subject matter.

2. This provision does not apply to materials not classified by law as public, or to materials relating to the agenda items of a closed meeting.

D. Open Meetings and Data

1. Meetings may not be closed to discuss data that are not public data, except as provided under Minnesota law.

2. Data that are not public data may be discussed at an open meeting if the disclosure relates to a matter within the scope of the school board's authority and is reasonably necessary to conduct the business or agenda item before the school board.

3. Data discussed at an open meeting retain the data's original classification; however, a record of the meeting, regardless of form, shall be public.

E. Closed Meetings

1. Labor Negotiations Strategy

a. The school board may, by a majority vote in a public meeting, decide to hold a closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA).

b. The time and place of the closed meeting shall be announced at the public meeting. A written roll of school board members and all other persons present at the closed meeting shall be made available to the public after the closed meeting. The proceedings of a closed meeting to discuss negotiation strategies shall be recorded, and the recording shall be preserved for two years after the contract discussed at the meeting is signed. The recording shall be made available to the public after all labor contracts are signed by the school board for the current budget period.

2. Sessions Closed by Bureau of Mediation Services

All negotiations, mediation sessions, and hearings between the school board and its employees or their respective representatives are public meetings. These meetings may

be closed only by the Commissioner of the Bureau of Mediation Services (BMS). The use of recording devices, stenographic records, or other recording methods is prohibited in mediation meetings closed by the BMS.

3. Preliminary Consideration of Allegations or Charges

   The school board shall close one or more meetings for preliminary consideration of allegations or charges against an individual subject to its authority. If the school board members conclude that discipline of any nature may be warranted as a result of those specific charges or allegations, further meetings or hearings relating to those specific charges or allegations held after that conclusion is reached must be open. A meeting must also be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

4. Performance Evaluations

   The school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board shall identify the individual to be evaluated prior to closing a meeting. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation. A meeting must be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

5. Attorney-Client Privilege Meeting

   A meeting may be closed if permitted by the attorney-client privilege. Attorney-client privilege applies when litigation is imminent or threatened, or when the school board needs advice above the level of general legal advice, for example, regarding specific acts and their legal consequences. A meeting may be closed to seek legal advice concerning litigation strategy, but the mere threat that litigation might be a consequence of deciding a matter one way or another does not, by itself, justify closing the meeting. The motion to close the meeting must specifically describe the matter to be discussed at the closed meeting, subject to relevant privacy and confidentiality considerations under state and federal law. The law does not require that such a meeting be recorded.

6. Dismissal Hearing

   a. A hearing on the dismissal of a licensed teacher shall be public or private at the teacher's discretion. A hearing regarding placement of teachers on unrequested

leave of absence shall be public.

b. A hearing on dismissal of a student pursuant to the Pupil Fair Dismissal Act shall be closed unless the pupil, parent or guardian requests an open hearing.

c. To the extent a teacher or student dismissal hearing is held before the school board and is closed, the closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

7. Coaches; Opportunity to Respond

a. If the school board has declined to renew the coaching contract of a licensed or non-licensed head varsity coach, it must notify the coach within 14 days of that decision.

b. If the coach requests the reasons for the nonrenewal, the school board must give the coach the reasons in writing within 10 days of receiving the request. The existence of parent complaints must not be the sole reason for the school board not to renew a coaching contract.

c. On the request of the coach, the school board must provide the coach with a reasonable opportunity to respond to the reasons at a regular school board meeting.

d. The meeting may be open or closed at the election of the coach unless the meeting is closed as required by Minn. Stat. § 13D.05, to discuss educational or certain other nonpublic data.

e. A meeting closed for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

8. Meetings to Discuss Certain Not Public Data

Any portion of a meeting must be closed if the following types of data are discussed:

a. Data that would identify alleged victims or reporters of criminal sexual conduct, domestic abuse, or maltreatment of minors or vulnerable adults;

b. Active investigative data collected or created by a law enforcement agency;

c. Educational data, health data, medical data, welfare data, or mental health data that are not public data; or

d. An individual's personal medical records.

e. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

9. Purchase and Sale of Property

a. The school board may close a meeting:

(1) To determine the asking price for real or personal property to be sold by the school district;

(2) To review confidential or nonpublic appraisal data; and

(3) To develop or consider offers or counteroffers for the purchase or sale of real or personal property.

b. Before closing the meeting, the school board must identify on the record the particular real or personal property that is the subject of the closed meeting.

c. The closed meeting must be recorded at the expense of the school district. The recording must be preserved for eight years after the date of the meeting and be made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school board has abandoned the purchase or sale. The real or personal property that is the subject of the closed meeting must be specifically identified on the recording. A list of school board members and all other persons present at the closed meeting must be made available to the public after the closed meeting.

d. An agreement reached that is based on an offer considered at a closed meeting is contingent on its approval by the school board at an open meeting. The actual purchase or sale must be approved at an open meeting and the purchase price or sale price is public data.

10. Security Matters

a. The school board may close a meeting to receive security briefings and reports, to discuss issues related to security systems, to discuss emergency response procedures, and to discuss security deficiencies in or recommendations regarding public services, infrastructure, and facilities, if disclosure of the information discussed would pose a danger to public safety or compromise security procedures or responses.

b. Financial issues related to security matters must be discussed and all related financial decisions must be made at an open meeting.

c. Before closing a meeting, the school board must refer to the facilities, systems, procedures, services, or infrastructures to be considered during the closed meeting.

d. The closed meeting must be recorded at the expense of the school district and the recording must be preserved for at least four years.

11. Other Meetings

Other meetings shall be closed as provided by law, except as provided above. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

F. Procedures for Closing a Meeting

The school board shall provide notice of a closed meeting just as for an open meeting. A school board meeting may be closed only after a majority vote at a public meeting. Before closing a meeting, the school board shall state on the record the specific authority permitting the meeting to be closed and shall describe the subject to be discussed.

Legal References: *Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*
Minn. Stat. Ch. 13D (Open Meeting Law)
Minn. Stat. § 121A.47, Subd. 5 (Exclusion and Expulsion Procedures)
Minn. Stat. § 122A.33, Subd. 3 (License and Degree Exemption for Head Coach)
Minn. Stat. § 122A.40, Subd. 14 (Employment; Contracts; Termination)
Minn. Stat. § 179A.14, Subd. 3 (Negotiation Procedures)
Minn. Rules Part 5510.2810 (Petition for Mediation)
Brown v. Cannon Falls Township, 723 N.W.2d 31 (Minn. App. 2006) Brainerd Daily Dispatch v. Dehen, 693 N.W.2d 435 (Minn. App. 2005)
The Free Press v. County of Blue Earth, 677 N.W.2d 471 (Minn. App. 2004)
Prior Lake American v. Mader, 642 N.W.2d 729 (Minn. 2002)
Star Tribune v. Board of Education, Special School District No. 1, 507 N.W.2d 869 (Minn. App. 1993)
Minnesota Daily v. University of Minnesota, 432 N.W.2d 189 (Minn. App. 1988)
Moberg v. Independent School District No. 281, 336 N.W.2d 510 (Minn. 1983)
Sovereign v. Dunn, 498 N.W.2d 62 (Minn. App. 1993), rev. denied. (Minn. 1993)
Dept. of Admin. Advisory Op. No. 21-003 (April 19, 2021)
Dept. of Admin. Advisory Op. No. 21-002 (January 13, 2021)
Dept. of Admin. Advisory Op. No. 19-012 (October 24, 2019)
Dept. of Admin. Advisory Op. No. 19-008 (May 22, 2019) Dept. of Admin. Advisory Op. No. 19-006 (April 9, 2019)
Dept. of Admin. Advisory Op. No. 18-019 (December 28, 2018)

Dept. of Admin. Advisory Op. No. 17-005 (June 22, 2017)
Dept. of Admin. Advisory Op. No. 13-009 (March 19, 2013)
Dept. of Admin. Advisory Op. No. 12-004 (March 8, 2012)
Dept. of Admin. Advisory Op. No. 11-004 (April 18, 2011)
Dept. of Admin. Advisory Op. No. 10-020 (September 23, 2010) Dept. of Admin. Advisory Op. No. 09-020 (September 8, 2009) Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)
Dept. of Admin. Advisory Op. No. 06-027 (September 28, 2006) Dept. of Admin. Advisory Op. No. 04-004 (February 3, 2004)

Cross References: *ISD 200 Policy204 (School Board Meeting Minutes)*
ISD 200 Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)
ISD 200 Policy 207 (Public Hearings)
ISD 200 Policy 406 (Public and Private Personnel Data)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)
MSBA Law Bulletin "C" (Minnesota's Open Meeting Law)

Policy Reviewed: *09.05.2025*
Policy Adopted: *06.28.2023*
Policy Revised: *06.28.2023*

515 PROTECTION AND PRIVACY OF PUPIL RECORDS

I. PURPOSE

The school district recognizes its legal and ethical responsibility to protect the privacy rights of students and parents/guardians. This policy establishes requirements for the collection, maintenance, use, and disclosure of student education records in compliance with:

A. United States Code, Title 20, Section 1232g (Family Educational Rights and Privacy Act FERPA);

B. Code of Federal Regulations, Title 34, Part 99;

C. Minnesota Statutes, Chapter 13 (Government Data Practices Act); and

D. Minnesota Rules, Parts 1205.0100–1205.2000.

II. GENERAL STATEMENT OF POLICY

A. The school district shall maintain student records in a manner that ensures accuracy, security, and confidentiality.

B. Parents/guardians and eligible students (age 18 or enrolled in postsecondary education) have the rights guaranteed under federal and state law, including the right to:

1. Inspect and review education records;

2. Request amendment of inaccurate or misleading records;

3. Consent (with limited exceptions) to disclosures of personally identifiable information; and

4. File a complaint with the U.S. Department of Education or the Minnesota Commissioner of Administration for violations.

C. The district will provide annual notification of rights under FERPA and the Minnesota Government Data Practices Act.

III. DEFINITIONS

A. “Authorized Representative” means any entity or individual designated by the district, the U.S. Department of Education, or state/local educational authorities to audit, evaluate, or enforce education programs.

B. “Biometric Record” means a record of measurable biological or behavioral characteristics

used for automated identification (e.g., fingerprints, retina scans, voiceprints, DNA).

C. "Dates of Attendance" means the period during which a student is enrolled in the district, including participation in classroom and alternative instructional formats. Does not include daily attendance logs.

D. "Directory Information" means information that is not generally considered harmful or invasive if disclosed.

1. For Hastings Public School, directory information includes:

a) Student/Parent/Guardian name;

b) Photograph, video, or electronic image;

c) Date and place of birth;

d) Grade level and enrollment status (full/part time);

e) Major field of study;

f) Dates of attendance;

g) Participation in officially recognized activities and sports;

h) Weight and height of athletic team members;

i) Degrees, honors, and awards received; and

j) The most recent educational agency attended.

2. Directory information does not include:

a) Social security numbers;

b) Student identification numbers or credentials used for system access;

c) A student or parent/guardian's personal contact information (home address, telephone number, email address) as restricted by Minnesota law;

d) Data referencing religion, race, color, social position, or nationality; or

e) Data on nonpublic school students, except as permitted with written consent.

E. "Education Records" means records directly related to a student and maintained by the district or a party acting for the district. Exclusions include:

1. Personal notes of instructional personnel not shared with others;

2. Law enforcement records maintained solely for law enforcement purposes;

3. Employee records not related to student status;

4. Treatment records made by health professionals used only for treatment purposes;

5. Records created after a student is no longer enrolled and unrelated to prior attendance; or

6. Peer-graded papers before collection by a teacher kept in the sole possession of the maker of the record; used as a personal memory aid;not accessible or revealed to any other individual except a substitute teacher; and destroyed at the end of the school year.

F. "Education Support Services Data" means private data on individuals relating to programs designed to reduce disparities in student achievement. Disclosure is restricted to state law or court order.

G. "Eligible Student" means a student who has reached 18 years of age or attends a postsecondary institution.

H. Juvenile Justice System "includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. "Legitimate Educational Interest" means A school official's need to access education records for purposes directly related to instruction, student achievement, safety, or administration.

J. "Parent" means a natural parent, guardian, or individual acting as a parent in the absence of a guardian, unless restricted by court order or law.

K. "Personally Identifiable Information (PII)" includes, but is not limited to:

1. Student's name;

2. Parent or family member's name;

3. Address of the student or family;

4. Personal identifiers such as Social Security number, student ID, or biometric record;

5. Indirect identifiers such as date of birth, place of birth, or mother's maiden name;

6. Any other information that, alone or combined, could reasonably identify the student; or

7. Information requested by someone the district reasonably believes knows the student's identity.

L. "Record" means any information recorded in any form, including handwriting, print, computer files, video or audio recordings, film, microfilm, or microfiche.

M. "Responsible Authority" means Superintendent or designee.

N. "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.

O. "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.

P. "Summary Data" means statistical records and reports derived from individuals in which no student can be identified.

Q. "Other Terms and Phrases" means all other terms shall carry the definitions provided by state and federal law or their ordinary meaning in common usage.

IV. GENERAL CLASSIFICATION

Under state law, all data collected, created, received, or maintained by the school district are public unless classified by state or federal law as private or confidential. Student data are classified as private and may not be disclosed without parent/guardian or eligible student consent, except as permitted by FERPA, state law, or court order .

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the rights to:

1. Inspect and review the student's education records;

2. Request amendment of records believed to be inaccurate, misleading, or a violation of privacy rights;

3. Consent to the disclosures of personally identifiable information, except where

disclosure is permitted by law without consent;

4. Refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers or postsecondary institutions;

5. File a complaint with the U.S. Department of Education for violations of FERPA;

6. Be informed annually of their rights under the federal law; and

7. Obtain a copy of this policy from the location set forth in Section XXI.

B. Eligible Students

1. When a student turns 18 or enrolls in a postsecondary institution, all rights under this policy transfer from the parent to the student ("eligible student");

2. Parents of a dependent eligible student may still access the student's education records without consent; and

3. Parents may also access records without consent in a health or safety emergency if permitted under Code of Federal Regulations, Title 34, section 99.31(a).

C. Students with a Disability

For students with disabilities, the district complies with Code of Federal Regulations, Title 34, sections 300.610-300.617, which govern privacy, notice, access, recordkeeping, and accuracy of special education records.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required

The school district must obtain signed and dated written consent from a parent or eligible student before releasing personally identifiable information from education records, except where disclosure without consent is authorized by law.

1. Required Elements of Consent

The written consent must:

a) Specify the records to be disclosed;

b) State the purpose(s) of the disclosure;

c) Identify the party or class of parties to whom disclosure may be made;

d) Explain the consequences of giving consent; and

e) Include a termination date, if appropriate.

2. Upon disclosure:

   a) A copy of the disclosed records must be provided to the parent or eligible student upon request; and

   b) If the student is not an eligible student, a copy must also be provided to the student upon the parent's request.

3. Electronic Consent:

   a) Identifies and authenticates the individual providing consent; and

   b) Confirms approval of the information contained in the consent.

4. Special Rule: Consent for Insurers:

   a) Written in plain language and dated;

   b) Specific about the individuals or agencies authorized to disclose information;

   c) Specific about the nature of the information to be disclosed;

   d) Specific about the recipients of the disclosure;

   e) Specific about the purposes of the disclosure, both current and future; and

   f) Limited by a clear expiration date:

      (1) Generally no more than one year;

      (2) Up to two years for life insurance or non-cancellable/guaranteed renewable health insurance; and

      (3) Ongoing for Medical Assistance (Minnesota Statutes, chapter 256B) or MinnesotaCare (Minnesota Statutes, Chapter 256L) when related to IEP health services eligible for third-party reimbursement.

5. Eligible Student Consent

   Whenever a student turns eighteen (18) or enrolls in a post-secondary institution, all rights under this policy transfer from the parent to the student. At that point, only the eligible student's consent is required, except as otherwise provided in Section V of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information (PII) from a student's education record without written consent of the parent or eligible student when permitted by federal or state law, including but not limited to:

1. School Purposes

    a) To school officials, including teachers, with a legitimate educational interest;

    b) To contractors, consultants, volunteers, or other parties performing institutional services under direct control of the district, with restrictions on use and re-disclosure; and

    c) To officials of another school or institution where the student seeks or intends to enroll, including discipline and safety records as required by law.

2. Government and Oversight

    a) To authorized representatives of the U.S. Comptroller General, Attorney General, U.S. Department of Education, or Minnesota Department of Education;

    b) To state and local officials in the juvenile justice system, as authorized by statute, with written certification that the data will remain confidential;

    c) To accrediting organizations carrying out accreditation functions; or

    d) To the Secretary of Agriculture and representatives of the Food and Nutrition Service for program evaluation, subject to confidentiality protections.

3. Financial Aid and Benefits

    a) To determine eligibility, amount, or enforcement of financial aid; and

    b) To agencies conducting studies to improve instruction, administer student aid, or validate testing subject to strict agreements on confidentiality and data destruction.

4. Legal Requirements

    a) To comply with a judicial order or subpoena, with advance notice to parents/eligible students unless prohibited by law (e.g., grand jury subpoena, terrorism investigations, or child abuse proceedings); and

    b) When the district or a parent/eligible student initiates legal action involving the school district, relevant records may be disclosed to the court.

5. Health and Safety

    a) To appropriate parties, including parents, in an emergency where disclosure is

necessary to protect the health or safety of the student or others; and

b) To juvenile justice authorities if necessary to protect safety or respond to a student posing a risk of harm;

6. Directory and Contact Information

   a) Information designated as "directory information" under this policy;

   b) Names, addresses, and phone numbers of students in grades 11–12 to military recruiters or postsecondary institutions (unless parents/students opt out); and

   c) Parent or student contact information for transition planning for students with disabilities, as permitted under Minnesota law.

7. Parents and Students

   a) To parents of a dependent student (for tax purposes), even if the student is an eligible student; and

   b) To the parent of a non-eligible student or to the student directly.

8. Special Disclosures under Minnesota Law

   a) Certain student data must be disclosed to the juvenile justice system (e.g., student's name, contact information, attendance, photographs, and parent contact information);

   b) Specific behavioral information (e.g., drug/alcohol use, assaults, weapons, theft, vandalism) may be disclosed if requested on the statutory form and no objection is received from the parent/guardian within required timelines; and

   c) Information from disposition orders or peace officer records must be shared with principals, counselors, and supervising staff as needed for safety, but may not be further disseminated except as allowed by law.

9. Child Welfare

   a) To a caseworker or representative of a state, local, or tribal child welfare agency legally responsible for the care and protection of the student, subject to confidentiality protections.

Note: Every disclosure without consent must comply with FERPA (United States Code, Title 20, Section 1232g; Code of Federal Regulations, Title 34, Part 99), the Minnesota Government Data Practices Act (Minnesota Statutes, Chapter 13), and applicable

Minnesota Rules.

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 only when:

1. Required by a valid court order;

2. Authorized by statute; or

3. Provided to appropriate health authorities as necessary for immunization programs or epidemiological investigations determined by the commissioner of health to be needed for disease or disability prevention.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data to the extent required under federal law. Directory information must be designated pursuant to:

   a) Minnesota Statutes, section 13.32, subdivision 5; and

   b) United States Code, Title 20, section 1232g, and Code of Federal Regulations, Title 34, Part 99.37 (which were in effect on January 3, 2012).

2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information. A parent's/guardian's personal contact information must always be treated as private data, regardless of whether it was previously designated as directory information under Minnesota Statutes, section 13.32, subdivision 2.

3. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

B. Former Students

Unless a former student opted out of directory information disclosure while enrolled (and has not rescinded that request), the school district may release directory information from records created while the individual was a student. Records created after the individual is no longer enrolled and not directly related to attendance (e.g., alumni activities) are not considered education records and may be released without restriction.

C. Present Students and Parents

The school district may disclose records, and information regarding parents, without prior written consent, except as limited by this policy.

1. As required by federal law, the district will provide annual notice to parents and eligible students that includes:

   a) The types of information designated as directory information;

   b) The right to refuse disclosure of any or all of these types of information; and

   c) The timeframe for submitting written notice to withhold directory information.

2. Parents and eligible students must be allowed a reasonable period after notice to submit a written request that some or all directory information not be disclosed without prior written consent. Opt-outs may not be used to:

   a) Prevent disclosure of a student's name, ID number, or school district email address in a class in which the student is enrolled; or

   b) Prevent use or display of student ID cards or badges containing information designated as directory information.

3. Directory information will not be disclosed or confirmed without written consent if the student's Social Security number or other non-directory information is used alone or in combination with other elements to identify the student.

D. Procedure for Nondisclosure of Directory Information

A written request to withhold directory information must be directed to the responsible authority and must include:

1. The student and/or parents name;

2. Home address;

3. Current school of attendance;

4. Parent's legal relationship to the student, (if applicable); and

5. Specific categories of directory information to be withheld.

Such requests apply only for the school year in which they are submitted

E. Duration

Directory information designations remain in effect for the school year unless the parent or eligible student submits a written opt-out request as described above.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes of this policy, education records are records classified as private data on individuals under state law and accessible only to the student who is the subject of the data and if the student is not an eligible student, to the student's parent. The school district may not disclose private records or their contents except as summary data, or as otherwise 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 verify and authenticate the identity of parents, students, school officials, and any other party prior to disclosing personally identifiable information from education records.

B. Private Records Not Accessible to Parent

Certain education record information is intended by state law to be accessible to the student alone, and to a parent only under special circumstances, if at all.

1. A minor student may submit a written request to the responsible authority to deny parental access to specified private data. The request must state the reasons for denial and be signed by the minor student.

