



# MINNEOTA PUBLIC SCHOOLS | SCHOOL BOARD MEETING

Monday, November 24, 2025 @ 5:30 pm | Conference Room #103

+ *Mission:* A community in continuous pursuit of excellence.

+ *Vision:* A partnership of staff, family, and community promoting lifelong learning in an everchanging world.

## AGENDA – REGULAR MEETING

### 1. Regular Order of Business

- 1.1. Call to Order .....Chair Thostenson
- 1.2. Pledge of Allegiance
- 1.3. Roll Call
- 1.4. Approval of the Meeting Agenda..... M/S/V
- 1.5. Recognition of Visitors and Guests
- 1.6. Viking Pride: Positive Comments by School Board Members and Administration ..... I/D

### 2. Presentation

- 2.1. 2024-2025 Financial Audit: Lisa Zmeskal, Hoffman-Brobst..... I/D

### 3. Business Agenda

- 3.1. Student Enrollment
- 3.2. Student Activity Account
- 3.3. Financial Report
- 3.4. Approve Bills-Check Register..... M/S/V

### 4. Leadership Reports

- 4.1. School Board and Committee Reports: School Board Members
- 4.2. Activities Director/Community Education Coordinator: Patty Myrvik
- 4.3. Elementary Principal/Curriculum Coordinator: Nicolle Johnston
- 4.4. High School Principal: Lindsey Larson
- 4.5. Superintendent: Scott Monson

### 5. Approve Consent Agenda Items ..... M/S/V

- 5.1. Minutes of the October 22, 2025 Regular Meeting
- 5.2. Personnel Items
- 5.3. Fundraiser Request

### 6. Items Removed from the Consent Agenda ..... I/D/M/S/V

### 7. Previous Business

- 7.1. Approve 2<sup>nd</sup> Reading of Policies and Procedures ..... M/S/V
  - 7.1.1. Policy #406: Public and Private Personnel Data
  - 7.1.2. Policy #417: Chemical Use and Abuse
  - 7.1.3. Policy #419: Tobacco-Free Environment
  - 7.1.4. Policy #502: Search of Student Lockers, Desks, Personal Possessions, and Student’s Person
  - 7.1.5. Policy #507: Corporal Punishment and Prone Restraint
  - 7.1.6. Policy #509: Enrollment of Nonresident Students
  - 7.1.7. Policy #512: School Sponsored Student Publications and Activities
  - 7.1.8. Policy #513: Student Promotion, Retention, and Program Design
  - 7.1.9. Policy #517: Student Recruiting
  - 7.1.10. Policy #518: DNR-DNI Orders

**8. New Business**

- 8.1. Accept/Approve the 2024-2025 Financial Audit..... M/S/V
- 8.2. Conduct Single Reading of Policies With Substantive Changes..... M/S/V
  - 8.2.1. Policy #306: Administrator Code of Ethics
  - 8.2.2. Policy #606: Textbooks and Instructional Materials
  - 8.2.3. Policy #712: Video Recording Other Than On Buses
  - 8.2.4. Policy #722: Public Data and Data Subject Requests
- 8.3. Conduct 1<sup>st</sup> Review of Policies and Procedures..... I/D
  - 8.3.1. Policy #535: Service Animals in Schools
  - 8.3.2. Policy #604: Instructional Curriculum
  - 8.3.3. Policy #607: Organization of Grade Levels
  - 8.3.4. Policy #608: Instructional Services-Special Education
  - 8.3.5. Policy #609: Religion
  - 8.3.6. Policy #610: Field Trips
  - 8.3.7. Policy #611: Home Schooling
  - 8.3.8. Policy #613: Graduation Requirements
  - 8.3.9. Policy #614: School District Testing Plan and Procedure
  - 8.3.10. Policy #615: Testing Accommodations, Modifications, and Exemptions for IEP, Section 504 Plans, and LEP Students
  - 8.3.11. District Procedures: Staff Communications Guidelines; Use of Personal vs. District Communication Tools
- 8.4. Review 2025 SWWC Service Cooperative Board of Directors’ Election..... I/D
- 8.5. Review Safe Routes to Schools Walking Audit..... I/D
- 8.6. Schedule a Joint Work Session with the Ivanhoe School Board for Wednesday, December 10, 2025 at 7:00 pm ..... M/S/V
- 8.7. Approve a Resolution for Acceptance of Gifts/Donations/Grants ..... M/S/V-RC
- 8.8. Closed Session Pursuant to MS 13D.03 for Labor Negotiations Strategy..... M/S/V
- 8.9. Re-Open the Meeting ..... M/S/V