2. Upon receiving such a request, the responsible authority will determine whether honoring the request is in the best interest of the minor. In making this determination, the responsible authority shall consider:

   a) whether the minor is of sufficient age and maturity to to understand the request and its consequences;

   b) Whether denying parental access may protect the minor from physical or emotional harm;

   c) Whether the minor's stated reasons are reasonably accurate;

   d) Whether disclosure to the parent may lead to physical or emotional harm; and

   e) Whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes, sections 144.341-144.347, in which case, release to a parent may occur only if failure to inform the parent would seriously jeopardize the minor's health.

C. Private Records Not Accessible to Student

A student does not have the right to access private data concerning:

1. Financial records and statements of the student's parent; or

2. Any information contained within those records.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, it must include a checkbox allowing students to self-identify as a military-connected youth. A military-connected youth is defined as a student with an immediate family member (parent or sibling) who is:

1. Currently serving in the armed forces, either as a reservist or on active duty; or

2. Recently retired from the armed forces.

Data collected under this provision is classified as private data on individuals. However, the Minnesota Department of Education may publish such data in summary form.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are records classified as not public under state or federal law.These records are inaccessible to the student, the student's parents, and to an eligible student, except as expressly authorized by law.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes, Chapter 260E 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. For all other parties, such data is confidential and will not be disclosed by the school district to the parent or the subject individual.

1. The subject individual may obtain a copy of the report directly from the local welfare agency, county sheriff, or local police department, subject to the provisions of Minnesota Statutes, Chapter 260E;

2. Regardless of whether a written report is filed, 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:

a) an incident occurred that may constitute maltreatment;

b) the date of the incident; and

c) the nature of the conduct that may contribute to maltreatment.

C. Investigative Data

1. Data collected by the school district as part of an active investigation for the purpose of commencing or defending a pending civil legal action, or retained in anticipation of such action, are classified as:

   a) Protected nonpublic data if the data is not on individuals; or

   b) Confidential data if the data is on individuals.

2. The school district may release such data if it determines that disclosure will:

   a) Aid the law enforcement process;

   b) Promote public health or safety; or

   c) Dispel widespread rumor or unrest.

3. Additional provisions regarding investigative data:

   a) A complainant has access to the statement(s) he or she provided to the school district;

   b) Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent such data is not inextricably intertwined with data about other students, employees, or attorney data under Minnesota Statutes,section 13.393;

   c) Once a civil investigation becomes inactive, civil investigative data becomes public, unless its release would jeopardize another pending civil action, except for those portions classified as not public under state or federal law; and

   d) Civil investigative data introduced as evidence in court or made part of a court record shall be public.

4. For purposes of this provision, a civil investigation becomes inactive upon:

   a) A decision by the school district, or its attorney not to pursue civil legal action (with

the possibility of reactivation if the action is renewed);

b) Expiration of the statute of limitations or applicable agreement period to file a complaint; or

c) Exhaustion or expiration of appeal rights by either party.

A "pending civil legal action" including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

Any records maintained by the school district that identify, diagnose, provide prognosis, or treatment information of a student in connection with a drug abuse prevention function conducted, regulated, or assisted (directly or indirectly) by a United States department or agency are classified as confidential. Such records may only be disclosed for purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time before any exclusion or expulsion hearing, the student and the student's parent/guardian, or representative shall be granted access to all school district records pertaining to the student. This includes any tests, reports, or other materials upon which the proposed action may be based, in accordance with the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, section 121A.40, *et seq*.

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

A. The school district will provide the names, addresses, school-provided email addresses (if available, released only to military recruiters), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within 60 days of the request unless a parent or eligible student has has opted out in writing.
.

B. Data released to military recruiters:

1. May only be used to inform students about military service, state and federal veterans' education benefits, and other career and educational opportunities;

2. May not be shared with anyone outside military recruiting personnel; and

3. Will be provided at no cost.

C. Right to Refuse Disclosure

1. A parent or eligible student may refuse the release of the above information by submitting a written request to the responsible authority by the first day of school each year. The request must include:

   a) Name of student and parent (if applicable);

   b) Home address;

   c) Student's grade level;

   d) School presently attended by student;

   e) Parent's legal relationship to student (if applicable);

   f) Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and

   g) 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. The school district will provide annual public notice of the right to refuse release.

E. Refusal to release this information does not affect the release of other directory information. To make directory information private, the procedures in Section VII must be followed. Unless such a request is made, designated directory information, including name, address, phone number, and grade level, remains public and accessible to military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisclosure Restrictions

The school district may only share personally identifiable information from a student's education records on the condition that the receiving party will not disclose the information without the prior written consent from the parent or the eligible student. Officers, employees, and agents of any party receiving may use the information, but only for the purposes for which it was provided.

B. Permitted Redisclosure

1. This restriction does not prevent the school district from allowing a party to make further disclosures on its behalf, provided:

a) The redisclosures comply with Section VI; and

b) The school district meets the record-keeping requirements of Section XIII.

2. Exceptions

The restriction does not apply to:

a) Disclosures under court orders, lawfully issued subpoenas, or litigation;

b) Disclosure of directory information (Section VII);

c) Disclosures to the parent, eligible student, or parents of dependent students;

d) Disclosures concerning sex offenders or others required to register under federal law (42 U.S.C. § 14071); and

e) For redisclosures based on a court order or subpoena, the school district must provide the notification required under Section XII(D).

C. Classification

Information retains the same classification in the hands of the receiving party as it had when held by the school district.

D. Notification

The school district must inform the receiving party of these redisclosure requirements, except in cases of court-ordered disclosures, directory information, or disclosures to parents or eligible students. If the Family Policy Compliance Office finds that a third party improperly discloses personally identifiable information or fails to receive required notification, the school district may deny that party access to education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORDKEEPING

A. Responsible Authority

The responsible authority is charged with the overall maintenance and security of student records.

B. Record Security

The principal of each school, under the supervision of the responsible authority, serves as the school's records manager, and is responsible for maintaining the privacy and confidentiality of student records.

C. Plan for Securing Student Records

By September 1 each school year, each building principal must submit a written plan to the responsible authority detailing:

1. Records maintained;
2. Names and titles of staff responsible for record security;
3. Location of student records, by category;
4. Method of securing records; and
5. Procedures for access and disclosure.

D. Review of Security Plans

The responsible authority shall review submitted plans for compliance with law, this policy, and district administrative policies. A consolidated chart summarizing all plans shall be attached to this policy.

E. Record Keeping

1. For every request for or disclosure of personally identifiable information from a student's education records, the principal must maintain a record including:
   a) The parties who requested or received information;
   b) the legitimate interests these parties had; and
   c) Names of the state and local, and federal authorities permitted further disclosure under Section VI(B)(4).
2. If information is disclosed under Section XII(B), the record must also include:
   a) Names of the additional parties to whom the information may be further disclosed;
   b) the legitimate interests of these additional parties; and
   c) Copies of any record of further disclosures maintained by authorities receiving the information.
3. Exceptions

   Recordkeeping is not required for:

   a) Requests or disclosures to a parent or eligible student;

b) Disclosures with parent/student consent;

c) Other school officials under Section VI(B)(1);

d) Directory information under Section VII; or

e) Disclosures under court orders, subpoenas, or ex parte orders for law enforcement or terrorism investigations.

4. Inspection of Records

Records of requests and disclosures may be inspected by:

a) The student's parent or eligible student;

b) School official responsible for records e custody; and

c) Parties authorized by law to audit the district's recordkeeping procedures.

5. Health and Safety Emergency Disclosures

For disclosures made under a health or safety emergency, the record must include:

a) The articulable and significant threat that justified the disclosure; and

b) The parties to whom information was disclosed.

6. Retention

All records of requests and disclosures must be maintained with the student's education records for as long as those records are retained by the school district.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Eligible Individuals

The school district shall permit the following individuals to inspect or review a student's education records, except for records made confidential by state or federal law or as restricted in Section VIII of this policy.

1. The parent of a student;

2. An eligible student; or

3. The parent of an eligible student who is also a dependent student.

B. Response to Request

The school district shall respond to any request to inspect or review records immediately if

possible, or within ten (10) days, excluding Saturdays, Sundays, and legal holidays.

C. Scope of Inspection and Review

The right to inspect and review education records includes:

1. The right to to receive explanations and interpretations of the records upon reasonable request;

2. If circumstances prevent inspection in person, the school district shall provide a copy of the records or make other arrangements for review; and

3. This policy does not limit the frequency of inspection for parents or guardians of students with disabilities or for eligible students who have reached the age of majority.

D. Form of Request

Requests to inspect records must be submitted in writing and should identify as precisely as possible the record or records requested.

E. Collection of Records

If a student's records are maintained at multiple locations, the responsible authority may collect the records for inspection at one site. If the parent or eligible student wishes to inspect records where they are maintained, the school district shall attempt to accommodate this request and notify them of the time and place for inspection.

F. Records Containing Information on MultipleStudents

If the education records contain information about more than one student, the parent or eligible student may inspect only the specific information which pertains to their child or themselves.

G. Authority to Inspect or Review

The school district may presume that either parent has authority to inspect or review the student's education records unless provided evidence (e.g., court orders, state laws, marriage dissolution or custody arrangements) indicating otherwise.

H. Fees for Copies

1. The school district may charge a reasonable fee for photocopies or printed copies of records unless printing is the only means to allow inspection. Factors in determining a reasonable fee include:

   a) The cost of materials (e.g. paper);

b) Labor to prepare the copies;

c) Standard copying charges;

d) Special costs for machine-based record systems; and

e) Mailing costs.

2. For 100 or fewer pages of black-and-white letter or legal size copies, the charge shall not exceed $0.25 per page.

3. Costs are the responsibility of the parent or eligible student.

4. No fee may be charged if it would effectively prevent, or in the case of a student with a disability, impair the right to inspect or review the records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

1. A parent of a student or an eligible student who believes that information in the student's education records is inaccurate, misleading, or in violation of the student's privacy rights may request an amendment.

2. The request must:

a) Be in writing, signed, and dated;

b) Identify the specific item in question;

c) State the reason it is believed to be inaccurate, misleading, or a violation of rights; and

d) Specify the correction sought.

3. The school district shall decide within thirty (30) days whether to amend the record.

4. If the request is denied, the district shall provide written notice of refusal and inform the parent or eligible student of the right to a hearing.

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. Upon request, the district shall provide a hearing to challenge the content of a student's education records to ensure the records are not inaccurate, misleading, or otherwise in violation of privacy rights.

2. If the hearing results in a decision to amend the record, the district shall do so and provide written notice to the parent or eligible student.

3. If the district upholds the accuracy of the record, the parent or eligible student has the right to place a written statement in the record:

   a) Commenting on the contested information; and/or

   b) Stating disagreement with the district's decision.

4. Any such statement will be maintained with the student's education record for as long as the record is retained. If the record or contested portion is disclosed to a third party, the statement must also be disclosed.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the district receives the request. Written notice of the date, place, and time shall be provided in advance.

2. The hearing may be conducted by an individual, including a district official, who does not have a direct interest in the outcome.

3. The school board attorney shall attend to present the district's position and advise the hearing officer on legal and evidentiary matters.

4. The parent or eligible student shall be given a full and fair opportunity to present evidence and may be represented, at their own expense, by an individual of their choice, including an attorney.

5. A written decision shall be issued within a reasonable period of time following the hearing. The decision shall:

   a) Be based solely on evidence presented at the hearing;

   b) Include a summary of the evidence; and

   c) State the reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with

Minnesota Statutes, Chapter 14, relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

A. Data Practices Compliance Official

The data practices compliance official shall be the designated employee to whom individuals may direct questions or concerns regarding difficulties in obtaining access to data or other data practices issues. The data practices compliance official shall be the Superintendent or designee.

B. Requests for Reasonable Modifications

Any individual with a disability who requires reasonable modifications of the school district's policies or procedures in order to access education records shall submit such a request to the data practices compliance official.

XVII. COMPLAINTS FOR NON COMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of the rights accorded to parents and eligible students under FERPA, and the regulations promulgated thereunder, shall be submitted in writing to:

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 include specific factual allegations providing reasonable cause to believe that a violation of FERPA or its implementing regulations has occurred.

XVIII. WAIVER

A parent or an eligible student may waive any rights provided under FERPA. A waiver is valid only if it is in writing and signed by the parent or eligible student. The school district may not require or condition services upon the execution of such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall annually notify parents of students currently in attendance and eligible students currently in attendance, by means reasonably likely to inform them, of the following rights:

1. The right to inspect and review the student's education records, and the procedure for exercising this right.

2. The right to seek amendment of the student's education records to ensure that the records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights, and the procedure for requesting amendment.

3. The 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 authorize disclosure without consent.

4. The right to file a complaint with the U.S. Department of Education concerning an alleged failure by the school district to comply with FERPA and its implementing regulations.

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 identified by the school district as having such interests.

B. Notification to Parents of Students with a Primary Home Language Other Than English

The school district shall take appropriate measures 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 Have a Disability

The school district shall take appropriate measures to effectively notify parents or eligible students identified as having a disability.

XX. DESTRUCTION AND RETENTION OF RECORDS

The destruction and retention of student records shall be governed by applicable state and federal law, including but not limited to the Minnesota Records Retention Schedule for School Districts and the Family Educational Rights and Privacy Act (FERPA).

The school district shall not destroy any education records if there is an outstanding request by a parent or eligible student to inspect and review such records. Personally identifiable information contained in education records shall be destroyed when no longer needed to provide educational services to the student, except when law requires maintenance of the

records.

XXI. COPIES OF POLICY

Copies of this policy shall be available to parents and eligible students upon request at the district office and shall also be accessible on the school district's official website.

Legal References: *Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)*
Minn. Stat. § 13.32, Subd. 5 (Directory Information)
Minn. Stat. § 13.393 (Attorneys)
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 (Receipt of Records; Sharing)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
Minn. Stat. Ch. 256L (MinnesotaCare)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. § 363A.42 (Public Records; Accessibility)
Minn. Stat. § 480.40 (Personal Information, Dissemination)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
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)
20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
25 U.S.C. § 5304 (Definitions – Tribal Organization)
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
42 U.S.C. § 1711 et seq. (Child Nutrition Act)
42 U.S.C. § 1751 et seq. (Richard B. Russell National School Lunch Act)
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. 273 309 (2002)
Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References: *ISD 200 Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)*
ISD 200 Policy 417 (Chemical Use and Abuse)
ISD 200 Policy 506 (Student Discipline)

ISD 200 Policy 515.1FRM (Directory Information Opt Out Form)
ISD 200 Policy 515.2FRM (Consent to Release Private Data)
ISD 200 Policy 519 (Interviews of Students by Outside Agencies)
ISD 200 Policy 520 (Student Surveys)
ISD 200 Policy 722 (Public Data Requests)
MSBA School Law Bulletin "I" (School Records – Privacy – Access to Data)

Policy Reviewed: *09.19.2025*
Policy Adopted:
Policy Revised:

613 GRADUATION REQUIREMENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

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

B. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness;

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

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

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

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

F. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning.

~~"Required standard" mean a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health and the arts, and locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021,~~

subdivision 3, are required to be implemented in the classroom.

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

IV. DISTRICT ASSESSMENT COORDINATOR

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

ASSESSMENT GRADUATION REQUIREMENTS

A. Graduation Requirements¶

Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:¶

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student; and¶

2. Consistent with this paragraph and Minnesota Statutes section 120B.125, age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.¶

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

C. Targeted Instruction Plan ¶

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a

reasonable chance to succeed in a career or college without need for postsecondary remediation.¶

2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124F.08D.49, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.¶

D. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.

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

V. GRADUATION CREDIT REQUIREMENTS

To meet graduation requirements and receive a diploma from ISD 200, students must successfully earn 44 high school level credits as outlined below Students must successfully complete 44 credits, as determined by the school district, the following high school level credits for graduation:

A. Credit Requirements

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

2. Six credits of mathematics, sufficient to satisfy all of the academic standards in mathematics;

3. Six credits of science, including two credits into satisfy all the earth and space science standards for grades 9 through 12, two credits into satisfy all the life science standards for grades 9 through 12, and two credits in either to satisfy all the chemistry or physics are sufficient to satisfy all of the standards in sciencefor grades 9 through 12;

4. Eight credits of social studies, including credit for a course in government and citizenship, (in either grade 11 or 12, beginning with the class of 2029) for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics are sufficient to satisfy all of the academic standards in social studies.;

a) Beginning with the Class of 2029, seven credits of social studies will be required.

5. Two credits in the arts satisfy all of the academic standards in the arts;

6. Two credits of health;

7. One credit of physical education or human performance; and

8. A minimum of eleven elective credits.

9. Beginning with the Class of 2029~~Students who begin grade 9 in the 2024-2025 school year~~ and later students must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.

B. Credit Equivalencies:

Credit equivalencies will be determined in accordance with Minnesota Statutes section 120B.024, subdivision 2, and approved by the Director of Teaching and Learning.

1. ~~One credit of economies taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill one credit in social studies under Paragraph (A)(4), above, if the credit is sufficient to satisfy all of the academic standards in economics.¶~~

2. ~~Two agricultural science or career and technical education credits may fulfill the elective science credit required under Paragraph (A)(3), above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph (A)(3), above, if the credit meets the state chemistry academic standards or all of the physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph (A)(3), above.¶~~

3. ~~Two career and technical education credits may fulfill a mathematics or arts credit requirement under Paragraph (A)(2) or Paragraph (A)(5), above.¶~~

4. ~~Two computer science credits may fulfill a mathematics credit requirement under Paragraph (A)(2), above, if the credit meets state academic standards in mathematics.¶~~

5. ~~Two Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph (A)(2). or Paragraph(A)(3), above, if the credit meets the~~

~~state academic standards in mathematics or science.¶~~

~~6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.~~

VI. GRADUATION STANDARDS REQUIREMENTS

A. Minnesota Academic Standards

All students must demonstrate achievement of the Minnesota K–12 Academic Standards in the following areas:

1. Language Arts;
2. Mathematics;
3. Science;
4. Social Studies;
5. Arts; and
6. Personal Finance (grades 9-12);

B. Local Academic Standards

In addition, ISD 200 requires all students to meet locally developed academic standards in:

1. Health K-12;
2. Physical Education or Human Performance K-12;
3. Career and Technical Education (as defined by district programming)

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

~~4. School District Standards, Health (K-12);¶~~

~~5. School District Standards, Career and Technical Education (K-12); and¶~~

~~6. School District Standards, World Languages (K-12). ¶~~

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

~~* Reviews are required to be conducted on a periodic basis. Therefore, this time period may~~

~~be changed to accommodate individual school district needs.~~

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

~~7. Minnesota Academic Standards, English Language Arts K-12;¶~~

~~8. Minnesota Academic Standards, Mathematics K-12;¶~~

~~9. Minnesota Academic Standards, Science K-12;¶~~

~~10. Minnesota Academic Standards, Social Studies K-12; ¶~~

~~11. Minnesota Academic Standards, Physical Education K-12; and ¶~~

~~Minnesota Academic Standards, Arts K-12.~~

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

VII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes section 120B.07, upon meeting the following conditions:

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

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

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

VIII. NOTICE

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

Legal References: *Minn. Stat § 120B.018 (Definitions)*
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)

Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals, Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (General Requirements;Statewide Assessments)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, et seq. (Every Child Succeeds Act)t)

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

Policy Reviewed: *09.19.2025*
Policy Adopted: *12.18.2024*
Policy Revised: *07.01.2024*

701 ESTABLISHMENT, ADOPTION AND MODIFICATION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment, adoption and modifications of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENT

A. The superintendent or director of finance and operations, or such other school officials as designated by the superintendent or the school board will prepare preliminary revenue and expenditure budgets each year for review by the school board or the Finance Committee. The preliminary budgets will be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board will review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected. When projected expenditures exceed projected revenues, the school board may consider use of an available fund balance, in accordance with ISD 200 Policy 714 Fund Balance.

B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures will be reported in compliance with Minnesota Statutes, section 123B.76.

C. Prior to July 1 of each year, the school board will approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document will be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.

D. Each year, the school district will publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and

the projected fund balances for the current year in the form prescribed by the Commissioner of the Minnesota Department of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement will be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the District Office. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district will publish the other information required by Minnesota Statutes section, 123B.10.

E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board will review its current budget and the proposed property taxes payable in the following calendar year.

F. The school district must also post the materials specified in Section III (D) above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.

B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).

C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. The school district will make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

V. MODIFICATION

The school district's revenue budget may be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. In such case, the superintendent will make recommendations to the school board for appropriate revisions. If necessary, the school board may also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: *Minn. Stat. § 123B.10 (Publication of Financial Information)*
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: *ISD 200 Policy 701.1 (Modification of School District Budget)*
ISD 200 Policy 702 (Accounting)

Policy Reviewed: *09.19.2025*
Policy Adopted:
Policy Revised:

702 ACCOUNTING

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minnesota Statutes section 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes section 123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes section 123B.10 in the manner specified therein.

Legal References: *Minn. Stat. § 123B.02 (General Powers of Independent School Districts)*
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for Current Operating Costs; Capital Expenditure Deficits)

Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: *ISD 200 Policy 703 (Annual Audit)*

Policy Reviewed: 09.19.2025
Policy Adopted:
Policy Revised:

703 ANNUAL AUDIT

I. PURPOSE

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all laws relating to the annual audit of the books and records of the school district.

III. REQUIREMENT

A. The school board will appoint independent certified public accountants to audit, examine, and report upon the books and records of the school district annually during the January Organizational Meeting. The school board may enter into a contract with a person or firm to provide the agreed upon services.

B. After the close of each fiscal year, the books, records, and accounts of the school district will be audited by said independent certified public accountants in accordance with applicable standards and legal requirements. The superintendent and members of the administration will cooperate with the auditors.