**9. Calendar Review: Meeting & Dates ..... I/D**

**10. Potential Items for Future Meetings ..... I/D**

**11. Adjournment ..... M/S/V**

# Minneota Public Schools Switches to Solar Energy with All Energy Solar



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NEWS PROVIDED BY  
**All Energy Solar, Inc →**  
Nov 18, 2025, 09:30 ET

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SAINT PAUL, Minn., Nov. 18, 2025 /PRNewswire/ – Earlier this year, Minneota Public Schools made a powerful move to solar energy for its high school's electricity needs. **All Energy Solar**, a leading solar installer in the **Midwest headquartered in St Paul, Minnesota**, helped the school make that transition with assistance from a state program designed for just this **type of project**.

In 2021, the Minnesota State Legislature launched the **Solar for Schools grant program** for all school districts across the state. This program aims to encourage the installation of solar energy systems for educational institutions, while also providing an opportunity to incorporate renewable energy awareness and instruction into the schools' curriculum.

**Minneota Public Schools**, a Kindergarten through 12th-grade school district located in southwest Minnesota, is a beacon of academic excellence. With impressive rankings, including #17 in the state for State Assessment Proficiency and #19 in State Assessment Performance, coupled with a remarkable 100% graduation rate, the school's commitment to educational excellence is unwavering. Upon learning more about the Solar for Schools program in 2024, Minneota Schools pursued a project as a forward-thinking solution that benefits both the environment and their community.

"The school's solar energy system has a capacity of 47.56 kW and consists of 82 panels installed on the gymnasium's rooftop," said Minneota Facilities Manager, Les Engler. "The system has been working very well for the school with the help of **All Energy Solar**."

There are currently three science classes that are incorporating solar energy into their curriculum. Each class utilizes an innovative app that enables them to monitor the new array's solar inverters and even individual **solar panel** output. This hands-on experience not only enriches their understanding of **renewable energy** but also empowers them to engage with real-world technology in a meaningful way.

"At All Energy Solar, we're proud to have **delivered over 11,000 successful projects through our 16 years in business**," said **Michael Thalhimer, Director of Business Development** at All Energy Solar.

"Each project is unique and impactful in its own way, and we've been **fortunate to serve** an incredible diversity of clients over the years. Working with schools and school districts like Minnesota is some of the most **rewarding work** we can do. We believe in the **transformative power of solar energy** and especially enjoy the opportunity to help more educational institutions in our home state leverage this great programming to reap the many benefits of solar as a clean, cost-saving resource. The impact on students, faculty and their surrounding communities is really inspiring."

### **About All Energy Solar**

All Energy Solar is a full-service solar energy solutions provider for residential, commercial, agricultural, and government customers seeking to make the transition to solar energy. With industry-leading certifications and full electrical and building licenses, All Energy Solar installs quality solar power systems with excellent customer service throughout the experience and after installation. Visit **[allenergysolar.com](http://allenergysolar.com)**

SOURCE All Energy Solar, Inc



**PRESENTATION**

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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## **INTRODUCTORY SECTION**

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
SCHEDULE OF SCHOOL BOARD MEMBERS AND OFFICIALS  
JUNE 30, 2025**

<b><u>SCHOOL BOARD MEMBERS</u></b>		<b><u>TERM EXPIRES</u></b>
Abby Thostenson	Chairperson	January 1, 2027
Julie Mead	Vice Chairperson	January 1, 2030
Ryan Runia	Treasurer	January 1, 2030
Martin Hennen	Clerk	January 1, 2027
Thomas Skorczewski	Director	January 1, 2027
Jon Buysse	Director	January 1, 2027
Emily Coequyt	Director	January 1, 2030

**SCHOOL OFFICIAL**

Scott Monson	Superintendent
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## INDEPENDENT AUDITOR'S REPORT

Members of the School Board  
Independent School District No. 414  
Minneota, Minnesota

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of Independent School District No. 414, Minneota, Minnesota as of and for the year ended June 30, 2025, and the related notes to the basic 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 and each major fund of Independent School District No. 414, Minneota, Minnesota as of June 30, 2025, and the respective changes in financial position 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 Independent School District No. 414, Minneota, Minnesota, 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.