C. The school district will, prior to September 15 of each year, submit unaudited financial data for the preceding year to the Minnesota Commissioner of Education (Commissioner) on forms prescribed by the Commissioner. The report will also include those items required by Minnesota Statutes section 123B.14, subdivision 7.

D. The school district will, prior to November 30 of each year, provide to the Commissioner audited financial data for the preceding fiscal year. The school district will, prior to December 31 of each year, provide to the Commissioner and the State Auditor an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the school district by its auditor.

E. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act, and the Minnesota Legal Compliance Audit Guide for School Districts issued by the Office of the State Auditor.

F. The school board must approve the audit report by resolution or require a further or amended report.

G. The administration will report to the school board regarding any actions necessary to correct any deficiencies or exceptions noted in the audit.

H. The accounts and records of the school district will also be subject to audit and inspection by the State Auditor to the extent provided in Minnesota Statutes chapter 6.

Legal References: *Minn. Stat. Ch. 6 (State Auditor)*
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.77, Subds. 2 and 3 (Accounting, Budgeting, and Reporting Requirement)

Cross References: *ISD 200 Policy 702 (Accounting)*

Policy Reviewed: *09.19.2025*
Policy Adopted:
Policy Revised:

706 ACCEPTANCE OF GIFTS

I. PURPOSE

The purpose of this policy is to provide guidelines for the acceptance of gifts by the school board.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to accept gifts only in compliance with state law.

III. ACCEPTANCE OF GIFTS GENERALLY

The school board may receive, for the benefit of the school district, bequests, donations or gifts for any proper purpose. The school board shall have the sole authority to determine whether any gift or any precondition, condition, or limitation on use included in a proposed gift furthers the interests of or benefits the school district and whether it should be accepted or rejected.

IV. GIFTS OF REAL OR PERSONAL PROPERTY

The school board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members. The resolution must fully describe any conditions placed on the gift. The real or personal property so accepted may not be used for religious or sectarian purposes.

V. ADMINISTRATION IN ACCORDANCE WITH TERMS

If the school board agrees to accept a bequest, donation, gift, grant or device which contains preconditions, conditions or limitations on use, the school board shall administer it in accordance with those terms. Once accepted, a gift shall be the property of the school district unless otherwise provided in the agreed upon terms.

Legal References: *Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Boards) Minn. Stat. § 465.03 (Gifts to Municipalities)*

Cross References: *None*

Policy Reviewed: *09.19.2025~~08.11.2022~~*
Policy Adopted: *10.23.2019*
Policy Revised: *09.28.2022*

306 ADMINISTRATOR CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to establish the requirements of the school board that school administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

II. GENERAL STATEMENT OF POLICY

The board has adopted Minnesota Administrative Rule 3512.5200, as outlined below.

III. STANDARDS OF PROFESSIONAL CONDUCT

A. A school administrator must provide professional educational services in a nondiscriminatory manner;

B. A school administrator must take reasonable action to protect students and staff from conditions harmful to health and safety;

C. A school administrator must take reasonable action to provide an atmosphere conducive to learning;

D. A school administrator must not use professional relationships with students, parents and caregivers, staff, or colleagues to private advantage;

E. A school administrator must disclose confidential information about individuals only when a compelling professional purpose is served in accordance with state and federal laws and school district policies;

F. A school administrator must not knowingly falsify or misrepresent records or facts relating to the administrator's qualifications or to the qualifications of other staff or personnel;

G. A school administrator must not knowingly make false or malicious statements about students, students' families, staff, or colleagues;

H. A school administrator must not accept gratuities, gifts, or favors that impair professional judgment, nor offer any favor, service, or item of value to obtain special advantage;

I. A school administrator must only accept a contract for a position when licensed for the position or when a school district is issued a variance by the board

J. A school administrator, in filling positions requiring licensure, must employ, recommend for employment, and assign only appropriately licensed personnel, or persons for whom the school district has been issued a variance by the appropriate state board or agency, unless, after making reasonable efforts to obtain a variance, an appropriately licensed person

cannot be assigned and the position must be filled to meet a legitimate emergency educational need; and

K. A school administrator must not engage in conduct involving dishonesty, fraud, or misrepresentation in the performance of professional duties.

~~An educational administrator's professional behavior must conform to an ethical code. The code must be idealistic and at the same time practical, so that it can apply reasonably to all educational administrators.The administrator acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, the administrator assumes responsibility for providing professional leadership in the school and community. This responsibility requires the administrator to maintain standards of exemplary professional conduct. It must be recognized that the administrator's actions will be viewed and appraised by the community, professional associates, and students. To these ends, the administrator must subscribe to the standards below.~~

L. ~~The Educational Administrator:¶~~

1. ~~Makes the well-being of students the fundamental value of all decision-making and actions.¶~~
2. ~~Fulfills professional responsibilities with honesty and integrity.¶~~
3. ~~Supports the principle of due process and protects the civil and human rights of all individuals.¶~~
4. ~~Obeys local, state, and national laws and does not knowingly join or support organizations that advocate, directly or indirectly, the overthrow of the government.¶~~
5. ~~Implements the school board's policies.¶~~
6. ~~Pursues appropriate measures to correct those laws, policies, and regulations that are not consistent with sound educational goals.¶~~
7. ~~Avoids using positions for personal gain through political, social, religious, economic, or other influence.¶~~
8. ~~Accepts academic degrees or professional certification only from duly accredited institutions.¶~~
9. ~~Maintains the standards and seeks to improve the effectiveness of the profession through research and continuing professional development.¶~~
10. ~~Honors all contracts until fulfillment, release, or dissolution is mutually agreed upon by all parties to the contract.¶~~

~~M. Adheres to the Code of Ethics for School Administrators in Minnesota Rule~~.

Legal References: *Minnesota Statute 122A.14, Subd. 4 (Duties of Board of School Administrators)*
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

Cross References: *None*

Policy Review: *01.26.2024*
Policy Adopted: *02.21.2024*
Policy Revised: *10.31.2025*

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, and alcohol before, during or after school hours, at school or in any other district location, is prohibited in accordance with school district policies with respect to a Drug-Free Workplace/ Drug-Free School.

B. The 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.

C. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.

D. The school district shall establish a drug-free awareness program for its employees.

~~This policy applies in full to all staff unless it is in direct conflict with specific staff licensure requirements found in statute.~~

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~~behavi-or~~, to the extent that the individual's normal function in academic, school, or social activities is chronically impaired.

B. "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 9-, 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.

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 therapists.

E. "Toxic Substances,"~~, as defined in Minnesota Statute 609.684, Subd. 1,~~ means glue, cement, or 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;

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

1. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, 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 are evidence-based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes.

2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) or another chemical awareness program that

enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

C. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance

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 pre assessment staff member assigned duties similar to those of such a team, of this information.

2. Students involved in the abuse, possession, transfer, distribution, or sale of chemicals may be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minnesota Statutes, section 121A.40-121A.56~~, and proposed for expulsion~~.

3. Searches by school district officials in connection with the use, possession, or transfer of alcohol or a controlled substance will be conducted in accordance with ISD 200 Policy 502 Search of Student Lockers, Desks, Personal Possessions, and Student's Person. ~~school board policies related to search and seizure~~.

4. Nothing in section IV(B)(1) of this policy prevents a teacher or any other school employee from reporting violation of law occurring on school premises or at school sponsored events to law enforcement.

~~Nothing in section 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~~.

D. Pre Assessment

1. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment, designated by the superintendent or designee. The team must 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.

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/guardians with information about school and community services in connection with chemical abuse.

E. Data Practices

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes, section 13.32 and applicable federal law and regulations.

2. Destruction of Records

a) If the preassessment decides not to provide a student and, in the case of a minor, the student's parents/guardians 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/guardians 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 student is no longer enrolled in the district.

c) Destruction of records identifying individual students shall be governed by section IV(E)(2) of this policy notwithstanding Minnesota Statutes, section 138.163 (Preservation and Disposal of Public Records).

F. Consent

Per Minnesota state statute, 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.

It is the practice of Hastings Public Schools to inform parents/guardians when treatment is recommended, unless the minor student (under 18 years of age) requests nondisclosure to their parents/guardians. The district personnel may deny the non disclosure request if they determine failure to inform the parent/guardian would seriously jeopardize the health of the minor.

V. EMPLOYEES

A. The school district shall establish a drug-free awareness program to inform employees, about:

1. The dangers of drug abuse in the workplace.

2. The school district's policy of maintaining a drug-free workplace.

3. Any available drug counseling, rehabilitation, and employee assistance programs.

4. The penalties that may be imposed on employees for drug abuse violations.

B. The school district 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 occurring in the workplace.

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)
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 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 299A.33 (DARE Program)
Minn. Stat. § 466.07, subd. 1 (Indemnification 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. §§ 7101-7122 (Student Support and Academic Enrichment Grants)
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-Wide Requirements for Drug-Free Workplace)

Cross References: *ISD 200 Policy 416 (Drug, Alcohol, and Cannabis Testing)*
ISD 200 Policy 418 (Drug-Free Workplace/Drug Free School)
ISD 200 Policy 419 (Tobacco-Free Environment)
ISD 200 Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
ISD 200 Policy 506 (Student Discipline)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)
ISD 200 Policy 527 (Student Use and Parking of Motor Vehicles; Patrols,

Inspections, and Searches)

Policy Reviewed: *06/21/2024*
Policy Adopted: *07.31.2024*
Policy Revised: *10/31/2025*

507.5 SCHOOL RESOURCE OFFICERS

I. PURPOSE

The purpose of this policy is to establish the contractual duties and training requirements of a school resource officer.

II. GENERAL STATEMENT OF POLICY

The school district, upon securing the services of one or more school resource officers, is committed to establishing the qualifications and duties required of these officers. Any contract for the services of a school resources officer with the school district must meet the requirements of this policy.

III. DEFINITIONS

A. "School" means an elementary school, middle school or secondary school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13.

B. "School Resource Officer" means a peace officer who is assigned to work in an elementary school, middle school, or secondary school during the regular instructional school day as one of the officer's regular responsibilities through the terms of a contract entered between the peace officer's employer and the designated school district or charter school.

IV. CONTRACTUAL DUTIES

A. A school resource officer's contractual duties with the school district shall include:

1. fostering a positive school climate through relationship building and open communication;
2. protecting students, staff, and visitors to the school grounds from criminal activity;
3. serving as a liaison from law enforcement to school officials;
4. providing advice on safety drills;
5. identifying vulnerabilities in school facilities and safety protocols;
6. educating and advising students and staff on law enforcement topics; and,
7. enforcement of criminal laws.

B. The school district may contract with a school resource officer's employer for the officer to perform additional duties to those described in section ~~paragraph~~ IV.(A).

C. A school resource officer must not use force or the authority of their office solely to enforce school rules or policies or participate in the enforcement of discipline for violations of school rules.

D. Nothing in this Article limits any other duty or responsibility imposed on peace officers; limits the expectation that peace officers will exercise professional judgment and discretion to protect the health, safety, and general welfare of the public when carrying out their duties; or creates a duty for school resource officers to protect students, staff, or others on school grounds that is different from the duty to protect the public as a whole.

V. TRAINING

A. Except as provided for in sections V(B, C, and D), ~~V(C), and V(D)~~ below, beginning September 1, 2025, a peace officer assigned to serve as a school resource officer must complete a training course that provides instruction on the learning objectives identified in Minnesota Statutes, section 626.8482, subdivision 4 prior to assuming the duties of a school resource officer.

B. A peace officer who has completed either the School Safety Center standardized Basic School Resource Officer Training or the National School Resource Officer Basic School Resource Officer course prior to September 1, 2025, must complete the training mandated under paragraph V(A) above before June 1, 2027. A peace officer covered under this section may complete a supplemental training course approved by the board pursuant to Minnesota Statutes, section 626.8482, subdivision 4, paragraph (b), to satisfy the training requirement.

C. If an officer's employer is unable to provide the required training course to the officer prior to the officer assuming the duties of a school resource officer, the officer must complete the required training within six months of assuming the duties of a school resource officer. The officer is not required to perform the duties described in Minnesota Statutes, section 626.8482, subdivision 2, paragraph (a), clause (4) or (5), until the officer has completed the required training course. The officer must review any policy adopted by the officer's employer pursuant to section 626.8482, subdivision 6 before assuming the other duties of a school resource officer and must comply with that policy.

D. An officer who is serving as a substitute school resource officer for fewer than sixty (60) student contact days within a school year is not obligated to complete the required training or perform the duties described in Minnesota Statutes, section 626.8482 subdivision 2, paragraph (a), clause (4) or (5), but must review and comply with any policy adopted pursuant to subdivision 6 by the law enforcement agency that employs the substitute school resource officer.

E. For each school resource officer employed by an agency, the chief law enforcement officer must maintain a copy of the most recent training certificate issued to the officer for

completion of the training mandated under this section.

Legal References: *Minn. Stat. § 120A.05, subds. 9, 11, and 13 (Definitions)*
Minn. Stat. § 123B.02, subd. 25 (General Powers of Independent School Districts– School Resource Officers)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)

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

Resources: *MN House of Representatives: School Resource Officers*
MN Department of Public Safety: School Resource Officer Training
MN Department of Public Safety: FAQs for Mandated School Resource Officer (SRO) Requirements
U.S. Department of Education: FAQs on Photos and Videos under FERPA
U.S. Department of Education: School Resource Officers, School Law Enforcement Units, and the Family Educational Rights and Privacy Act (FERPA)
U.S. Department of Education: Does FERPA distinguish between School Resource Officers (SROs) and other local police officers who work in a school?

Policy Review: *05.17.2024*
Policy Adopted: *12.18.2024*
Policy Revised: *10.31.2025*

513 STUDENT PROMOTION, RETENTION, AND PROGRAM DESIGN

I. PURPOSE

The purpose of this policy is to provide guidance to professional staff, parents, and students regarding student promotion, retention and program design.

II. GENERAL STATEMENT OF POLICY

The school board expects all students to achieve at an acceptable level of proficiency. Parental assistance, tutorial and remedial programs, counseling, and other appropriate services shall be coordinated and utilized to the greatest extent possible to help students succeed in school.

A. Promotion

Students who achieve at levels deemed acceptable by local and state standards shall be promoted to the next grade level at the completion of each school year. Promotion at the high school shall be based on the number of credits earned.

B. Alternative Programming to Promote Success

Early identification and educational intervention is essential when a student is struggling in school. School-based support services and alternate placements may be available to students at risk of school failure. Assessment for special education services may be recommended.

C. Retention

Retention of a student may be considered when professional staff and parents/guardians feel that it is in the best interest of the student. Physical development, maturity, and emotional factors shall be considered, as well as scholastic achievement. The superintendent's decision shall be final.

D. Program Design

1. The superintendent, with participation of the professional staff and parents/guardians, shall develop and implement programs to challenge students that are consistent with the needs of students at every level. A process to assess and evaluate students for program assignment shall be developed in coordination with such programs. Opportunities for special programs and placement outside of the school district shall also be developed as additional options. All programs will be aligned with creating Comprehensive Achievement and Civic Readiness.

2. The school district will identify students, locally develop programs and services

addressing instructional and affective needs, provide staff development, and evaluate programs to provide gifted and talented students with challenging and appropriate educational programs and services.

3. The school district must adopt guidelines for assessing and identifying students for participation in gifted and talented programs and services consistent with Minnesota Statutes, section 120B.11. The guidelines should include the use of:

   a) multiple objective criteria; and

   b) assessments and procedures that are valid and reliable, fair, and based on current theory and research. Assessments and procedures should be sensitive to underrepresented groups, including, but not limited to, low-income, minority, twice-exceptional, and English learners.

4. The school district must adopt procedures for the academic acceleration of gifted and talented students. These procedures will include how the school district will:

   a) assess a student's readiness and motivation for acceleration; and

   b) match the level, complexity, and pace of the curriculum to a student to achieve the best type of academic acceleration for that student.

5. The school district must adopt procedures consistent with Minnesota Statutes, section 124D.02 for early admission to kindergarten or first grade of gifted and talented learners consistent with Minnesota Statutes, section 120B.11, subdivision 2, clause (2). The procedures must be sensitive to underrepresented groups.

Legal References: *Minn. Stat. § 120B.11 (School Districts Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness.)*
Minn. Stat. § 120B.15 (Gifted and Talented Students Program)
Minn. Stat. § 123B.143, Subd. 1 (Superintendent)
Minn. Stat. § 124D.02 (School Board Powers; Enrollment)

Cross References: *ISD 200 Policy 613 (Graduation Requirements)*
ISD 200 Policy 614 (School District Testing Plan and Procedure)
ISD 200 Policy 615 (Testing, Accommodations, Modifications, and Exemptions for IEPS, Section 504 Plans, and LEP Students)
ISD 200 Policy 618 (Assessment, Grading, and Reporting of Student Progress~~Assessment of Student Achievement~~)
ISD 200 Policy 620 (Credit for Learning)

Policy Reviewed: *05.30.2024*
Policy Adopted: *08.28.2024*
Policy Revised: *10.31.2025*

519 INTERVIEW OF STUDENTS BY OUTSIDE AGENCIES

I. PURPOSE

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

II. GENERAL STATEMENT OF POLICY

A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.

B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. When prudent, the principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT

A. In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours or at any facility or other place where the alleged victim or other children might be found or the child may be transported to, and the interview may be conducted at a place appropriate for the interview of a child designated by the local welfare agency or law enforcement agency. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. When it is possible and the report alleges substantial child endangerment or sexual abuse, the interview may take place outside the presence of the alleged offender and may take place prior to any interviews of the alleged offender.

B. If the interview took place or is to take place on school district property, an order of the

juvenile court pursuant to Minnesota Statutes Chapter 260E may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.

C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property before ~~prior to~~ the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. For an ~~Where the~~ interviews ~~are~~ conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.

D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than twenty-four (24) hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.

E. Students shall not be taken from school district property without the consent of the

principal and without proper warrant.

Legal References: *Minn. Stat. § 13.32 (Educational Data)*
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)

Cross References: *ISD 200 Policy 103 (Complaints Students, Employees, Parents, Other Persons)*
ISD 200 Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)

Policy Reviewed: *02.07.2025*
Policy Adopted: *02.26.2025*
Policy Revised: *10.31.2025*

603 CURRICULUM DEVELOPMENT

I. PURPOSE

The purpose of this policy is to provide a framework for the development of course offerings for students and to establish methods for continuous improvement of the district's instructional curriculum. This policy ensures that all students have access to high-quality, standards-aligned curriculum that promotes academic achievement and prepares students for career and/or college success.

II. GENERAL STATEMENT OF POLICY

The district is committed to providing a rigorous, coherent, and relevant curriculum that supports best instructional practices, and meets or exceeds both state and district academic standards. The curriculum must be designed to engage all learners, promote critical thinking, and prepare students to be responsible, informed, and productive citizens.

III. DEFINITIONS

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

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

C. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness;

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

E. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning. Including the instructional program, the instructional approach, and instructional materials.

F. "Instructional Curriculum" means the district or school-adopted programs, written plans and instructional practices designed to provide all K–12 students with meaningful, standards-based learning experiences. It integrates both the content to be taught (curriculum) and the methods of delivery (instruction), ensuring alignment with the Minnesota K–12 Academic Standards and graduation requirements, through a variety of

approaches, including applied and experiential learning.

G. "Instructional Materials" means the materials used to advance student proficiency, these materials must accommodate every student, including English Language learning and students with disabilities.

H. "Textbook" means a curriculum-aligned book, or workbook that provides structured lessons and content to support student learning in a specific subject and grade level.

IV. INSTRUCTION

A. Instruction will be provided for all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas;

B. The instructional approach will advance student proficiency, promote critical thinking, and will be nonsexist, multicultural, and free of bias;

C. The school board, at its discretion, may adopt additional courses for instruction at any grade level;

D. Minnesota Statutes section 120A.22 Subd.9 (Knowledge and skills) and Minnesota Statutes section 120B.022 Subd.1 (Elective standards) outline that instruction must be provided in at least the following subject areas:

1. basic communication skills including reading and writing, literature, and fine arts;

2. mathematics and science;

3. social studies, including history, geography, economics, government, and citizenship;

4. health and physical education;

5. career and technical education:

    a) The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.

Instruction, textbooks, and materials must be in the English language. Another language may be used pursuant to sections 124D.59 to 124D.61.

E. Minnesota Statutes section 120A.22 Subd.9 (Knowledge and skills) and Minnesota Statutes section 120B.022 Subd.1 (Elective standards) outline that instruction may be provided in at least the following subject area:

1. world languages:

a) A district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.

F. Instruction will be planned for optimal benefit, taking into consideration the financial condition of the school district and other relevant factors. Each course plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.

G. The superintendent and the director of teaching and learning have discretionary authority to develop guidelines and directives to implement school board policy relating to instruction.

H. Instructional Materials

1. Instructional materials must advance student proficiency;

2. Materials must accommodate every student, including English learners and students with disabilities;

V. CURRICULUM

A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent or designee and the director of teaching and learning the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.

B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:

1. support the goals and objectives of the education programs;

2. consider the needs, age, and maturity of students;

3. foster respect and appreciation for cultural diversity and varied opinion;

4. fit within the constraints of the school district budget;

5. are in the English language. Another language may be used, pursuant to Minnesota Statutes sections 124D.59 to 124D.61;

6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

D. Curriculum Alignment

1. All curriculum must align with Minnesota standards and benchmarks and the district's established standards and benchmarks; and

2. Curriculum shall be vertically and horizontally articulated to ensure consistency across grade levels and content areas.

E. Curriculum Review & Development

1. The district's curriculum development and review cycle is aligned with MDE's Curricula Review Cycle and is outlined in ISD 200 Policy 606.1PR Curriculum Development and Review;

2. Through the district's Curriculum Advisory Committee, the development and review procedure shall involve educators, administrators, parents/guardians, community members, students and where appropriate, consultants; and

3. New curriculum proposals must be evidence-based and demonstrate effectiveness in increasing student achievement.

F. Parent and Community Involvement

1. The district encourages parent and community input in curriculum decisions through the district's Curriculum Advisory Committee.

G. Teacher Autonomy and Professional Development

1. Teachers are expected to deliver the adopted curriculum with integrity while using their professional expertise to differentiate instruction; and

2. Professional development will be provided to support implementation of new or revised curriculum.

H. Monitoring and Accountability

1. The district shall use multiple measures (including student assessments, surveys, and observations) to evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices for improving student outcomes; and

2. Curriculum implementation shall be monitored by building and district-level administrators.

VI. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.

B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

C. The district shall have a procedure to document all core instructional materials and resources utilized by staff and students.

D. Gift resources will be judged by the same criteria outlined in section V(B) and will be accepted or rejected based on those criteria.

E. Textbooks and other instructional materials will be updated by removing resources no longer appropriate or accurate and replacing resources that have been lost or damaged.

VII. REQUIRED ACADEMIC STANDARDS

A. The following subject areas are required in Minnesota for statewide accountability:

1. language arts;

2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;

3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;

4. social studies, including history, geography, economics, and government and citizenship that includes civics;

5. physical education;

6. health, for which locally developed academic standards apply; and

7. the arts.

B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

VIII. PARENTAL CURRICULUM REVIEW

The school district procedure for a parent/guardian, or an adult student (18 years of age or older), to review the content of the instructional materials to be provided to a student and, if there is an objection to the content, to make reasonable arrangements for alternative instruction are outlined in ISD 200 Policy 604.1PR (Parent/Guardian or Adult Student Objection to Instructional Content and Request for Alternative Instruction).

A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation, shall be available for inspection by the parents or guardians of the students.

B. Alternative instruction may be provided by the parent/guardian, or adult student if the alternative instruction offered by the school district does not meet the concerns of the parent, guardian, or adult student.

The school board is not required to pay for the costs of alternative instruction provided by a parent/guardian, or adult student.

C. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

IX. CPR AND AED INSTRUCTION

In accordance with Minnesota Statutes section 120B.236 Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction, the school district will provide one time cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

X. COLLEGE AND CAREER PLANNING

A. Consistent with Minnesota Statutes section 120B.125, the school district assists all students beginning in grade 9, through its Pathways program to explore their educational, college, and career interests, aptitudes, and aspirations, and develops a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:

1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as team work, collaboration, creativity, communication,

critical thinking, and good work habits;

2. emphasize academic rigor and high expectations and inform the student, and the student's parent/guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;

3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;

4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;

5. help students access education and career options;

6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;

7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;

8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and

9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student on track for graduation, making adequate progress to meet state and district academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial coursework.

B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.

C. Educators must possess the knowledge and skills to effectively teach all English learners in

their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.

D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.

E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.

F. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes section 120A.20, subdivision 1(c). A student's plan under this section shall continue while the student is enrolled

Legal References: *Minn. Stat. § 120A.20 (Admission to Public School)*
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.101 (Curriculum)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)
20 U.S.C. 1232h(a) (Protection of Pupil Rights)

Cross References: *ISD 200 Policy 604.1 (Procedure for Parent/Guardian or Adult Student's Objection to Instructional Content and Request for Alternative Instruction)*
ISD 200 Policy 606.1PR (Curriculum Review)

Policy Reviewed: *06.05.2025*
Policy Adopted: *08.27.2025*
Policy Revised: *10.31.2025*

This statement signifies that the current policy fully integrates all mandatory components outlined in the MSBA Model Policies 604 and 606.

621 LITERACY AND THE READ ACT

I. PURPOSE

This policy aligns with Minnesota law established in the Read Act and on other topics related to reading.

II. GENERAL STATEMENT OF POLICY

The school district recognizes the centrality of reading in a student's educational experience.

III. DEFINITIONS

A. "Evidence-based" means the instruction or item described is based on reliable, trustworthy, and valid evidence and has demonstrated a record of success in increasing students' reading competency in the areas of phonological and phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. Evidence-based literacy instruction is explicit, systematic, and includes phonological and phonemic awareness, phonics and decoding, spelling, fluency, vocabulary, oral language, and comprehension that can be differentiated to meet the needs of individual students. Evidence-based instruction does not include the three-cueing system, as defined in subdivision 16.

B. "Fluency" means the ability of students to read text accurately, automatically, and with proper expression.

C. "Foundational reading skills" includes phonological and phonemic awareness, phonics and decoding, and fluency. Foundational reading skills appropriate to each grade level must be mastered in kindergarten, grade 1, grade 2, and grade 3. Struggling readers in grades 4 and above who do not demonstrate mastery of grade-level foundational reading skills must continue to receive explicit, systematic instruction to reach mastery.

D. "Literacy specialist" means a person licensed by the Professional Educator Licensing and Standards Board as a teacher of reading, a special education teacher, or a kindergarten through grade 6 teacher, who has completed professional development approved by the Minnesota Department of Education (MDE) in structured literacy. A literacy specialist employed by the department under Minnesota Statutes, section 120B.123, subdivision 7, or by a district as a literacy lead, is not required to complete the approved training before August 30, 2025.

E. "Literacy lead" means a literacy specialist with expertise in working with educators as adult learners. A district literacy lead must support the district's implementation of the Read Act; provide support to school-based coaches; support the implementation of structured literacy, interventions, curriculum delivery, and teacher training; assist with the development of

personal learning plans; and train paraprofessionals and other support staff to support classroom literacy instruction. A literacy lead may be employed by one district, jointly by two or more districts, or may provide services to districts through a partnership with the regional service cooperatives or another district.

F. "Multitiered system of support" or "MTSS" means a systemic, continuous improvement framework for ensuring positive social, emotional, behavioral, developmental, and academic outcomes for every student. The MTSS framework provides access to layered tiers of culturally and linguistically responsive, evidence-based practices and relies on the understanding and belief that every student can learn and thrive. Through an MTSS at the core (Tier 1), supplemental (Tier 2), and intensive (Tier 3) levels, educators provide high quality, evidence-based instruction and intervention that is matched to a student's needs; progress is monitored to inform instruction and set goals and data is used for educational decision making.

G. "Oral language," also called "expressive language", or “receptive language”, includes speaking and listening, and consists of five components: phonology, morphology, syntax, semantics, and pragmatics.

H. "Phonemic awareness" means the ability to notice, think about, and manipulate individual sounds in spoken syllables and words.

I. "Phonics instruction" means the explicit, systematic, and direct instruction of the relationships between letters and the sounds they represent and the application of this knowledge in reading and spelling.

J. "Progress monitoring" means using data collected to inform whether interventions are working. Progress monitoring involves ongoing monitoring of progress that quantifies rates of improvement and informs instructional practice and the development of individualized programs using state-approved screening that is reliable and valid for the intended purpose.

K. "Reading comprehension" means a function of word recognition skills and language comprehension skills. It is an active process that requires intentional thinking during which meaning is constructed through interactions between the text and reader. Comprehension skills are taught explicitly by demonstrating, explaining, modeling, and implementing specific cognitive strategies to help beginning readers derive meaning through intentional, problem-solving thinking processes.

L. "Structured literacy" means an approach to reading instruction in which teachers carefully structure important literacy skills, concepts, and the sequence of instruction to facilitate children's literacy learning and progress. Structured literacy is characterized by the provision of systematic, explicit, sequential, and diagnostic instruction in phonemic awareness, phonics, fluency, vocabulary and oral language development, and reading comprehension.This approach is consistent with the principles identified in the science of

reading and is designed to ensure all students develop strong foundational literacy skills.

M. "Three-cueing system," also known as "meaning structure visual (MSV)," means a method that teaches students to use meaning, structure and syntax, and visual cues when attempting to read an unknown word.

N. "Vocabulary development" means the process of acquiring new words. A robust vocabulary improves all areas of communication, including listening, speaking, reading, and writing. Vocabulary growth is directly related to school achievement and is a strong predictor for reading success.

IV. READING SCREENER; PARENT NOTIFICATION AND INVOLVEMENT

A. The school district must administer an approved evidence-based reading screener to students in kindergarten through grade 3 within the first six weeks of the school year, by February 15 each year, and again within the last six weeks of the school year. The screener must be one of the screening tools approved by the Minnesota Department of Education (MDE).

B. The school district must identify any screener it uses in the district's annual literacy plan, and submit screening data with the annual literacy plan by June 15.

C. Schools, after administering each screener, must follow the language access plan under Minnesota Statutes, section 123B.32 and give the parent of each student who is not reading at or above grade level information from the screener about:

1. the student's reading proficiency as measured by a screener approved by MDE;

2. reading-related services currently being provided to the student and the student's progress; and

3. strategies for parents to use at home in helping their student succeed in becoming grade-level proficient in reading in English and in their native language.

D. For students enrolled in dual language immersion programs, the school district must measure the student's reading proficiency in English or in the program's partner language, if available, according to Article V below. Following its language access plan under Minnesota Statutes, section 123B.32, the school district must notify families with timely information about students' reading proficiency, including how the student's reading proficiency is assessed, any reading-related services or supports provided to the student and the student's progress, and strategies for families to use at home in helping students succeed in becoming grade-level proficient in reading in English or the partner language. The dual language immersion program may provide information about national research on reading proficiency for students in dual language immersion programs in the parent notification.

E. The school district may not use this section to deny a student's right to a special education evaluation.

V. IDENTIFICATION AND REPORT

A. Students enrolled in kindergarten, grade 1, grade 2, and grade 3, including multilingual learners and students receiving special education services, and students enrolled in dual language immersion programs, must be universally screened for mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, oral language, and for characteristics of dyslexia as measured by a screening tool approved by MDE. The screening for characteristics of dyslexia may be integrated with universal screening for mastery of foundational skills and expressive or receptive language mastery. The screening tool used must be a valid and reliable universal screener that is highly correlated with foundational reading skills. For students reading at grade level, beginning in the winter of grade 2, the oral reading fluency screener may be used to assess reading difficulties, including characteristics of dyslexia, without requiring a separate screening of each subcomponent of foundational reading skills.

B. The school district must submit data on student performance in kindergarten, grade 1, grade 2, and grade 3 on foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language to MDE in the annual local literacy plan submission due on June 15.

C. For students enrolled in dual language immersion programs:

1. if students are screened in the partner language, they must be screened at the same interval as the screenings in English under section A above;

2. if the program provides instruction in foundational reading skills in English, the students receiving that instruction must be screened in English;

3. if the program provides instruction in foundational reading skills in the partner language, the students receiving that instruction must be screened in the partner language;

4. if no screener is available in the partner language, the school district must identify how students' reading proficiency is assessed and how the school district determines and provides targeted reading instruction in the partner language and supports to students identified as needing additional support in developing mastery of foundational reading skills; and

5. the partner language screening tool must be approved by the school district for kindergarten through grade 3 students

D. Students in grades 4 and above, including multilingual learners and students receiving

special education services, who are not reading at grade level , must be screened for reading difficulties, including characteristics of dyslexia using a screening tool approved by MDE and must continue to receive evidence-based instruction, interventions, and progress monitoring until the students achieve grade-level proficiency. A parent, in consultation with a teacher, may opt a student out of the literacy screener if the parent and teacher decide that continuing to screen would not be beneficial to the student. In such limited cases, the student must continue to receive progress monitoring and literacy interventions.

E. Reading screeners in English, and in the predominant languages of school district students where practicable, must identify and evaluate students' areas of academic need related to literacy. The school district also must monitor the progress and provide reading instruction appropriate to the specific needs of multilingual learners. The school district must use an approved, developmentally appropriate, and culturally responsive screener and annually report summary screener results to the MDE Commissioner by June 15 in the form and manner determined by the Commissioner.

F. The school district must include in its local literacy plan a summary of the district's efforts to screen, identify, and provide interventions to students who demonstrate characteristics of dyslexia as measured by a screening tool approved by MDE. With respect to students screened or identified under Minnesota Statutes, section 120B.12 subdivision 2, paragraph (a), the report must include:

1. a summary of the school district's efforts to screen for characteristics of reading difficulties, including dyslexia;

2. the number of students universally screened for that reporting year;

3. the number of students demonstrating characteristics of dyslexia for that year; and

4. an explanation of how students identified under this subdivision are provided with alternate instruction and interventions under Minnesota Statutes, section 125A.56, subdivision 1.

VI. INTERVENTION

A. For each student identified under the screening identification process, the school district shall provide aligned and targeted reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year.

B. The school district must implement progress monitoring, as defined in Minnesota Statutes, section 120B.119, for a student not reading at grade level.

C. The school district must use evidence-based curriculum and intervention materials at each grade level that are designed to ensure student mastery of phonemic awareness, phonics,

vocabulary development, reading fluency, and reading comprehension. If the school district purchases a new literacy curriculum, or literacy intervention or supplementary materials, the curriculum or materials must be evidence-based as defined in Minnesota Statutes, section 120B.119.

D. If a student does not read at or above grade level by the end of the current school year, the school district must continue to provide aligned and targeted reading intervention as defined by the MTSS framework until the student reads at grade level. School district intervention methods shall encourage family engagement and, where possible, collaboration with appropriate school and community programs that specialize in evidence-based instructional practices and measure mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language.

E. By the 2025-2026 school year, intervention programs must be taught by an intervention teacher or special education teacher who has successfully completed training in evidence-based reading instruction approved by MDE. Intervention may include but is not limited to requiring student attendance in summer school, intensified reading instruction that may require that the student be removed from the regular classroom for part of the school day, extended-day programs, or programs that strengthen students' cultural connections.

F. The school district must determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals. The school must develop the learning plan in consultation with the student's parent or guardian. The personal learning plan must include targeted instruction that is evidence-based and ongoing progress monitoring, and address knowledge gaps and skill deficiencies through strategies such as specific exercises and practices during and outside of the regular school day, group interventions, periodic assessments or screeners, and reasonable timelines. The personal learning plan may include grade retention, if it is in the student's best interest; a student may not be retained solely due to delays in literacy or not demonstrating grade-level proficiency. A school must maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an individualized education program.

VII. LOCAL LITERACY PLAN

A. The school district must adopt a local literacy plan to have every child reading at or above grade level every year beginning in kindergarten and to support multilingual learners and students receiving special education services in achieving their individualized reading goals. The school district must update and submit the plan to the Commissioner by June 15 each year. The plan must be consistent with the Read Act, and include the following:

1. a process to assess students' foundational reading skills, oral language, and level of reading proficiency and the screeners used, by school site and grade level, under

Minnesota Statutes, section 120B.123;

2. a process to notify and involve parents;

3. a description of how schools in the school district will determine the targeted reading instruction that is evidence-based and includes an intervention strategy for a student and the process for intensifying or modifying the reading strategy in order to obtain measurable reading progress;

4. evidence-based intervention methods for students who are not reading at or above grade level and progress monitoring to provide information on the effectiveness of the intervention;

5. identification of staff development needs, including a plan to meet those needs;

6. the curricula used by school site and grade level and, if applicable, the district plan and timeline for adopting evidence-based curricula and materials;

7. a statement of whether the school district has adopted an MTSS framework;

8. student data using the measures of foundational literacy skills and mastery identified by MDE for the following students:

   a) students in kindergarten through grade 3;

   b) students who demonstrate characteristics of dyslexia; and

   c) students in grades 4 to 12 who are identified as not reading at grade level.

9. the number of teachers and other staff that have completed training approved by the department;

10. the number of teachers and other staff proposed for training in structured literacy;

11. how the district used funding provided under the Read Act to implement the requirements of the Read Act;

12. beginning as soon as practicable after the end of fiscal year 2026, how the district used literacy aid funding received under Minnesota Statutes, section 124D.98; and

13. beginning on December 31, 2025, for a district with a dual language immersion program:

    a) the program's partner language;

    b) grade levels included in the program;

    c) the language used to screen students' foundational reading skills;

d) the percentage of grade 3 students taking the Minnesota Comprehensive Assessments; and

e) the number of students in the program in grades 4 to 12 who are identified as not reading at grade level.

B. Annually by June 15, the school district must post its literacy plan on the official school district website and submit it to the Commissioner using the template developed by the Commissioner..

C. The school district must use a streamlined template developed by the Commissioner for local literacy plans that meets the requirements of Minnesota Statutes, section 120B.12, subdivision 4a, and requires all reading instruction and teacher training in reading instruction to be evidence-based.

VIII. STAFF TRAINING

A. The school district must provide access to the training required under Minnesota Statutes, section 120B.123, subdivision 5, to:

1. reading intervention teachers working with students in kindergarten through grade 12;

2. all classroom teachers of students in kindergarten through grade 3 and children in prekindergarten programs;

3. kindergarten through grade 12 special education teachers responsible for foundational reading instruction;

4. curriculum directors;

5. instructional support staff, contractors, and volunteers who assist in providing reading interventions under the oversight and monitoring of a trained licensed teacher;

6. employees who select literacy instructional materials for a district; and

7. teachers holding English as a second language teaching licenses.

B. The school district must provide training from a menu of approved evidence-based training programs to the following teachers by July 1, 2027:

1. teachers who provide foundational reading instruction to students in grades 4 to 12;

2. teachers who provide instruction to students in a state-approved alternative program; and

3. teachers who provide instruction to students in dual language immersion programs. The Commissioner may grant a school district an extension to these deadlines.

C. By August 30, 2025, the school district must employ or contract with a literacy lead, or be actively supporting a designated literacy specialist through the process of becoming a literacy lead. The school board may satisfy the requirements of this subdivision by contracting with another school board or cooperative unit under Minnesota Statutes, section 123A.24 for the services of a literacy lead by August 30, 2025. The school district literacy lead must collaborate with school district administrators and staff to support the school district's implementation of requirements under the Read Act.

D. Training provided by the following may satisfy the professional development requirements under this Article:

1. a certified trained facilitator; or

2. a training program that MDE has determined meets the professional development requirements under the Read Act

IX. STAFF DEVELOPMENT

A. The school district must provide training programs on evidence-based reading instruction to teachers and instructional staff in accordance with Minnesota Statutes, section 120B.12, subdivision 1, paragraph (b) and (c). The training must include teaching in the areas of phonemic awareness, phonics, vocabulary development, reading fluency, reading comprehension, and culturally and linguistically responsive pedagogy.

B. The school district shall use the data under Article V. above to identify the staff development needs so that:

1. elementary teachers are able to implement explicit, systematic, evidence-based instruction in the five reading areas of phonemic awareness, phonics, fluency, vocabulary, and comprehension with emphasis on mastery of foundational reading skills as defined in Minnesota Statutes, section 120B.119 and other literacy-related areas including writing until the student achieves grade-level reading and writing proficiency;

2. elementary teachers have sufficient training to provide students with evidence-based reading and oral language instruction that meets students' developmental, linguistic, and literacy needs using the intervention methods or programs selected by the school district for the identified students;

3. licensed teachers employed by the school district have regular opportunities to improve reading and writing instruction;

4. licensed teachers recognize students' diverse needs in cross-cultural settings and are

able to serve the oral language and linguistic needs of students who are multilingual learners by maximizing strengths in their native languages in order to cultivate students' English language development, including academic language development, and build academic literacy; and

5. licensed teachers are well trained in culturally responsive pedagogy that enables students to master content, develop skills to access content, and build relationships.

C. The school district must provide staff in early childhood programs sufficient training to provide children in early childhood programs with explicit, systematic instruction in phonological and phonemic awareness; oral language, including listening comprehension; vocabulary; and letter-sound correspondence.

X. LITERACY AID USES

The school district must use its literacy aid to meet the requirements and goals adopted in the school district's local literacy plan:.

Legal References: *Minn. Stat. § 120B.119 (Read Act Definitions)*
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.123 (Read Act Implementation)
Minn. Stat. § 123A.24 (Withdrawing from a Cooperative Unit; Appealing Denial of Membership)
Minn. Stat. § 124D.68 (Graduation Incentives Program)
Minn. Stat. § 124D.98 (Literacy Aid)
Minn. Stat. § 125A.56 (Alternate Instruction Required before Assessment Referral)

Cross References: *None*

Policy Reviewed:
Policy Adopted: *07.23.2025*
Policy Revised: *10.31.2025*

Hastings Public Schools
Independent School District 200

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 School Bus Safety 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 Minn. Stat. § 169.446, Subd. 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 shall adopt and make available for public review a curriculum for transportation safety education.

9. 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.

C. Active Transportation Safety Training

1. Training required

   a) The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.

   b) The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:

      (1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique;

      (2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques; and

      (3) electric-assisted bicycle safety, including that a person under the age of 15 is not allowed to operate an electric-assisted bicycle.

2. Instruction

   a) The school district may provide active transportation safety training through distance learning.

   b) The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

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 709-3 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) 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.

      (2) 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.

(3) 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

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 canceled 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 709-6 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 709-7 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 Program~~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.

   a) Acceptable Example: Address #1 each morning, Address #2 each afternoon.

   b) 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 handheld 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 Minn. Stat. § 169.011, Subd. 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. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571.