#### *Change in Accounting Principle*

As described in Note 9 to the financial statements, in 2025, Independent School District No. 414, Minneota, Minnesota adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

#### *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 Independent School District No. 414, Minneota, Minnesota's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility 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 Independent School District No. 414, Minneota, Minnesota'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 Independent School District No. 414, Minneota, Minnesota's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information 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 Independent School District No. 414, Minneota, Minnesota's basic financial statements. The accompanying uniform financial accounting and reporting standards compliance table is presented for purposes of additional analysis and is 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 uniform financial accounting and reporting standards compliance table is 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 audit report. The other information comprises the introductory and other supplementary information sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### ***Report on Summarized Comparative Information***

We have previously audited Independent School District No. 414, Minneota, Minnesota's June 30, 2024 financial statements, and our report, dated November 18, 2024, expressed unmodified opinions on the respective financial statements of the governmental activities and each major fund. In our opinion, the summarized 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.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025, on our consideration of Independent School District No. 414, Minneota, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 Independent School District No. 414, Minneota, Minnesota'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 Independent School District No. 414, Minneota, Minnesota's internal control over financial reporting and compliance.

*Hoffman + Brobst, PLLP*

Hoffman & Brobst, PLLP  
Certified Public Accountants  
Marshall, Minnesota

November 19, 2025

**REQUIRED SUPPLEMENTAL INFORMATION**

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

As management of Independent School District No. 414, Minneota, Minnesota, we offer readers of Independent School District No. 414, Minneota, Minnesota's financial statements this narrative overview and analysis of the financial activities of Independent School District No. 414, Minneota, Minnesota for the fiscal year ended June 30, 2025.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2024-2025 fiscal year include the following:

- Net position in the Statement of Net Position decreased \$324,401 from the prior year to \$2,574,630. This decrease was primarily due to the implementation of GASB Statement No. 101, *Compensated Absences*, offset by assumption changes for both the Teacher Retirement Association and Public Employees Retirement Association as it relates to pensions and overall positive operating results in the governmental funds due to favorable differences between actual and expected investment earnings, and gifts and bequests, and increases in revenue from state and federal sources.
- The District's General Fund revenues exceeded expenditures and other financing uses for the year by \$543,463. The unassigned fund balance decreased by \$29,087 and the various nonspendable, restricted, and assigned fund balances increased by \$572,550. The General Fund unassigned fund balance as of June 30, 2025, was \$1,253,949.
- A ten-year tuition agreement has been approved with the Ivanhoe School District to educate Ivanhoe students in grades 7-12 through fiscal year 2029. The District enrolled 54 students through the tuition agreement in 2024-2025. The collaboration the District has with the Ivanhoe School District continues to increase revenue and provide financial and enrollment stability.
- The District was compliant with its existing fund balance policy on June 30, 2025. The District maintained 25% of the District's General Fund operating budget (excluding restricted expenditures) in the combined total of the General Fund committed, assigned, and unassigned fund balances. This is above the 12%-15% stated in the fund balance policy.
- The District implemented GASB Statement No. 101, *Compensated Absences*, which establishes new criteria for accounting and financial reporting for compensated absences liabilities. Beginning governmental activities net position has been restated from \$2,899,031 to \$1,522,417 (a decrease of \$1,376,614).

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial section of the annual report consists of four parts. They are:

- Independent Auditor's Report,
- Required Supplementary Information which includes the Management's Discussion and Analysis (this section),
- Basic financial statements, notes to the basic financial statements, and
- Other supplementary information, and other required reports and information.