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 709-9 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 709-10 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 pre-trip 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 709-11 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 Minn. Stat. § 122A.18, Subd. 8, or Minn. Stat. § 123B.03 for school district employees; Minn. Stat. § 144.057 or Minn. Stat. Ch. 245C for day care employees; or Minn. Stat. § 171.321, Subd. 3, for all other persons operating a type III vehicle under this section

d) Operators shall submit to a physical examination as required by Minn. Stat. § 171.321, Subd. 2.

e) The operator's employer requires pre-employment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minnesota Statutes, section 181.951, Subds. 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 Minn. Stat. § 171.321, Subd. 5.

g) A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of violating Minn. Stat. § 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses), or § 169A.31 (alcohol related school bus driver offenses), or whose driver's license is revoked under Minn. Stat. §§ 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 Minn. Stat. § 171.3215, Subd.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 Minn. Stat. § 609.02, of a moving offense in violation of Minn. Stat. Ch. 169 within 3 years of the first of 3 other moving offenses is precluded 709-12 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 Minn. Stat. § 123B.90, Subd. 2 (See Section II.B., above).

k) Documentation of meeting the requirements listed in this section must be maintained under a 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 Minn. Stat. § 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. Type A-I "Activity" Buses Driven by Employees with a Driver's License without a School Bus Endorsement

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 Minn. Stat. § 171.321, Subd. 2.

e) The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minn. Stat. § 171.02, Subd. 2a(h) - 2a(j).

f) The operator has been trained in the proper use of child safety 709-13 restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Preschool 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 Program~~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 a disability~~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.

D. 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.

E. 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 Minn. Stat. § 171.321, Subd. 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. § 123B.935 (Active Transportation Safety Training)
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 (DrivingWhile 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. Part 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)
49 C.F.R. Part 571 (Federal Motor Vehicle Safety Standards)

Cross References: *ISD 200 Policy 416 (Drug and Alcohol Testing)*
ISD 200 Policy 506 (Student Discipline)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)
ISD 200 Policy 707 (Transportation of Public Students)

Resources: Minnesota Department of Public Safety: *School Bus Resources*
National Highway Traffic Safety Administration: *Guideline for the Safe Transportation of Pre-school Age Children in School Buses*

Policy Reviewed: *03.06.2024*
Policy Adopted: *07.23.2025*
Policy Revised: *10.31.2025*

School Sanctioned Trips Approval Form Hastings ISD 200

Department/Staff Coordinating	Ashley Hoffman (Lead teacher for Spanish Village), Anthony Letourneau (Lead teacher for French Village), Julia Massmann (teacher chaperone, Spanish)
Fund 10 & Account Name **Fund 11 & Account Name**	Fund 10 - Spanish Club Account Fund 10 - French Club Account
Purpose	Spanish and French language immersion experience
Destination	Concordia Language Villages (8607 Thorsonveien Rd. Bemidji, MN 56608)
Type(s) of Transportation	Coach bus - arranged by the language villages

Dates	**Depart:**	**Date**	**Time**	**Return:**	**Date**	**Time**
		4/16/26	12pm approx		4/19/26	2pm (approx)

Cost per student	$ 513.00	**Attach copy of payment schedule for inclusion in Online Payment System**

? Student drops out after paying	$75 nonrefundable; the rest can be reimbursed within 30 days of the
? Payment was fundraised $'s	No. Payments are made by families.

# Students participating	Will update when registration has ended on Nov. 11th. Currently there are 25 spots for Spanish and 10 spots for French.
# Chaperones needed	Will update when numbers are finalized. No chaperone fees.
All chaperone fees are the responsibility of the chaperone (not including activity affiliated staff members)	
How are you ensuring equitable access for students of need?	This is an enrichment opportunity. Students are offered an opportunity to raise funds through the Global Languages Fruit Sale. The camp offers some scholarships to students in need as well.
Are there any additional pre-trips or other unique arrangements?	No.
It is the advisor's responsibility to communicate how funding for pre-trips is incorprated into trip fees	

P-Card-Other Expenses	$ none	**Purpose** none
All receipts must be obtained and returned at the end of the trip		

Principal Approved	**Signature**	**Date** 10/27/25
Superintendent Reviewed	**Signature**	**Date** 11/12/25
Board Reviewed	**Signature**	**Date**

Concordia Language Villages ~ April 16-19 (Thursday-Sunday), 2026

This year's theme:

Las Maravillas del Mundo Hispano (The Marvels of the Hispanic World)

From camp staff: "This year, the adventure is bigger than ever!"

Register by Monday, November 10th

The Hastings High School Global Languages Department is excited to offer a 4-day weekend trip to the Concordia Language Villages (El Lago del Bosque). We have a limited number of spaces, so register early! Concordia Language Villages is an immersion language camp designed to help students thrive as language learners. Attendees will learn A LOT of Spanish in a short amount of time and will make memories to last a lifetime. Check out this family letter that explains more about the experience.

Registration:

All forms are electronic. There is a new registration process for this year using Google Forms through Concordia Language Villages and payments through the HHS website online payment system. You must complete both the CLV REGISTRATION and NONREFUNDABLE DEPOSIT before Monday, November 10th to hold your spot.

1. **CLV REGISTRATION:** To reserve a space for your student, you will need to click HERE (https://forms.gle/m1wt4XjP19mivDWg7) and complete the Google Form that is specific to our group from Concordia Language Villages (CLV).

2. **NONREFUNDABLE DEPOSIT:** To hold your spot, please pay the $75 nonrefundable deposit using the HHS ePayTrack system for "PAYMENT 1" by clicking HERE (https://hastings.epaytrak.com/Concordia-Language-Villages-SPANISH-Trip-P3366C468.aspx)

***Note**: When our 25 spaces are filled, no more registrants will be accepted by the camp. Email Ashley Hoffman (ahoffman@isd200.org) to be added to our waitlist.*

***Students will miss a day and a half of school (½ day April 16th and full day April 17th) and will be responsible for any missed work in their classes.*

Cost to attend:

$513 TOTAL*

- $370 = the cost of the 4 day weekend (authentic meals, lodging, activities, etc)
  - $75 non-refundable deposit is the first payment.
  - $295 to be paid by March 1st
  - *Transportation fee will be updated after all students are registered. See below ⬇
- *$143 = transportation costs (The camp sends coach buses for the 4+ hour drive. **This is currently an approximation as we have a donor that covers a portion of the bus cost for all students**. Once we know the final number of students attending, then we can divide it equally among all participants. It will not be more than $143.)

Chaperones:

We will need a few chaperones for this trip! Chaperones enjoy a weekend up north for **FREE**! You will enjoy 3 delicious and authentic meals a day, be immersed in the Spanish language, help monitor students occasionally, and stay in student casas (cabins) overnight. WiFi access is allowed for chaperones and there will be ample free time to hike or get work done. Please notify Ashley Hoffman (ahoffman@isd200.org) if you would like to chaperone.

Please contact your student's Spanish teacher with any questions:

Ashley (Alba) Hoffman: ahoffman@isd200.org ***Lead teacher/contact for this trip*
Cindy (Blanca) Davis: cdavis@isd200.org
Julia (Daniela) Massmann: jmassmann@isd200.org **Co-leader for this trip
Rochelle (Rosita) Nielsen: rnielsen@isd200.org

Click here to see the slides shown in classes (brief overview of camp)

School Sanctioned Trips Approval Form - Hastings ISD 200 • Policy #610

Department/Staff Coordinating	Show Choir - Lulu Warren					
Fund 10 & Account Name Fund 11 & Account Name	Show Choir - Fund 10					
Purpose	Heart of America Show Choir National comp					
Destination	Nashville, TN					
Type(s) of Transportation	Motor Coach					
Dates	Depart:	Date: 2/26	Time: 5:00 am	Return:	Date: 3/2	Time: 6:00 pm
Cost per student	$ Included in Fee For Show Choir	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	90					
# Chaperones needed	5					
All chaperone fees are the responsibility of the chaperone (not including activity affiliated staff members)						
How are you ensuring equitable access for students of need?	Booster Scholarships available + Fundraising Opportunities					
Are there any additional pre-trips or other unique arrangements?	No					
It is the advisor's responsibility to communicate how funding for pre-trips is incorprated into trip fees						
P-Card-Other Expenses	$	Purpose				
All receipts must be obtained and returned at the end of the trip						
Principal Approved	Signature			Date: 11/7/25		
Superintendent Reviewed	Signature: Dr. Kristin Welker Herman			Date: 11/12/25		
Board Reviewed	Signature			Date		

Hastings High School Show Choir
Performance Tour of Nashville
Including Participation in Heart of America Competition
February 26 – March 2, 2026

Proposed Itinerary

Day One – Thursday, February 26, 2026

Depart	Depart Hastings High School to begin your journey to Nashville. You'll drive as far as Louisville, Kentucky today. (Approximate drive time is 10 hours without stops, 688 miles.)
Lunch/Dinner	Stops will be made enroute for lunch and dinner on your own.
Hotel	Check into your hotel in Louisville..

Day Two – Friday, February 27, 2026

Breakfast	Included at the hotel
Depart	Board the motorcoaches as continue on to Nashville. (Approximate drive time is 2 ½ hours without stops, 177 miles.)
Arrival	Welcome to Nashville! Your Gateway Tour Manager will greet you upon arrival.
National Museum of African American Music	Discover the many connections and influences that composers have had on all genres of music, from classical and country to jazz and hip hop. The museum integrates history and interactive technology to share the untold story of more than 50 music genres and subgenres.
Grand Ole Opry Tour	This behind-the-scenes tour takes you through country music's most famous venue. Your video hosts Garth Brooks and Tricia Yearwood show you dressing rooms, the artist's entrance, and Studio A.
Dinner	Dave and Busters
Grand Ole Opry	The Grand Ole Opry is the show that made country music famous. The Opry features a dynamic line-up of new stars, superstars, and legends of country music. Please note that artists and schedule are subject to change without notice (based on a $45.00 ticket value).
Hotel	Your Gateway Tour Manager will assist with hotel check-in.

Day Three – Saturday, February 28, 2026

Breakfast	On your own
♫ Heart of America Competition	Participate in the Heart of America competition *(arranged by Heart of America).*
Dinner	On your own

Day Four – Sunday, March 1, 2026

Breakfast	On your own
Walk of Fame	Visit the Music City Walk of Fame on Nashville's Music Mile. This landmark is a tribute to artists from all genres of music, such as Garth Brooks, Jimi Hendrix, Kings of Leon, Miranda Lambert and many more.
Lunch	Enjoy lunch with music and line dance lessons at Category 10 or Ole Red Nashville.
Country Music Hall of Fame	Step into the world of country music and discover the stories behind the songs. Find out who was recently inducted into the Hall of Fame and view over 3,000 stage costumes, original song manuscripts and personal items on display.
Ryman Auditorium	Visit the Ryman Auditorium, a National Historic Landmark and former home of the Grand Ole Opry, showcasing the legendary stars that have graced her stage, from country's biggest names to Mae West and W.C. Fields.
General Jackson Riverboat Dinner Cruise	Board the beautiful General Jackson for a cruise along the Cumberland River. This showboat has four massive decks offering an elegant dinner with a Broadway-style music show.

Day Five – Monday, March 2, 2026

Breakfast	On your own
Check Out	Your Gateway Tour Manager will assist with check-out logistics.
Depart	Board motorcoaches and travel to Minnesota.
Arrive	Arrive back at Hastings High School later this evening.

This is a sample itinerary and is subject to change. Performance venues may be subject to availability and/or acceptance.

School Sanctioned Trips Approval Form - Hastings ISD 200 • Policy #610

Department/Staff Coordinating	Show Choir - Luke Warren
Fund 10 & Account Name Fund 11 & Account Name	Show Choir Fund 10
Purpose	Linn Mar Show Choir Comp
Destination	Marion, IA - Linn Mar
Type(s) of Transportation	Motor Coach

Dates	Depart:	Date: 01/16	Time: 2:30	Return:	Date: 1/18	Time: 12:00 pm

Cost per student	$ Included in Show Choir Fee — 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	130
# Chaperones needed	6 - 8

All chaperone fees are the responsibility of the chaperone (not including activity affiliated staff members)

How are you ensuring equitable access for students of need?	Booster Scholarships available + Fundraising Opportunities
Are there any additional pre-trips or other unique arrangements?	No

It is the advisor's responsibility to communicate how funding for pre-trips is incorprated into trip fees

P-Card-Other Expenses	$	Purpose

All receipts must be obtained and returned at the end of the trip

Principal Approved	Signature	Date: 11/7/25
Superintendent Reviewed	Signature	Date: 11/12/25
Board Reviewed	Signature	Date

Linn-Mar HS Showchoir Competition

Jan. 16-18

Friday, Jan 16th

2:00 p.m. – Riverside, Dynamic, BUB, and Crew load buses/trailer

2:30 p.m. - DEPART

5:30 - potential dinner stop around Des Moines - Ankeny Area

9:30 - Arrive at Hotel - Hampton Inn & Suites Cedar Rapids - 1130 Park Place NE

Cedar Rapids, IA 52402

11:00 p.m. – All folks in Hotel Rooms for Room checks

Saturday, January 17th

7:00 a.m.. – Must be awake and get breakfast from continental breakfast

8:00 a.m. – Depart Hotel

8:30 a.m. – Arrive at Linn Mar HS - – Unpack and Unload – do hair and make-up

10:00 a.m.. – Dynamic Vocal Warm-Up in Homeroom

10:20 a.m. - Dynamic Run-through

10:45 a.m. - Dynamic Edition PERFORMANCE

11:10 p.m. - Critique

2:00 p.m. – All Riverside performers dressed and ready for Vocal Warm-Up in homeroom

2:35 p.m. – Move to Show Run THROUGH

3:10 p.m. – RIVERSIDE PERFORMANCE

3:40 p.m. – Critique

5:45 p.m. – Daytime Awards Presentation ALL IN AUDITORIUM - if we make finals, we will obviously stay at the school

7:15 p.m. – Finals Begin

11:15 p.m. – Depart for hotel

Sunday, January 18th

7:30 a.m. - depart hotel for Hastings

12:30-1:00 p.m. - arrive at HHS

MEMORANDUM OF AGREEMENT
District Payment for Testing for New Hires to Meet Highly Qualified Requirements
November 19, 2025

This Memorandum of Understanding (MOU) is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "District") and the Ed MN Hastings - Educational Support Professionals (hereinafter referred to as the "Union").

WHEREAS, the District is experiencing difficulty hiring/retaining sufficient staff to meet the staffing levels desired, particularly as it relates to special education paraprofessionals; and

WHEREAS, the District is experiencing difficulty with getting newly hired staff highly qualified (HQ); and

WHEREAS, the District is willing to provide up front funding for new staff to have access to the training and testing modules to obtain HQ status; and

WHEREAS, in an effort to ensure the District does not expend District funds for individuals to obtain HQ status who resign a short time later, negating the impact of providing the payment, the District would like some assurance of continued employment or recovery of the costs expended on behalf of new employees.

NOW THEREFORE, it is mutually agreed by and between the parties as follows:

1. The District will provide payment for the cost of the training and testing modules (anticipated cost not to exceed $120) for newly hired staff to obtain HQ status as a part of the onboarding process, if they do not otherwise meet HQ requirements; and

2. Eligibility for the District-paid training and testing modules requires that the newly hired employee remain employed with the District for the equivalent of one school year (169 days); and

3. New hires who do not remain employed for the full 169 days must repay the District for the costs paid by the District to assist them in meeting the HQ requirements; and

4. Employees who do not remain employed with the District for the full 169 days, and thus owe the District for repayment of the costs, will repay the District by a deduction from their final payroll check. In the event that there is not a sufficient amount in the employee's final paycheck, he/she shall pay the District the full amount owed within 10 days of the termination of employment; and

5. The payroll deduction in Section 4 above is pursuant to this Memorandum of Understanding to the collective bargaining agreement and thus is allowed under Minnesota Statutes Section 181.79 Subd. 1(c)(1).

6. This MOU does not establish a past practice or precedent, nor does it apply to the interpretation or application of existing terms of the collective bargaining agreement.

7. This MOU shall apply prospectively and shall expire on June 30, 2026 and have no effect thereafter, unless so agreed, in writing, by the Parties. The repayment obligation under Section 3 and 4 of this MOU shall be enforceable beyond the expiration of this MOU.

ED MN - Educational Support Professionals	HASTINGS PUBLIC SCHOOLS - ISD 200
DATE: _____	DATE: _____
BY: _____	BY: _____
FOR THE UNION	FOR THE DISTRICT

RECOMMENDED APPROVAL
OF MOU REGARDING DISTRICT PAYMENT FOR TRAINING/TESTING FOR NEW HIRES TO MEET HIGHLY QUALIFIED REQUIREMENTS

November 19, 2025

The District is currently experiencing difficulty in the hiring and onboarding of Highly Qualified (HQ) paraprofessionals to fill many unfilled positions. Some of the challenge the District is experiencing is due to the cost to new hires associated with obtaining access to the training and testing materials for the state approved assessment, indicating they meet HQ requirements. The District and Ed MN Hastings - ESP (Educational Support Professionals) have mutually agreed to implement an MOU for the 2025-2026 school year whereby the District would pay the costs for such assessment as long as the newly hired employee remains employed for a period of one year (169 days). In order to require repayment if a new hire does not remain employed for the required amount of time, an agreement subject to the collectively bargained agreement between the District and Union must be in place. As such, Administration is recommending approval of the attached MOU.

Submitted by: Cathy Moen, Director of Human Resources

RECOMMENDATION TO APPROVE
UPDATED NON-CONTRACT RATES OF PAY

November 14, 2025

Administration is recommending approval of the 2025-2026 Non-Contracted Rates of Pay with the following changes:

- Increase the hourly rate for students to $11.50 per hour, due to increase in minimum wage effective January 1, 2026
- Updating/removal of outdated information

Submitted by: Cathy Moen, Director of Human Resources

HASTINGS PUBLIC SCHOOLS
NON-CONTRACTED RATES OF PAY
Updated November 14, 2025

POSITION	HOURLY RATE
Accompanist	$35.00
Activities/Athletics	
Athletic Trainer/Lifeguard	$25.00
High School Officials	Per the Metro Officials Fee Structure
Middle School Officials	See MS Official Pay Schedule
Raiders Express Coach	$20.00
Raiders Express Lead	$25.00
School Activities/Athletic Event Workers/Ticket Takers (Effective 6.1.23)	$18.00
Section/Region/State/MSHSL Events	Per Respective Event Guidelines
Site Managers	$22.00
Table Workers	$20.00
AVID Tutors (non-student)	$12.50
Community Ed Instructors	As Negotiated
Counselor (Non-Public)	$34.74
Crossing Guards (Pd through City of Hastings)* (Note: rate per session)	$16.25
Drivers Ed Instructors (Classroom and Behind the Wheel)	$34.00
Early Childhood Program Assistant (Less than 10.5 hours)	$18.00
Educational Support Professional	
Instructional Assistant (School year only)***	$19.40
Instructional Assistant (Summer School and Targeted Svcs.)	$22.00
Student Assistant (Supervision)	$16.37
Food Service	
Cook Assistant	$17.50
Interpreters**	$30.00
Light/Sound Technician (Facilities)	$26.00
Light/Sound Assistant	$11.25
Nurses	
Non-Public Nurse (RN)	$33.68
Summer/Substitute LPN***	$25.98
Summer/Substitute RN***	$31.42
School Age Care (SAC)	
SAC Program Assistant (Less than 10.5 hrs/wk)	$15.30
Summer SAC Assistant***	$15.30
Summer SAC Program Lead***	$21.50
Summer Site Instructor	$18.00
SAC Instructional Assistant	***
Site/Facilities/Open Gym Supervisor	$15.00
Snow Plow (Temporary)	$21.50
Student Workers/Assistants	$11.50
Substitute Teacher (Includes Floating and Short Call Pilot through MDE) (New rate effective 10.7.24)	$200/day
Summer Grounds/Custodial	$16.00
Summer Grounds - Large Mower	$16.50
Temporary Clerical / Tech Support / Other Support Staff***	$17.84
Test Proctors***	$20.00
Title I Teacher (Non-Public)	$32.46

* Rate subject to contract with City

** Rate rounded to nearest quarter hour

*** Current employees will be paid at their regular hourly/contract rate of pay

License Agreement

This License Agreement ("**Agreement**") is entered into effective as of January 1, 2026 by and between **Independent School District Number 200** ("**Owner**") and **Hastings Cable Community Access Corporation** ("**Licensee**").

The following definitions shall have the following meaning:

Premises: Approximately 2,030 square feet of area located in the Hastings High School, located at 200 General Sieben Drive, Hastings, Minnesota, comprising the existing cable communication studio ("**Premises**").

Permitted Use: The operation of a cable television studio for purposes of operating a public access channel for the residents of the City of Hastings. The hours of permitted use will primarily coincide with the hours of the high school building the Premises is located within. The Licensee may be granted access to the Premises outside of the building hours by the Owner so long as they abide by the same policies and procedures the high school staff use to access the Premises. ("**Permitted Use**").

Term: Commences January 1, 2026 ("**Commencement Date**") and continues month to month thereafter until December 31, 2026, unless sooner terminated ("**Term**"). Either party can terminate the Term of this Agreement prior to December 31, 2026, upon no less than ninety (90) days prior written notice of their intent to terminate the Term ("**Termination**").

License Fee: During the Term of this Agreement, all rent fees are waived due to the services provided to ISD 200, which include but are not limited to: filming and livestreaming identified events, district promotional video, website video, and assistance with the high school video productions course. This agreement takes effect on January 1, 2026 with an expiration date of December 31, 2026.

In consideration of the mutual covenants and agreements contained herein and payment of the License Fee, Owner grants to Licensee for the Term a revocable license ("**License**") to occupy and use the Premises for the Permitted Use only and for no other purpose whatsoever. While making use of the Premises, Licensee shall, at its sole expense, fully and faithfully comply with any and all applicable laws, rules, regulations and ordinances. Licensee further covenants and agrees to observe all operating rules of Owner, a copy of which is attached hereto as **EXHIBIT A**. Owner reserves the right to amend and supplement the rules from time to time. During the Term, Licensee shall obtain and keep in full force and effect, at its sole expense, commercial general liability insurance with minimum limits of One Million and 00/100ths Dollars ($1,000,000.00) per occurrence and Two Million and 00/100ths Dollars ($2,000,000.00) general aggregate for bodily injury, personal injury, and property damage. Such insurance shall be endorsed to include Owner as an additional insured, shall be primary and noncontributory with any Owner insurance. Licensee shall deliver to Owner a certificate in form and substance satisfactory to Owner or other evidence satisfactory to Owner evidencing the existence of the insurance required by Owner.

Licensee accepts the Premises, in its "As Is" condition with all faults. Licensee further agrees to surrender the Premises to Owner in the condition in which it was delivered, damage covered by insurance excepted to the extent proceeds of such insurance are actually received by Owner. Owner shall, at its sole cost and expense, be responsible for maintaining and repairing the Premises and all HVAC systems serving the Premises during the Term. Licensee shall, at its sole cost and expense, maintain all equipment and fixtures used in connection with the operation of the cable communication studio. All of Licensee's equipment, fixtures and personal property, of every kind and description, which may at any time be located on or about the Premises or within the property of the Hastings High School, shall be used and stored at Licensee's sole risk, and Owner shall not be responsible for any damage or loss result from any casualty.

Notwithstanding the foregoing, the License is revocable by Owner, with ten (10) days written notice, upon breach of any of the terms of this Agreement by Licensee ("**Revocation**").

Notice of Revocation or Termination shall be in writing. Notice shall be effective when personally delivered, or 48 hours after deposit in the mail if mailed. If mailed, the notice shall be sent first class mail, postage pre-paid, addressed to the party at the address set forth below the signature line for that party. Notwithstanding the Revocation or Termination of the License, Licensee shall continue to remain liable for any obligations imposed on Licensee by this Agreement and for the breach by Licensee or its agents, contractors, employees, licensees or invitees of any term or provision of this Agreement. In the event of damage or destruction to the Hastings High School building or Premises, which, in the opinion of Owner makes continuation of this Agreement impractical, then this Agreement may be terminated immediately by Owner effective upon receipt of written notice by Licensee.

Owner shall be responsible for providing the following services to the Premises: utilities, telephone, custodial and trash removal. Owner will not be liable for any loss or damage resulting from any interruption of any of these services. Licensee agrees to keep the Premises in a clean, neat and orderly condition.

Licensee shall defend, with counsel reasonably satisfactory to Owner, and shall indemnify and hold harmless Owner and Owner's officers, directors, agents, employees, successors, and assigns (for purposes of this paragraph Owner and Owner's officers, directors, agents, employees, successors, and assigns are collectively referred to as "**Owner**") from and against any damages to property of Licensee stored in the Premises, losses, claims, liens, expenses, liabilities, injuries, and other expenses of any nature whatsoever, including reasonable attorney's fees and costs, relating to or arising from Licensee's use or maintenance of the Premises, or from any activity, work or thing done, permitted or suffered by Licensee in or about the Premises, or arising or resulting from any breach or default by Licensee of its obligations under this Agreement. Licensee, as a material part of the consideration given to Owner, assumes all risk of damage to property or injury to persons in, upon or about the Premises from any cause whatsoever, other than as a result of Owner's gross negligence or willful misconduct, and Licensee waives all claims in respect thereof against Owner and releases Owner of all such claims. The covenants contained in this paragraph shall survive the expiration or earlier termination of this Agreement.

The rights granted herein to Licensee are personal to Licensee and shall not be assigned or transferred by Licensee.

This Agreement supersedes any other previous or contemporaneous agreement or understanding between the parties with respect to the subject matter herein and contains the entire understanding between the parties with respect to the subject matters herein. In the event that Owner transfers the real property of which the Premises are a part or any interest therein including the Premises, or is otherwise divested thereof, then the rights of Owner under this Agreement shall pass to Owner's successor. If any party institutes an action or proceeding to enforce this Agreement as against any other party thereto, the losing party shall pay to the prevailing party the attorney's fees and cost incurred by the prevailing party in such action or proceeding. This Agreement shall insure to the benefit of and be binding upon the successors and assigns of the parties hereto. Should any action or other proceeding or arbitration arise regarding the enforcement or interpretation of this Agreement, it shall take place in the County in which the Premises are located subject to the laws of the State of Minnesota.

OWNER:

Independent School District Number 200

By: _____

Name: Dr. Kristine Wehrkamp Herman

Its: Superintendent

Date: _____

LICENSEE:

Hastings Cable Community Access Corporation

By: _____

Name: Mike Bremer

Its: HCTV Executive Director

Date: _____

EXHIBIT A

Operating Rules of Owner

The Licensee is under no obligation to provide services, equipment or use of the Premises to the staff or students of Independent School District 200 beyond the Permitted Use. The Licensee will allow the use of the Premises and designated equipment by the Independent School District 200's staff and students involved in the high school's Broadcast Journalism class.

If an additional Broadcast Journalism class is considered to be added to the school year the Owner will discuss the proposal with the Licensee prior to implementation. If an additional class is implemented the Licensee may approach the Owner to amend the License Agreement.

The following personnel not affiliated with the Licensee will have access to the Premises: Independent School District 200 Administration Staff, Broadcast Journalism staff, Technology staff, Custodial staff, and contract Security staff. Any other Independent School District 200 staff or students are required to have a staff member of the Licensee present when on the Premises. The Owner will provide at least 24 hours of advanced notice to the Licensee if any 3rd parties will need access to the Premises.

The Licensee may make improvements to the Premises but must seek approval from the Owner prior to implementing any improvements.

Approval of District 200 Donations
October 2025

Date	Donor	Building	Description	Amount
10/1/25	Pinecrest Parents	Pinecrest	Classroom Party Money	$110.00
10/1/25	Millner Family Chiropractic	High School	Fields of Faith-FCA	$415.00
10/1/25	Hastings Automotive, Inc.	High School	Fields of Faith-FCA	$500.00
10/1/25	American Center for Philanthropy	High School	Fields of Faith-FCA	$500.00
				$1,415.00
10/2/25	John & Anita Bahls	High School	Bahls Family Scholarship	$4,000.00
10/10/25	Pinecrest Parents	Pinecrest	Classroom Party Money	$10.00
10/14/25	Hastings Boys Hockey Club	High School	Warmup Jerseys for High School Boys Hockey	$1,730.00
10/14/25	Kennedy Parents	Kennedy	Classroom Party Money	$50.00
10/14/25	Kennedy Cougar PTA	Kennedy	Bridge Room Area Rug	$162.88
10/15/25	Hastings Volleyball Boosters	High School	9B Volleyball Coach	$3,764.26
10/20/25	High School Staff	High School	High School Faculty Scholarship	$82.00
10/22/25	Charities Aid Foundation America-Employee Giving Campaign	Middle School	Middle School Donation-Appropriate Expenditures	$30.00
10/22/25	CWA Hastings Rotary	Tilden	Cycling Without Age (CWA) Shed	$1,685.87
10/22/25	Christopher & Jennifer Patton	High School	Geno Halberg Scholarship	$750.00
10/24/25	Free Will Donations at Fall Fest	Tilden	Adults with Disabilities: Fun, Friends & Fitness	$40.00
10/24/25	Kristen Calgaro Photography LLC	Tilden	Little Learner Scholarship Fund	$500.00
10/27/25	Charities Aid Foundation America-Employee Giving Campaign	Middle School	Middle School Donation-Appropriate Expenditures	$30.00
10/27/25	Crystal Rego	McAuliffe	MMEA Elementary All Star Choir Concert	$80.00
10/27/25	Hastings Soccer Boosters	High School	Boys Assistant Varsity Coach	$1,953.00
10/27/25	Dakota County	Kennedy	SHIP Award-Sensory Supplies & Equipment	$1,830.81
10/28/25	Free Will Donations at City of Hastings Halloween Party	Tilden	Youth Impact Council Scholarship	$580.00
			Total Monthly Donations	**$18,803.82**

In-Kind Donations - Values are approximate per information available

10/2/25	Ability 2 Believe	High School	9 month Anytime Fitness Memberships for 10 STAARS students	$2,520.00

Donation Acceptance Resolution

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

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

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

WHEREAS, the referenced donations in the District 200 Donations Report from October 2025.

_____ duly seconded the motion for the adoption of the foregoing resolution.

Voting in favor of the resolution:

Voting against:

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

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

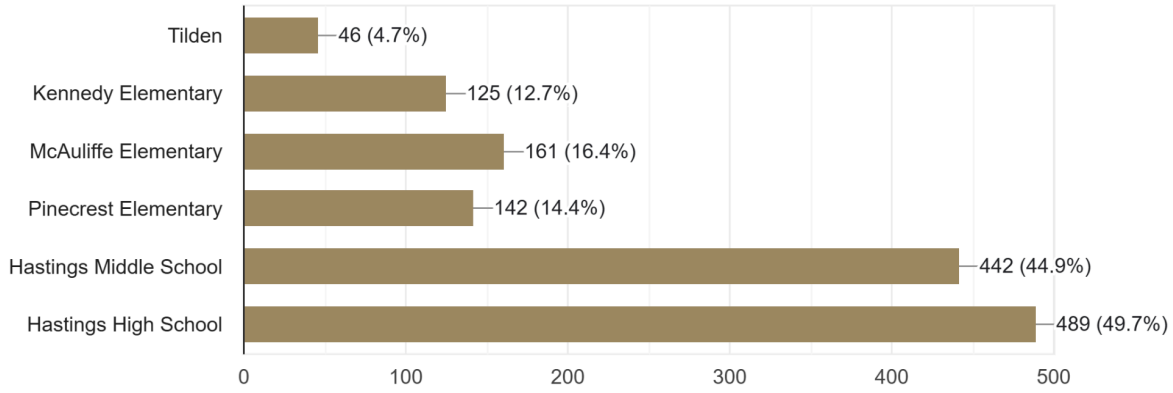
FALL 2025: SCHOOL CALENDAR SURVEY FOR 2026-2027 AND 2027-2028 SCHOOL YEAR

Since Labor Day falls later in the calendar for the 2026–2027 and 2027–2028 school years, the Minnesota Legislature permits school districts to begin the school year before Labor Day for these two years.

After surveying our families and staff, here are the results:

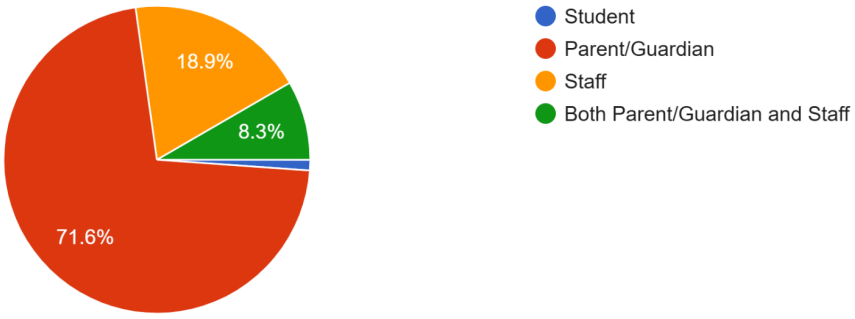
My interests reflect the following schools: (Check all that apply)

984 responses



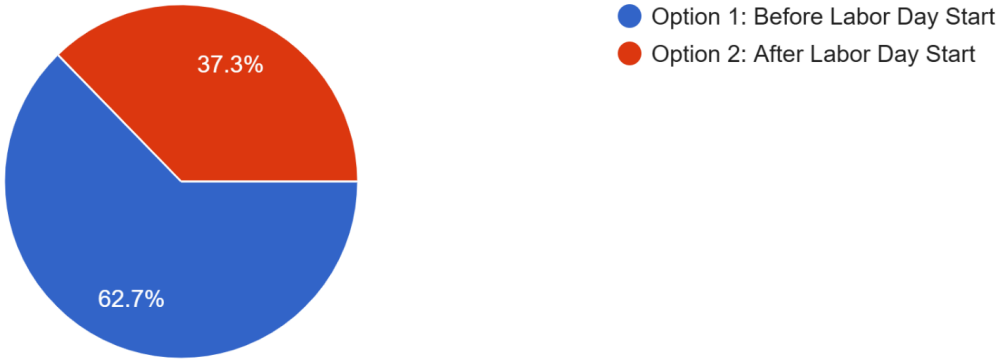
My feedback can best be described as

984 responses



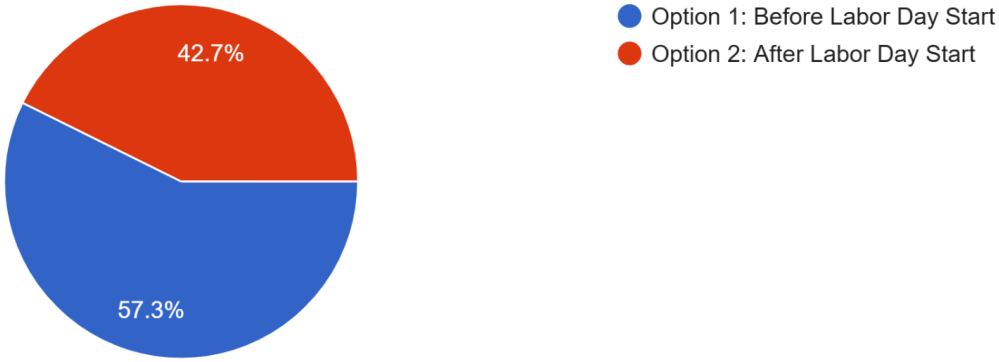
2026-2027 School Year

984 responses



2027-2028 School Year

984 responses



Calendar Committee Recommendation:

For the 2026-2027 and 2027-2028 school years, the recommendation is to start both years prior to Labor Day.

2026 - 2027 District Calendar

	No School / Teacher Workshop
	No School / New Teacher Workshop
	No School / Staff Development
	No School / Conferences
	No School / Students & Teachers

July 2026 (T0/S0)

M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

August 2026 (T5/S1)

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31*				

September 2026 (T20/S19)

M	T	W	Th	F
	1*	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

October 2026 (T20/S18)

M	T	W	Th	F
			1	2
5	6	7	8	9
12	**13**	14	15	16
19	20	21	22	23
26	27	28	29	30

November 2026 (T19/S18)

M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

December 2026 (T17/S17)

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

January 2027 (T19/S18)

M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15*
18	19	20	21	22
25	26	27	28	29

February 2027 (T19/S17)

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	**23**	24	**25**	26

March 2027 (T18/S18)

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

April 2027 (T21/S20)

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

May 2027 (T20/S20)

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28*
31				

June 2027 (T4/S3)

M	T	W	Th	F
	1	2	3*	4**
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

Note: No public meetings until after 8:00 pm on Nov. 3, 2026 and March 9, 2027

School Board Approved :

Hastings Public Schools

START DATES
Aug. 31 Grades 5 & 9
Sept. 1 Grades 6-8 & 10-12
Sept. 2 Grades K-4

AUGUST

Aug. 20-21	New Teacher Workshop
Aug. 24-27	Staff Development/Teacher Workshop
Aug. 31*	First Day of School: Grades 5 & 9 Raider Set Go: K-4

SEPTEMBER

Sept. 1*	First Day of School: Grades 6-8 & 10-12 Raider Set Go: K-4
Sept. 2	First Day of School: Grades K-4
Sept. 28	No School: Staff Development

OCTOBER

Oct. 9	No School: Teacher Workshop
Oct. 12	Evening Conferences: K-4
Oct. 13	Evening Conferences: K-12
Oct. 14	No School: Conferences: K-12
Oct. 15 & 16	No School: Teacher Association Days

NOVEMBER

Nov. 26 & 27	No School: Fall Break
Nov. 30	No School: Staff Development

DECEMBER

Dec. 23-31	No School: Winter Break

JANUARY

Jan. 1	No School: Winter Break
Jan. 15*	Last Day of Semester 1
Jan. 18	No School
Jan. 19	No School: Teacher Workshop

FEBRUARY

Feb. 15	No School
Feb. 16	No School: Staff Development
Feb. 23	Evening Conferences: K-4
Feb. 25	Evening Conferences: K-12
Feb. 26	No School: Conferences: K-12

MARCH

Mar. 22-26	No School: Spring Break

APRIL

Apr. 23	No School: Staff Development
Apr. 26	No School

MAY

May 28*	Last Day of School for Seniors
May 31	No School

JUNE

June 3*	Last Day of School
June 4**	Teacher Workshop HHS Graduation

2027-2028 District Calendar

No School / Teacher Workshop
No School / New Teacher Workshop
No School / Staff Development
No School / Conferences
No School / Students & Teachers

July 2027 (T0/S0)

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

August 2027 (T6/S2)

M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30*	31**			

September 2027 (T21/S20)

M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

October 2027 (T19/S17)

M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	**19**	20	21	22
25	26	27	28	29

November 2027 (T20/S19)

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

December 2027 (T16/S16)

M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

January 2028 (T20/S19)

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14*
17	18	19	20	21
24	25	26	27	28
31				

February 2028 (T20/S19)

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	**29**			

March 2028 (T18/S17)

M	T	W	Th	F
		1	**2**	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

April 2028 (T19/S18)

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

May 2028 (T21/S21)

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26*
29	30	31		

June 2028 (T2/S1)

M	T	W	Th	F
			1*	2**
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Note: No public meetings until after 8:00 pm on Nov. 2, 2027 and March 7, 2028

School Board Approved :

Hastings Public Schools

START DATES
Aug. 30 Grades 5 & 9
Aug. 31 Grades 6-8 & 10-12
Sept. 1 Grades K-4

AUGUST

Aug. 19-20	New Teacher Workshop
Aug. 23-26	Teacher Workshop/Staff Development
Aug. 30*	First Day of School: Grades 5 & 9 Raider Set Go: K-4
Aug. 31**	First Day of School: Grades 6-8 & 10-12 Raider Set Go: K-4

SEPTEMBER

Sept. 1	First Day of School: Grades K-4
Sept. 27	No School: Staff Development

OCTOBER

Oct. 15	No School: Teacher Workshop
Oct. 18	Evening Conferences: K-4
Oct. 19	Evening Conferences: K-12
Oct. 20	No School: Conferences: K-12
Oct. 21 & 22	No School: Teacher Association Days

NOVEMBER

Nov. 25 & 26	No School: Fall Break
Nov. 29	No School: Staff Development

DECEMBER

Dec. 23-31	No School: Winter Break

JANUARY

Jan. 14*	Last Day of Semester 1
Jan. 17	No School
Jan. 18	No School: Teacher Workshop

FEBRUARY

Feb. 7	No School: Staff Development
Feb. 21	No School
Feb. 29	Evening Conferences: K-4

MARCH

Mar. 2	Evening Conferences: K-12
Mar. 3	No School: Conferences: K-12
Mar. 13-17	No School: Spring Break

APRIL

Apr. 14	No School
Apr. 28	No School: Staff Development

MAY

May 1	No School
May 26*	Last Day of School for Seniors
May 29	No School

JUNE

June 1*	Last Day of School
June 2**	Teacher Workshop HHS Graduation

INDEPENDENT SCHOOL DISTRICT 200 AND CITY OF HASTINGS
JOINT POWERS AGREEMENT

This Joint Powers Agreement ("Agreement") is made and entered into between Independent School District No. 200, 1000 West 11th Street, Hastings, Minnesota 55033 ("SCHOOL DISTRICT"), and the City of Hastings, 101 4th Street East, Hastings, Minnesota 55033 ("CITY"), collectively referred to as the "Parties."

WHEREAS, Minnesota Statutes, section 471.59, provides that two or more governmental units may by Agreement jointly exercise any power common to the contracting parties; and

WHEREAS, the SCHOOL DISTRICT and CITY have joined together in order to collaborate in the pursuit of Joint Powers Programs that maximize and expand the human resources of the community.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein and subject to the provisions of Minnesota Statutes, section 471.59, and all other applicable statutes, rules, and regulations, the undersigned parties, in the joint and mutual exercise of their powers, agree as follows:

ARTICLE 1: PURPOSE

The purpose of this Agreement is to jointly explore opportunities for collaboration in Joint Powers Programs pursuant to Minnesota Statutes, section 124D.18 et. seq. in order to make maximum use of resources between the SCHOOL DISTRICT and the CITY.

ARTICLE 2: JOINT POWERS STEERING COMMITTEE

There is hereby created a Joint Powers Steering Committee, hereinafter referred to as the STEERING COMMITTEE, which shall consist of the following representatives:

1. SCHOOL DISTRICT Superintendent.
2. Three (3) SCHOOL DISTRICT Board Members.
3. CITY Administrator.
4. Three (3) CITY Council Members.

Additional advisory members may be appointed to the STEERING COMMITTEE upon a majority vote of the then-existing STEERING COMMITTEE members and in accordance with the work of the STEERING COMMITTEE.

The SCHOOL DISTRICT'S Director of Community Education and the CITY'S Director of Parks and Recreation shall serve as ex-officio members of the STEERING COMMITTEE. All members shall serve without compensation. The term of office of the STEERING COMMITTEE MEMBER shall be established by the SCHOOL DISTRICT and the CITY. Members shall continue in office until their successor has been duly named and qualified. The STEERING COMMITTEE shall elect officers as it deems necessary, the SCHOOL DISTRICT'S Director of

Community Education and the Director of Parks and Recreation will serve as the co-chairpersons and the SCHOOL DISTRICT'S office executive assistant shall serve as the secretary who shall take meeting minutes and undertake administrative tasks as directed by the STEERING COMMITTEE. The STEERING COMMITTEE may adopt such rules of procedure as it deems necessary.

ARTICLE 3: DUTIES

It shall be the function of the STEERING COMMITTEE to:

A. Recommend to their respective governing bodies, operating procedures and policies consistent with the purpose of this Agreement.
B. The following programs and respective agreements that are subject to this Agreement and represent the current joint initiatives between the SCHOOL DISTRICT and CITY are:
    a. Hastings Senior Center
        i. Joint Powers Agreement Hastings Senior Center Cost Sharing for Programming (established 2018). ADDENDUM A
        ii. Joint Powers Agreement Hastings Senior Center Cost Sharing for Facilities (established 2019). ADDENDUM B
C. Any agreement executed pursuant to the purpose of this Agreement shall be added as an addendum after final execution of the agreement.
D. The STEERING COMMITTEE will generally meet two (2) times per year, or more frequently as needed. The regular meeting schedule will include one (1) meeting in the spring of each year, and one (1) meeting in the fall each year. Specific dates and times will be set by the STEERING COMMITTEE.

Both the SCHOOL DISTRICT and the CITY shall endeavor to make an application for all State and Federal grants and funding programs and private and foundation resources that may be available to fund any items of expense of the Joint Powers Programs, including salaries, but only if the SCHOOL DISTRICT and the CITY find the terms and conditions acceptable upon which the funding is received.

ARTICLE 4: CITIZEN ENGAGEMENT

The STEERING COMMITTEE shall encourage the SCHOOL DISTRICT's Director of Community Education and the CITY's Director of Parks and Recreation to work with appropriate community groups, community organizations, community agencies and advisory committees, including, but not limited to, the Senior Citizens Advisory Committee, Special Services Advisory Committee, and Athletics Advisory Committees, to accomplish the purposes of the Joint Powers Programs.

ARTICLE 5: PROGRAM FUNDS

All funds for the joint administration of the Joint Powers Programs shall be paid and disbursed by either the SCHOOL DISTRICT or the CITY as identified in the associated addendums and in a manner provided by law. Strict accountability of all funds and reports of all receipts and disbursements shall be provided for by the party identified in the addendum as being

responsible for the funds. Shared financial responsibility for each Joint Powers Program will be recommended by the STEERING COMMITTEE and shall be included in each respective agreement.

ARTICLE 6: CAPITAL IMPROVEMENT PROJECTS AND JOINT POWERS PROGRAM CONSIDERATION

The SCHOOL DISTRICT and CITY agree to consider joint ventures in the development of recreational/athletic facilities that serve and are mutually beneficial to both the SCHOOL DISTRICT and CITY. Capital Improvement Projects or shared Joint Powers Programs will be cooperatively developed by the SCHOOL DISTRICT's Directors of Community Education and Athletics, and the CITY's Director of Parks and Recreation, for approval by the STEERING COMMITTEE. Potential Capital Improvement Projects and Joint Powers Programs will be reviewed at least annually by the STEERING COMMITTEE. Final consideration and approval of any Capital Improvement Project or Joint Powers Program will be made by the SCHOOL DISTRICT's and CITY's respective governing body.

ARTICLE 7: FUNDING AND ON-GOING MAINTENANCE OF CAPITAL IMPROVEMENT PROJECTS AND JOINT POWERS PROGRAMS

Cost sharing of approved Capital Improvement Projects and Joint Powers Programs will be negotiated individually and finalized in a written agreement signed by the SCHOOL DISTRICT's and CITY's governing bodies, with the signed agreement incorporated into this Agreement as an addendum.

The governmental unit that owns the land upon which the capital improvement projects are developed shall serve as the fiscal host as outlined in each respective addendum.

ON-GOING MAINTENANCE: Upon completion of a Capital Improvement Project, on-going maintenance shall be completed as agreed upon by the appropriate parties with a maintenance plan finalized in a written agreement, which may be incorporated into this Agreement as an addendum. The governmental unit that owns the land upon which the facility is located shall be responsible for maintaining long-term facilities maintenance plans for 10 years. The party responsible for the on-going maintenance responsibilities shall, at least annually, communicate all plans for maintenance or capital projects in which the partner governmental unit is requested to share the cost. This ensures both parties are able to appropriately budget taxpayer funds.

All current (2025) existing agreements are included as ADDENDUMS A-B and fully incorporated herein.

ARTICLE 8: REVIEW, RENEWAL AND TERMINATION

This Agreement shall remain in full force and effect until it is terminated in a manner provided herein and will be reviewed biannually on odd years.

This Agreement shall terminate when necessitated by operation of law or as a result of a decision by a court of competent jurisdiction or when the CITY or SCHOOL DISTRICT agree to

terminate this Agreement upon a certain date. Termination shall not discharge any liability incurred by the Parties during the term of this Agreement. Any financial obligation incurred by the SCHOOL DISTRICT, or CITY pursuant to this Agreement shall continue until discharged by law, this Agreement, or any subsequent agreement of the Parties.

The terms for each approved Capital Improvement Project or Joint Powers Program are outlined in each respective addendum and shall continue in full force and effect until terminated by either party by written notice to the other party at least one year prior to the date of desired termination.

Upon the execution of this Agreement, the Hastings Community Education/Recreation Joint Powers Agreement executed by the Parties on May 2, 2001, shall be terminated and have no further force and effect.

ARTICLE 9: DISTRIBUTION OF PROPERTY

Any property acquired as the result of a shared Capital Improvement Project or Joint Powers Program shall be distributed in proportion to the contribution of the Parties hereto in the event of termination of this Agreement or included as a part of any Addendum.

ARTICLE 10: LIABILITY AND INDEMNIFICATION

A. Hold Harmless. Each party to this Agreement shall be liable for its own acts to the extent provided by law and hereby agrees to defend, indemnify and hold harmless the other party, and its officers, employees and agents, against any and all liability, loss, costs, damages, expenses, claims or actions, including reasonable attorneys' fees, which the other party may hereafter sustain, incur or be required to pay, arising out of or by reason of any act or omission of the indemnifying party, and its officers, employees or agents, in the execution or performance or failure to adequately perform Its obligations pursuant to this Agreement. Nothing in this Agreement shall require a party to defend, indemnify or hold harmless the other party for the other party's own acts or omissions.

B. Liability Limits. It is understood and agreed that the liability of the SCHOOL DISTRICT and CITY shall be limited by the provisions of Minnesota Statutes, Chapter 466, and/or other applicable law(s). The hold harmless provision of this Agreement does not constitute a waiver by either party of any limitations on liability provided under Minnesota Statutes, section 466.04, as amended. To the fullest extent permitted by law, actions by the SCHOOL DISTRICT and CITY pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity" and it is the intent of the SCHOOL DISTRICT and CITY that they shall be deemed a "single governmental unit" for the purposes of liability, all as set forth in Minnesota Statutes, section 471.59, subdivision 1a(a), as amended. Each party to this Agreement expressly declines responsibility for the acts or omissions of the other party. Each party agrees to promptly notify the other party if it knows or becomes aware of any facts or allegations reasonably giving rise to actual or potential liability, claims, causes of action, judgments, damages, losses, costs or expenses, involving or reasonably likely to involve the other party, and arising out of acts or omissions related to this Agreement.

ARTICLE 11: NOTICES

Any notification required to be provided pursuant to this Agreement shall be communicated to the named persons, in the positions stated below, or their successors in title, at the following addresses, unless stated otherwise in this Agreement or in a subsequent modification to this Agreement:

Independent School District No. 200
Attention: Superintendent
1000 West 11th Street
Hastings, MN 55033

City of Hastings
Attention: City Administrator
101 4th Street East
Hastings, MN 55033

ARTICLE 12: GENERAL PROVISIONS

A. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

B. Amendment. Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original Agreement, or their successors in office. Rules and regulations may be amended by a vote of the CITY and SCHOOL DISTRICT, provided that at least ten (10) days prior notice of the meeting has been furnished to each party.

C. Non-Discrimination. During the performance of this Agreement, the parties shall not discriminate against any individual necessary to perform any services under this Agreement because of race, color, creed, religion, national origin, sex marital status, status with regard to public assistance, disability, sexual orientation or age.

D. Severability. Should a court of competent jurisdiction rule any portion, section or subsection of this Agreement invalid or nullified, that fact shall not affect or invalidate any other portion, section or subsection, and all remaining portions, sections or subsections shall remain in full force and effect.

E. Assignment. The parties may neither assign nor transfer any rights or obligations under this Agreement without the written agreement of all parties.

F. Entire Agreement. This Agreement constitutes the entire agreement of the parties and supersedes all prior communications, understandings and agreements relating to the subject matter hereof, whether oral or written.

G. Governing Law. This Agreement shall be interpreted and construed according to the laws of the State of Minnesota.

H. Venue. The venue for all proceedings out of this Agreement must be in the appropriate court of competent jurisdiction in Dakota County, Minnesota.

I. Data Practices Compliance. The parties must comply with the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13, as it applies to all data created, collected, received, stored, used, maintained, or disseminated for any purpose in connection with this Agreement.

J. Waiver. A waiver by any party of any breach of this Agreement shall be in writing. Such a waiver shall not affect the waiving party's rights with respect to any other or further breach.

[The remainder of this page is intentionally left blank]

IN WITNESS WHEREOF, the undersigned parties, by action of their governing bodies, have caused this Agreement to be executed in accordance with the authority of Minnesota Statutes § 471.59 on the date shown below.

CITY OF HASTINGS

_____
Mary Fasbender, Mayor

_____
Kelly Murtaugh, City Clerk

_____
Date

INDEPENDENT SCHOOL DISTRICT NO. 200

_____
Dr. Kristine Wehrkamp Herman, Superintendent

_____
Date

INDEPENDENT SCHOOL DISTRICT 200 AND CITY OF HASTINGS
JOINT POWERS AGREEMENT

This Joint Powers Agreement ("Agreement") is made and entered into between Independent School District No. 200, 1000 West 11th Street, Hastings, Minnesota 55033 ~~hereinafter called the~~ ("SCHOOL DISTRICT"), and the City of Hastings, 101 4th Street East, Hastings, Minnesota 55033 ~~hereinafter called the~~ ("CITY"), collectively referred to as the "Parties." ~~pursuant to the authority granted in Minnesota Joint Powers Act (Minnesota Statutes 471.59).~~

WHEREAS, Minnesota Statutes, section 471.59, provides that two or more governmental units may by Agreement jointly exercise any power common to the contracting parties; and

WHEREAS, the SCHOOL DISTRICT and CITY have joined together in order to collaborate in the pursuit of Joint Powers Programs that maximize and expand the human resources of the community.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein and subject to the provisions of Minnesota Statutes, section 471.59, and all other applicable statutes, rules, and regulations, the undersigned parties, in the joint and mutual exercise of their powers, agree as follows:

ARTICLE 1: PURPOSE

The purpose of this ~~a~~Agreement is to jointly explore opportunities for collaboration in Joint Powers Programs pursuant to Minnesota Statutes, section 124D.18 et. seq. in order to make maximum use of resources between the SCHOOL DISTRICT and the CITY.

ARTICLE 2: JOINT POWERS STEERING COMMITTEE

There is hereby created a Joint Powers Steering Committee, hereinafter referred to as the STEERING COMMITTEE, which shall consist of the following representatives:

1. SCHOOL DISTRICT Superintendent ~~of Schools;~~
2. Three (3) ~~School~~SCHOOL DISTRICT Board Members.~~;~~
3. CITY~~ity~~ Administrator.~~;~~
4. Three (3) CITY~~ity~~ Council Members.

Additional advisory members may be appointed to the STEERING COMMITTEE upon a majority vote of the then-existing STEERING COMMITTEE members and in accordance with the work of the STEERING COMMITTEE.

The SCHOOL DISTRICT'S Director~~s~~ of Community Education and the CITY'S Director of Parks and Recreation shall serve as ex-officio members of the STEERING COMMITTEE. All members shall serve without compensation. The term of office of the STEERING COMMITTEE MEMBER shall be established by ~~each entity~~ the SCHOOL DISTRICT and the CITY. Members shall continue in office until their successor has been duly named and qualified. The STEERING

DRAFT Jan 2025

COMMITTEE shall elect officers as it deems necessary, the SCHOOL DISTRICT'S Director of Community Education and the Director of Parks and Recreation will serve as the co-chairpersons and the ~~district~~ SCHOOL DISTRICT'S office executive assistant shall serve as the secretary who shall take meeting minutes and undertake administrative tasks as directed by the STEERING COMMITTEE. The STEERING COMMITTEE may adopt such rules of procedure as it deems necessary.

ARTICLE 3: DUTIES

It shall be the function of the STEERING COMMITTEE to:

A. Recommend to their respective governing bodies, operating procedures and policies consistent with the purpose of this~~e program~~ Agreement.

B. ~~Establish an annual operating budget, and recommend to their respective governing bodies expenditures of funds necessary to carry out functions of all established Joint Power Programs.~~ ~~Annual operating budgets and cost-sharing agreements are specifically outlined in each respective addendum.~~ ¶

C. ~~The~~ The following programs and respective agreements that are subject to this Agreement and represent the current joint initiatives between the SCHOOL DISTRICT and CITY are:

   a. Hastings Senior Center

      i. Joint Powers Agreement Hastings Senior Center Cost Sharing for Programming (established 2018). ADDENDUM A

      ii. Joint Powers Agreement Hastings Senior Center Cost Sharing for Facilities (established 2019). ADDENDUM B

   b. ~~Maintenance Facility~~¶

      i. ~~Joint Park Maintenance Facility: Operations and Maintenance Agreement (established 2002) ADDENDUM C~~¶

      ~~Joint Park Maintenance Facility: Lease Agreement (established 2001) ADDENDUM D~~ ¶

D. ~~All additional joint agreements will be added as additional addendums at the time of the agreement.~~ Any agreement executed pursuant to the purpose of this Agreement shall be added as an addendum after final execution of the agreement.

E. The STEERING COMMITTEE will generally meet two (2) times per year, or more frequently as needed. The regular meeting schedule will include one (1) meeting in the spring of each year, and one (1) meeting in the fall each year. Specific dates and times will be set by the STEERING COMMITTEE.

~~Each sponsor governing body~~ Both the SCHOOL DISTRICT and the CITY shall endeavor to make an application for all State and Federal grants and funding programs and private and foundation resources that may be available to fund any items of expense of the Joint Powers Programs, including salaries,~~.~~ but only if the SCHOOL DISTRICT and the CITY find the terms and conditions acceptable upon which the funding is received. ~~provided that in such sponsor's governing body's opinion, the requirements of conditions necessary to obtain grants and program are acceptable to it.~~

DRAFT Jan. 2025

ARTICLE 4: CITIZEN ~~INVOLVEMENT~~ ENGAGEMENT

The STEERING COMMITTEE shall ~~direct~~ encourage the SCHOOL DISTRICT's ~~d~~Directors~~s~~ of Community Education and the CITY's Director of Parks and Recreation to work with appropriate community groups, community organizations, community agencies and advisory committees, including, but not limited to, the~~ (e.g.~~ Senior Citizens Advisory Committee, Special Services Advisory Committee, and Athletics Advisory Committees,~~ etc…)~~ to accomplish the purposes of the Joint Powers Programs.

ARTICLE 5: PROGRAM FUNDS

All ~~public program~~ funds for the joint administration of the Joint Powers Programs shall be paid ~~into~~ and disbursed by ~~the SCHOOL DISTRICT~~ either the SCHOOL DISTRICT or the CITY as identified ~~the responsible governing body as written~~ in the associated addendums and in a manner provided by law. ~~Contracts let and purchases made under the agreement shall conform to the requirements applicable to contracts and purchases of the SCHOOL DISTRICT.~~ Strict accountability of all funds and reports of all receipts and disbursements shall be provided for by ~~the SCHOOL DISTRICT~~ the party identified in the addendum as being responsible for the funds. ~~governing body.~~ Shared financial responsibility for each Joint Powers Program will be recommended~~determined~~ by the STEERING COMMITTEE and ~~is~~ shall be included in each respective agreement. ~~see Addendums A-D.~~

~~Unless specifically outlined differently within each separate agreement (Addendums A-D), within 30 days after the conclusion of the CITY'S fiscal year (January 1st), the SCHOOL DISTRICT shall submit an annual billing for expenditures incurred for the operations of the approved Joint Powers sponsored Programs. The annual billing will include supplemental financial documents which support annual expenditures and revenues.~~

ARTICLE 6: CAPITAL IMPROVEMENT PROJECTS AND JOINT POWERS PROGRAM CONSIDERATION

The SCHOOL DISTRICT and CITY agree to consider joint ventures in the development of recreational/athletic facilities that serve~~,~~ and are mutually beneficial to both the SCHOOL DISTRICT and CITY. Capital Improvement Projects ~~and~~ or shared Joint Powers Programs will be cooperatively developed by the SCHOOL DISTRICT's ~~d~~Directors of Community Education~~,~~ and Athletics, and the CITY's Director of Parks and Recreation, for approval by the STEERING COMMITTEE. ~~This plan~~ Potential Capital Improvement ~~p~~Projects and Joint Powers ~~p~~Programs will be reviewed at least annually by the STEERING COMMITTEE. Final consideration and approval of any Capital Improvement Project or Joint Powers Program will be ~~subject to~~ made by the SCHOOL DISTRICT's and CITY's ~~each~~ respective governing body.

ARTICLE 7: FUNDING AND ON-GOING MAINTENANCE OF CAPITAL IMPROVEMENT PROJECTS AND JOINT POWERS PROGRAMS

Cost sharing of approved Capital Improvement Projects and~~or~~ Joint Powers Programs will be negotiated individually ~~and each project will require a unique agreement~~ and finalized in a written agreement signed by the SCHOOL DISTRICT's and CITY's governing bodies, with the ~~details of each shared project/program specifically addressed in the respective~~ signed

DRAFT Jan. 2025

agreement incorporated into this Agreement as an addendum. ~~Shares may include cash and in-kind contributions. Land purchases or ownership of property is not considered part of the cost.~~

~~Project cost overestimate/underestimate; cost increase/ reductions will be shared on the same basis as the original cost.~~

The governmental unit that owns the land upon which the capital improvement projects are developed shall serve as the fiscal host as outlined in each respective addendum. ~~be responsible for payment of the project and billing for the cost sharing of the project.~~

ON-GOING MAINTENANCE: Upon completion of ~~the~~ a ~~c~~Capital Improvement ~~p~~Project, on-going maintenance shall be completed as agreed upon by the appropriate parties with a maintenance plan finalized in a written agreement, which may~~will~~ be incorporated into this Agreement as an ~~per agreement each respective~~ addendum. The governmental unit that owns the land upon which the facility is located shall be responsible for maintaining long-term facilities maintenance plans for 10 years. The~~y~~ party responsible for the on-going maintenance responsibilities shall, ~~regularly (~~at least annually,~~)~~ communicate all plans for maintenance or capital projects in which the partner governmental unit is requested to share the cost. This ensures both parties are able to appropriately budget taxpayer funds.

All current (2025) existing agreements are included as ADDENDUMS A-B~~D~~ and fully incorporated herein.

~~ARTICLE 8: JOINT POWERS PROGRAMS~~

~~See attached agreement(s) for programs currently administered by the SCHOOL DISTRICT and CITY pursuant to this AGREEMENT:~~

1. ~~Hastings Senior Center Program Agreement~~
    a. ~~Joint Powers Agreement Hastings Senior Center Cost Sharing for Programming (established 2018). ADDENDUM A~~
    b. ~~Joint Powers Agreement Hastings Senior Center Cost Sharing for Facilities (established 2019). ADDENDUM B~~
2. ~~Maintenance Facility~~
    a. ~~Joint Park Maintenance Facility: Operations and Maintenance Agreement (established 2002) ADDENDUM C~~
    b. ~~Joint Park Maintenance Facility: Lease Agreement ADDENDUM D~~

ARTICLE 9~~8~~: REVIEW, RENEWAL AND TERMINATION

This Agreement~~GREEMENT~~ shall remain in full force and effect until it is terminated in a manner provided herein and ~~continue in perpetuity and~~ will be reviewed biannually on odd years.

This Agreement shall terminate when necessitated by operation of law or as a result of a decision by a court of competent jurisdiction or when the CITY or SCHOOL DISTRICT~~s~~

DRAFT Jan 2025

~~majority of the STEERING COMMITTEE~~ agree to terminate this Agreement upon a ~~date~~ certain date. Termination shall not discharge any liability incurred by ~~the STEERING COMMITTEE or~~ the Parties during the term of this Agreement. Any financial obligation incurred by the ~~STEERING COMMITTEE~~, SCHOOL DISTRICT, or CITY pursuant to this Agreement shall continue until discharged by law, this Agreement, or any subsequent agreement of the Parties.

The terms for each approved ~~shared~~ Capital Improvement ~~p~~Project~~/~~ or Joint Powers ~~p~~Program are outlined in each respective addendum and ~~This AGREEMENT~~ shall continue in full force and effect until terminated by either party by written notice to the other party at least one year prior to the date of desired termination.

Upon the execution of this Agreement, the Hastings Community Education/Recreation Joint Powers Agreement executed by the Parties on May 2, 2001, shall be terminated and have no further force and effect.

ARTICLE ~~10~~ 9: DISTRIBUTION OF PROPERTY

Any property acquired as the result of ~~this AGREEMENT~~ a shared Capital Improvement ~~p~~Project or Joint Powers ~~p~~Program shall be distributed in proportion to the contribution of the ~~p~~Parties hereto in the event of termination of ~~this~~ ~~any existing~~ this Agreement or included as a part of any Addendum.

ARTICLE 10~~4~~: LIABILITY AND INDEMNIFICATION

A. Hold Harmless. Each party to this Agreement shall be liable for its own acts to the extent provided by law and hereby agrees to defend, indemnify and hold harmless the other party, and its officers, employees and agents, against any and all liability, loss, costs, damages, expenses, claims or actions, including reasonable attorneys' fees, which the other party may hereafter sustain, incur or be required to pay, arising out of or by reason of any act or omission of the indemnifying party, and its officers, employees or agents, in the execution or performance or failure to adequately perform ~~i~~Its obligations pursuant to this Agreement. Nothing in this Agreement shall require a party to defend, indemnify or hold harmless the other party for the other party's own acts or omissions.

B. Liability Limits. It is understood and agreed that the liability of the SCHOOL DISTRICT and CITY shall be limited by the provisions of Minnesota Statutes, ~~c~~Chapter 466, and/or other applicable law(s). The hold harmless provision of this Agreement does not constitute a waiver by either party of any limitations on liability provided under Minnesota Statutes, section 466.04, as amended. To the fullest extent permitted by law, actions by the ~~the~~ SCHOOL DISTRICT and CITY pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity" and it is the intent of the SCHOOL DISTRICT and CITY that they shall be deemed a "single governmental unit" for the purposes of liability, all as set forth in Minnesota Statutes, section 471.59, subdivision 1a(a), as amended. Each party to this Agreement expressly declines responsibility for the acts or omissions of the other party. Each party agrees to promptly notify the other party if it knows or becomes aware of any facts or allegations reasonably giving rise to actual or potential liability, claims, causes of action, judgments, damages, losses, costs

DRAFT Jan 2025

or expenses, involving or reasonably likely to involve the other party, and arising out of acts or omissions related to this Agreement.

ARTICLE 11: NOTICES

Any notification required to be provided pursuant to this Agreement shall be communicated to the named persons, in the positions stated below, or their successors in title, at the following addresses, unless stated otherwise in this Agreement or in a subsequent modification to this Agreement:

Independent School District No. 200
Attention: Superintendent
1000 West 11th Street
Hastings, MN 55033

City of Hastings
Attention: City Administrator
101 4th Street East
Hastings, MN 55033

ARTICLE 12: GENERAL PROVISIONS

A. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

B. Amendment. Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original Agreement, or their successors in office. Rules and regulations may be amended~~ment~~ by a vote of the CITY and SCHOOL DISTRICT~~at a meeting of the STEERING COMMITTEE~~, provided that at least ten (10) days prior notice of the meeting has been furnished to each party.

C. Non-Discrimination. During the performance of this Agreement, the parties shall not discriminate against any individual necessary to perform any services under this Agreement because of race, color, creed, religion, national origin, sex marital status, status with regard to public assistance, disability, sexual orientation or age.

D. Severability. Should a court of competent jurisdiction rule any portion, section or subsection of this Agreement invalid or nullified, that fact shall not affect or invalidate any other portion, section or subsection, and all remaining portions, sections or subsections shall remain in full force and effect.

DRAFT Jan. 2025

E. Assignment. The parties may neither assign nor transfer any rights or obligations under this Agreement without the written agreement of all parties.

F. Entire Agreement. This Agreement constitutes the entire agreement of the parties and supersedes all prior communications, understandings and agreements relating to the subject matter hereof, whether oral or written.

G. Governing Law. This Agreement shall be interpreted and construed according to the laws of the State of Minnesota.

H. Venue. The venue for all proceedings out of this Agreement must be in the appropriate court of competent jurisdiction in Dakota County, Minnesota.

I. Data Practices Compliance. The parties must comply with the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13, as it applies to all data created, collected, received, stored, used, maintained, or disseminated for any purpose in connection with this Agreement.

J. Waiver. A waiver by any party of any breach of this Agreement shall be in writing. Such a waiver shall not affect the waiving party's rights with respect to any other or further breach.

[The remainder of this page is intentionally left blank]

~~EFFECTIVE DATE OF REVISION¶~~

~~¶~~

~~This revised AGREEMENT shall be in full force and effect from and after _____.¶~~

~~**(Date)**¶~~

~~¶~~

~~This revised AGREEMENT was adopted by Resolution of Independent School District 200 on _____, and by Resolution by the City of Hastings City Council on _____ .¶~~

~~**(Date)** **(Date)**¶~~

~~¶~~

~~¶~~

~~Signatures~~

DRAFT Jan 2025

IN WITNESS WHEREOF, the undersigned parties, by action of their governing bodies, have caused this Agreement to be executed in accordance with the authority of Minnesota Statutes § 471.59 on the date shown below.

CITY OF HASTINGS

_____

Mary Fasbender, Mayor

_____

Kelly Murtaugh, City Clerk

_____

Date

DRAFT Jan. 2025

INDEPENDENT SCHOOL DISTRICT NO. 200

_____

Dr. Tammy Champa, Superintendent

_____

Date

DRAFT Jan. 2025

Addendum A
Hastings Senior Center Program

The City of Hastings ("City") and Hastings Independent School District 200 ("School District"), under the authority of the Independent School District 200 and City of Hastings Joint Powers Agreement ("JPA") dated November 19, 2025, agree to jointly support the Hastings Senior Center Program, located in Tilden Community Center, 310 River Street, Hastings, Minnesota. It is the intention of both parties to share responsibly in the operational and maintenance costs of the Hastings Senior Center Program as outlined in this Addendum Agreement ("Agreement").

1. <u>Term & Termination</u>:

- This Agreement shall be effective on the date of the signature of the last party to sign this Agreement and may be terminated by either the City or School District with 1 year notice.
- This Agreement may be extended upon the written mutual consent of the parties for such additional periods as they deem appropriate and upon the same terms and conditions as stated herein.
- This Agreement may be terminated by either party upon 180 days' written notice delivered to the other party at the addresses listed in Article 11 of the JPA in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. The non-performing party shall have thirty (30) calendar days from the date of the termination notice to cure or submit a plan for cure that is acceptable to the other party.

2. <u>School District Responsibilities</u>:

- Provide, operate, maintain, and care for the area currently occupied by the Hastings Senior Center Program at Tilden Community Center.
- Employ a Coordinator for the Hastings Senior Center Program, pay all costs and assume all responsibility relating to employment, including: compensation; insurance benefits**;** retirement; workers compensation and liability insurance.
- Maintain all financial records and pay all bills relating to the parties responsibilities outlined in this Agreement.
- Provide a financial accounting of operational costs to the JPA Joint Powers Committee at least two (2) times each year during the term of this Agreement.
- Provide annual budget estimates for Senior Center operation to the City prior to July 1st of each year for inclusion in the City budget process.
- Submit an invoice for payment to the City of its portion of maintenance and operational costs as outlined in Section 3 below no later than January 1st of each year. These costs will be final**,** audited expenses for the prior fiscal year.
- The maintenance, operation or additional costs covered in their entirety by the District under this Agreement are as follows:
    - Community Education Director's salary (including benefits)
    - Administrative Assistant's salary (including benefits)
    - Electricity
    - Garbage
    - Water/Sewage
    - Natural Gas
    - Lawn Care
    - Snow Removal
    - Insurance

- The Expenses shared with City are as follows:
    - Senior Center Coordinator (salary and benefits)
    - Custodian (salary and benefits)
    - Phone
    - Postage
    - Copiers
    - Staff Travel
    - Contracted printing
    - General Supplies
    - Non-Instructional Tech devices
    - Dues/Membership/License/Fees
    - ARUX fees (credit card fees)

3. <u>City Responsibilities</u>:

- City agrees to be a responsible financial partner with the District, ensuring the success of the Senior Center Program.
- With City Council approval, the City shall annually contribute fifty percent (50%) of the actual operating and maintenance costs for the Senior Center Program.
- Operating costs include Senior Center Coordinator salary and benefits, custodial costs, and seasonal brochure printing costs.
- The City will annually review cost estimates for its responsibilities under this Agreement and include them as part of the City's annual budget.
- Remit payment to the School District no later than April 1st each year.
- The Expenses shared with School District are as follows:
    - Senior Center Coordinator (salary and benefits)
    - Custodian (salary and benefits)
    - Phone
    - Postage
    - Copiers
    - Staff Travel
    - Contracted printing
    - General Supplies
    - Non-Instructional Tech devices
    - Dues/Membership/License/Fees
    - ARUX fees (credit card fees)

4. <u>Additional Expenses:</u>

Any expenses that are not listed above will be considered on a case by case basis by the Joint Powers Steering Committee.

5. <u>Fiscal Year Explanation</u>:

- School District operates on a July 1st – June 30th Fiscal Year.
- City operates on a January 1st – December 31st Fiscal Year.
- School District invoice provided by January 1st of each year is for the prior fiscal year.
    - **Example:** School district FY 2024-25 invoice submitted to City by January 1st 2026.

IN WITNESS WHEREOF, the City and School District agree to be bound by the terms and conditions of this Agreement as well as all terms and conditions of the JPA, which are hereby incorporated by reference.

CITY OF HASTINGS

_____

Mary Fasbender, Mayor

_____

Kelly Murtaugh, City Clerk

_____

Date

INDEPENDENT SCHOOL DISTRICT NO. 200

_____

Dr. Kristine Wehrkamp Herman, Superintendent

_____

Date

~~Joint Powers Agreement~~Addendum A
Hastings Senior Center Program

The City of Hastings ("City") and Hastings Independent School District 200 ("School District"), under the authority of the Independent School District 200 and City ~~O~~of Hastings Joint Powers Agreement ("JPA") dated _____ ~~January 1, 2018~~, agree to jointly support the Hastings Senior Center Program, located in Tilden Community Center, 310 River Street, Hastings, Minnesota. It is the intention of both parties to share responsibly in the operational and maintenance costs of the Hastings Senior Center Program as outlined in this Addendum Agreement ("Agreement").

1. ~~**Duration**~~**Term & Termination**:

- This Agreement shall be effective on the date of the signature of the last party to sign this Agreement and may be terminated by either the City or School District with 1 year notice~~expires on December 31, 2027. This Agreement shall~~ Two years with renewal commenc~~e~~ing ~~on~~ January 1, 2018, ~~and terminate on (Insert date two years from execution of JPA), subject to termination or amendment upon twelve (12) months (preferred (24) month) written notice based on fiscal year.~~ This Agreement may be extended upon the written mutual consent of the parties for such additional periods as they deem appropriate and upon the same terms and conditions as stated herein.
- This Agreement may be terminated by either party upon 180 days' written notice delivered to the other party at the addresses listed in Article 11 of the JPA in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. The non-performing party shall have thirty (30) calendar days from the date of the termination notice to cure or submit a plan for cure that is acceptable to the other party.

2. **School District Responsibilities**:

- Provide, operate, maintain, and care for the area currently occupied by the Hastings Senior Center Program at Tilden Community Center.
- Employ a Coordinator for the Hastings Senior Center Program, pay all costs and assume all responsibility relating to employment, including: compensation; insurance benefits**;** retirement; workers compensation and liability insurance.
- Maintain all financial records and pay all bills relating to ~~this joint endeavor~~ the parties responsibilities outlined in this Agreement.
- Provide a financial accounting of operational costs to the JPA Joint Powers Committee at least tw~~ice~~ (2) times each year during the term of this Agreement.
- Provide annual budget estimates for Senior Center operation to City prior to July 1st ~~annually~~ of each year for inclusion in City budget process.
- Submit an invoice for payment t~~o~~f the City~~'s~~ of its portion of maintenance and operational costs as outlined in Section 3 below no later than January 1st of each year. These costs will be final**,** audited expenses for the prior ~~F~~fiscal ~~Y~~year.
- ~~Expenses~~The maintenance, operation or additional costs covered in their entirety by the District under this Agreement are as follows:
    - Community Education Director's salary (including benefits)
    - Administrative Assistant's salary (including benefits)
    - Electricity
    - Garbage
    - Water/Sewage
    - Natural Gas
    - Lawn Care

    - Snow Removal
    - Insurance
- The Expenses shared with City are as follows:
    - Senior Center Coordinator (salary and benefits)
    - Custodian (salary and benefits)
    - Phone
    - Postage
    - Copiers
    - Staff Travel
    - Contracted printing
    - General Supplies
    - Non-Instructional Tech devices
    - Dues/Membership/License/Fees
    - ARUX fees (credit card fees)
- ~~If additional costs and expenses are incurred in addition to those covered by the District under this Section or those shared with the City as outlined under Section 3, they parties shall will be considered each expense on a case-by-case basis, with both parties agreeing as to which party (or both parties) shall pay for the expense in its entirety or share the expense.~~ ¶

3. **City Responsibilities**:

- City agrees to be a responsible financial partner with the District, ensuring the success of the Senior Center Program.
- With City Council approval, ~~the~~ City shall annually contribute fifty percent (50%) of the actual operating and maintenance costs for the Senior Center Program ~~annually~~.
- Operating costs include Senior Center Coordinator salary and benefits, custodial costs, and seasonal brochure printing costs.
- City will annually review costs estimates ~~annually~~ for its responsibilities under this Agreement and ~~will~~ include them as part of the City's annual budget.
- Remit payment to School District no later than April 1st each year.
- The Expenses shared with School District are as follows:
    - Senior Center Coordinator (salary and benefits)
    - Custodian (salary and benefits)
    - Phone
    - Postage
    - Copiers
    - Staff Travel
    - Contracted printing
    - General Supplies
    - Non-Instructional Tech devices
    - Dues/Membership/License/Fees
    - ARUX fees (credit card fees)

4. **Additional Expenses**

Any expenses that are not listed above will be considered on a case by case basis by the Joint Powers Steering Committee.

5~~4~~. **Fiscal Year Explanation:**

- School District operates on a July 1st – June 30th Fiscal Year.
- City ~~of Hastings~~ operates on a January 1st – December 31st Fiscal Year.
- School District invoice provided by January 1st of each year ~~annually~~ is for the prior ~~F~~fiscal ~~Y~~year.
    - **Example:** School district FY 2024-25~~15-16~~ invoice submitted to City by January 1st 2026~~17~~.

~~Add Signature Block~~

IN WITNESS WHEREOF, the City and School District agree to be bound by the terms and conditions of this Agreement as well as all terms and conditions of the JPA, which are hereby incorporated by reference.

CITY OF HASTINGS

_____
Mary Fasbender, Mayor

_____
Kelly Murtaugh, City Clerk

_____
Date

INDEPENDENT SCHOOL DISTRICT NO. 200

_____
Dr. Tammy Champa, Superintendent

_____
Date

CONTRACT FOR SERVICES

This Contract is entered into between AB Counseling Services (hereafter referred to as the "Contractor") and Independent School District No. 200, Hastings, Minnesota (hereafter referred to as the "School District"), together referred to as the "Parties".

The Contractor and the School District agree as follows:

I. TERM

This Contract is for the period commencing September 1, 2025 and ending August 31, 2026, unless terminated pursuant to Article XI.

II. SERVICES

The Contractor will provide school-based mental health counseling services to School District students and their families as follows:

A. Consultation, assessment, supportive short-term counseling, family support and referral services regarding issues impacting students and their families. Direct services from the Contractor shall be provided in-person at designated schools. The scheduling of appointments will be between the Contractor and the student/family. The Contractor must communicate weekly schedules of student appointments to designated school personnel at each building, along with: (1) written permission from the student's parent/guardian to be excused from a specific portion of the school day; and (2) for students younger than 16 years old, written consent to receive mental health services from the Contractor.

B. The Contractor will accept referrals for services from a parent/guardian, school personnel, or a student. Referrals for students younger than 16 years old are subject to the required consent from a parent/guardian.

C. The Contractor will provide referral services to students and their families in identifying resources, both public and private, within the community which provide services and/or facilities to deal with particular issues. The Contractor shall aid students and their families in understanding the differences among the service providers, such as location, cost, waiting lists, and eligibility for third-party reimbursement. The selection of and contact with service providers other than the Contractor shall be the responsibility of the students and their families.

D. In addition to in-person services to students and their families, the Contractor shall provide telephone consultation between the hours of 8:00 a.m. and 5:00 p.m., Monday through

Friday, at the Contractor's facilities at 3503 High Point Drive, Suite 230, Oakdale, Minnesota 55128, telephone (651) 491-0616.

E. All services provided School District students and their families pursuant to this Contract shall be free of charge to the student/family.

III. CONTRACTOR'S REPORTING OBLIGATIONS

A. The Contractor will provide the School District documentation that all individuals providing services pursuant to this Contract are properly licensed as one or more of the following: Licensed Professional Counselor (LPC); Licensed Professional Clinical Counselor (LPCC); Licensed Psychologist (LP); Licensed Independent Clinical Social Worker (LICSW); Licensed Marriage and Family Therapist (LMFT).

B. Documentation that all individuals providing services pursuant to this Contract have had the required criminal background check under Minnesota Statutes §214.075 and the outcome of the background check.

C. The Contractor shall submit to the School District quarterly reports that include: (1) the number of students served by the Contractor during the preceding quarter; (2) the type of service provided to each student; (3) the number of parents/guardians/others served by the Contractor and the type of service provided; and (4) the number of individuals who were referred to another entity by the Contractor without direct service from the Contractor. The report shall not contain names or other personally identifiable information.

D. The Contractor shall meet with designated School District personnel each quarter to evaluate the utilization and effectiveness of the services provided by the Contractor and any issues related to implementation of this Contract.

IV. SPACE

The School District will provide the Contractor adequate and confidential space to provide services, subject to availability and School District needs.

V. CONFIDENTIALITY

A. Data collected, created, received, maintained, or disseminated for any purposes under this Contract are governed by the Minnesota Government Data Practices Act and the Family Educational Rights and Privacy Act (FERPA). Also, due to the nature of the services provided by the Contractor, its records are subject to the Health Insurance Portability and Accountability Act (HIPA).

B. Neither the Contractor nor the School District will release personally identifiable information regarding students, parents, or guardians to the other Party without the written informed consent of the data subject(s) or in the case of a health or safety emergency, as defined in FERPA.

VI. INDEPENDENT CONTRACT STATUS

The Contractor shall perform the services pursuant to this Contract as an independent contractor and not an employee of the School District. Neither the Contractor nor its agents or employees will be employees of the School District, and the Contractor acknowledges that it is providing services separately and independently from the School District's control, supervision, direction, and evaluation. The Contractor shall pay all required employment taxes and income tax withholding, including all federal and state income tax on any amount paid pursuant to this Contract. The Contractor has no authorization, express or implied, to bind the School District to any agreements, liability or understandings accept as expressly set forth in this Contract. The Contractor shall be solely responsible for its acts and its employees and agents.

VII. INDEMNIFICATION

The Contractor shall at all times indemnify, hold harmless, defend, and release the School District, its current and former officers, agents, employees and board members from and against any and all liability, injuries, claims, damages, settlement or loss, including costs, expenses and attorneys' fees, which arise in connection with, and relation to, or as a result of the Contractors and/or its employees or agents acts or omissions. In the event any action or proceeding is brought against the School District, the Contractor shall defend the School District, at the Contractor's expense, by legal counsel reasonably satisfactory to the School District. The paragraph is not intended to waive any defenses or limits under the Municipal Tort Claims Act, Chapter 466, or any other statutory or common law defenses. This provision survives the expiration or termination of this Contract.

VIII. INSURANCE

At all times during its performance under this Contract, the Contractor shall obtain and keep in force comprehensive general and professional liability insurance, including coverage for personal injury, property damage, liability and automobile coverage, with limits not less than $500,000 for each claimant and $1,500,000 for number of claims arising of a single occurrence. The policies shall name the School District as an additional insured, and the Contractor must provide the School

District with Certificates of Insurance evidencing all coverages, limits and endorsements required pursuant to this Contract within ten (10) days of execution of this Contract.

IX. ASSIGNMENT

The Contractor's obligations under this Contract may not be assigned, delegated or transferred to any other person, firm or corporation without the prior written consent of the School District. The School District may void any purported assignment, delegation or subcontracting in violation of this Article.

X. COMPENSATION

The School District will pay the Contractor $30,000.00 in 12 monthly installments of $2,500.00 commencing on September 1, 2025.

XI. TERMINATION

The School District or the Contractor may terminate this Contract at any time without cause upon thirty (30) days written notice to the other Party. In the event of such termination, the Contractor shall be entitled to payment, calculated on a pro rata basis, and the School District shall be entitled to a refund on the same basis. Either Party may terminate this Contract effective immediately due to a material breach by the other Party. Termination based on a material breach shall be effective upon receipt of written notice.

XII. CHOICE OF LAW, FORUM, SELECTION, ENTIRE CONTRACT AND AMENDMENT

This Contract shall be construed under Minnesota law. An action arising out of this Contract shall be heard by a state court in Minnesota. This Contract constitutes the entire Contract and understanding of the Parties and replaces any prior or contemporaneous agreements, whether written or oral. Any amendments to the Contract shall be writing and executed by the Parties.

XIII. FORCE MAJEURE

Neither Party shall be liable to the other Party for any loss or damage resulting from a delay or failure to perform due to unforeseeable acts or events outside the defaulting Party's reasonable control, providing the defaulting Party gives notice to the other Party as soon as possible. Acts and events may include acts of God, acts of terrorism, war, fire, flood, epidemic, pandemic, acts of civil or military authority, and natural disasters.

XIII. NOTICE

Any notice which is required or permitted be given pursuant to this Contract shall not be effective unless delivered in writing to a designated representative as indicated below:

School District:
Dr. Kristine Wehrkamp-Herman, Superintendent
Hastings Public Schools, ISD #200
1000 West 11th Street
Hastings, MN 55033

Contractor:
Amy Brown
AB Counseling Services
3503 High Point Drive N, #230
Oakdale, MN 55128

IN WITNESS WHEREOF, the School District and the Contractor have executed this Contract and intend to be bound by its terms.

HASTINGS PUBLIC SCHOOLS	AB COUNSELING SERVICES, LLC
By:_____	By: Amy M B
Name:_____	Name: Amy M. Brown
Title:_____	Title: Licensed Marriage & Family Therapist
Date:_____	Date: 11-17-2025