The basic financial statements include two kinds of statements that present different views of the District:

- The government-wide financial statements, including the Statement of Net Position and the Statement of Activities, provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements 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. 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 an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial 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 shown in one category:

- **Governmental Activities** – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food service, and community education. Property taxes and state aids finance most of these activities.

**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 are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District has one kind of fund:

- **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 funds 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 statements, additional information (reconciliation schedules) follows the governmental funds statements that explain the relationship (or differences) between these two types of financial statement presentations.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (GOVERNMENT-WIDE FINANCIAL STATEMENTS)  
NET POSITION**

The District's combined net position was \$2,574,630 on June 30, 2025. This was a decrease of 11.2% from the previous year total of \$2,899,031. A summary of the District's net position is as follows:

<b>Net Position – Governmental Activities</b>			<b>Percentage Change</b>
	<u><b>6/30/2025</b></u>	<u><b>6/30/2024</b></u>	
Current and Other Assets	\$ 8,999,444	\$ 8,374,903	
Capital and Right of Use Assets	<u>12,131,495</u>	<u>12,777,332</u>	
<b>Total Assets</b>	<u><b>21,130,939</b></u>	<u><b>21,152,235</b></u>	<b>(0.1%)</b>
Related to OPEB	17,026	16,927	
Related to Pensions	<u>1,174,059</u>	<u>1,197,810</u>	
<b>Total Deferred Outflows of Resources</b>	<u><b>1,191,085</b></u>	<u><b>1,214,737</b></u>	<b>(1.9%)</b>
Current Liabilities	2,365,405	1,996,394	
Noncurrent Liabilities	<u>13,637,332</u>	<u>14,738,532</u>	
<b>Total Liabilities</b>	<u><b>16,002,737</b></u>	<u><b>16,734,926</b></u>	<b>(4.4%)</b>
Property Tax Levied for Subsequent Year's Expenditures	2,491,096	2,333,441	
Related to OPEB	49,241	68,974	
Related to Pensions	<u>1,204,320</u>	<u>330,600</u>	
<b>Total Deferred Inflows of Resources</b>	<u><b>3,744,657</b></u>	<u><b>2,733,015</b></u>	<b>37.0%</b>
Net Investment in Capital and Right of Use Assets	4,499,842	4,399,132	
Restricted	1,846,959	770,682	
Unrestricted	<u>(3,772,171)</u>	<u>(2,270,783)</u>	
<b>Total Net Position</b>	<u><b>\$ 2,574,630</b></u>	<u><b>\$ 2,899,031</b></u>	<b>(11.2%)</b>

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (GOVERNMENT-WIDE FINANCIAL STATEMENTS) (Cont'd)  
CHANGE IN NET POSITION**

The change in net position occurs as a result of revenues being greater than expenses for the year ended June 30, 2025 offset by the implementation of GASB Statement No. 101, Compensated Absences. The District reported overall positive operating results in the governmental funds due to favorable differences between actual and expected investment earnings, and gifts and bequests, and increases in revenue from state and federal sources. Assumption changes for both the Teacher Retirement Association and Public Employees Retirement Association as it relates to pensions also contributed to the change in net position. A summary of the District's revenues and expenses is as follows:

<b>Change in Net Position – Governmental Activities</b>			<b>Percentage Change</b>
<b>Revenues</b>	<b><u>6/30/2025</u></b>	<b><u>6/30/2024</u></b>	
Program Revenues			
Charges for Services	\$ 706,680	\$ 748,086	
Operating Grants and Contributions	2,505,452	2,342,379	
Capital Grants and Contributions	290,654	50,106	
General Revenues			
Property Taxes	1,644,716	1,688,883	
Unallocated Federal and State Aid	5,430,987	5,010,174	
Other	<u>336,866</u>	<u>265,534</u>	
<b>Total Revenues</b>	<b><u>10,915,355</u></b>	<b><u>10,105,162</u></b>	<b>8.0%</b>
<b>Expenses</b>			
District and School Administration	609,360	575,242	
District Support Services	253,282	392,951	
Regular Instruction	3,953,992	3,598,612	
Vocational Instruction	169,028	170,054	
Exceptional Instruction	1,142,862	1,116,476	
Community Education and Services	270,867	222,310	
Instructional Support Services	226,409	176,663	
Pupil Support Services	1,084,572	1,026,259	
Site, Buildings and Equipment	1,045,628	878,866	
Fiscal and Other Fixed Cost Programs	74,768	40,372	
Interest on Long-Term Debt	314,268	324,715	
Depreciation and Amortization - Unallocated	<u>718,106</u>	<u>718,362</u>	
<b>Total Expenses</b>	<b><u>9,863,142</u></b>	<b><u>9,240,882</u></b>	<b>6.7%</b>
<b>Increase (Decrease) in Net Position</b>	<b><u>1,052,213</u></b>	<b><u>864,280</u></b>	
<b>Beginning of Year Net Position</b>			
As Originally Stated	2,899,031	2,034,751	
Restatement for Adoption of GASB 101	<u>(1,376,614)</u>	<u>-</u>	
<b>Beginning Net Position, as Restated</b>	<b><u>1,522,417</u></b>	<b><u>2,034,751</u></b>	
<b>End of Year Net Position</b>	<b><u>\$ 2,574,630</u></b>	<b><u>\$ 2,899,031</u></b>	<b>(11.2%)</b>

The District's total revenues consisted of program revenues of \$3,502,786, property taxes of \$1,644,716, unallocated federal and state aids of \$5,430,987, earnings on investments of \$253,662, and a small amount from miscellaneous other sources. Expenses totaling \$9,863,142 consisted primarily of student instructional costs of \$5,265,882, student support services of \$1,310,981 administration costs of \$862,642, site, buildings and equipment costs of \$1,045,628, unallocated depreciation and amortization costs of \$718,106, community education services of \$270,867, interest on long-term debt of \$314,268, and minor other amounts.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (GOVERNMENT-WIDE FINANCIAL STATEMENTS) (Cont'd)**

**CHANGE IN NET POSITION (Cont'd)**

The cost of all governmental activities this year was \$9,863,142.

- The users of the District's programs paid for 7.2%, or \$706,680, of the costs.
- The federal and state governments subsidized certain programs with grants and contributions. This totaled \$2,796,106, or 28.3% of the total costs.
- Most of the District's net costs of services (\$6,360,356), however, were paid for by state taxpayers based on the statewide education aid formula and by District taxpayers.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (FUND FINANCIAL STATEMENTS)  
FUND BALANCE**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$5,890,234. This was up from \$5,417,885 at the end of the prior year, an increase of \$472,349. The General Fund increased \$543,463, primarily due to an increase in gifts and bequests, general education and miscellaneous state aid and federal aid, offset by an increase in salaries and benefits, and an operating transfer to the Community Service Fund. The Food Service Fund had a decrease of \$9,789 mainly due to an increase in food costs. The Community Service Fund decreased \$93,114, before other financing sources, due to program expenditures exceeding state revenue and fees from patrons in the School Readiness Program. This decrease was offset by an operating transfer from the General Fund resulting in a net fund balance decrease of \$1,032. The Building Construction Fund had a decrease of \$135,431 due to technology and technology upgrade expenditures. The Debt Service Fund increased \$75,138 due to revenues exceeding normal debt payments.

**REVENUES AND EXPENDITURES**

Revenues and other financing sources of the District's governmental funds totaled \$10,895,194. This was a decrease of 14.6% from the previous year total of \$12,759,465. Total expenditures and other financing uses were \$10,422,845. This was an increase of 7.2% from the previous year total of \$9,718,889. A summary of the revenues, expenditures, and other financing sources (uses) reported on the governmental financial statements is as follows:

**Revenues and Expenditures – Governmental Funds**

	<u>Revenue</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Fund Balance Increase (Decrease)</u>
General Fund	\$ 8,381,959	\$ 7,746,414	\$ (92,082)	\$ 543,463
Food Service Fund	493,156	502,945	-	(9,789)
Community Service Fund	177,230	270,344	92,082	(1,032)
Building Construction Fund	128,927	264,358	-	(135,431)
Debt Service Fund	<u>1,621,840</u>	<u>1,546,702</u>	-	<u>75,138</u>
<b>Totals</b>	<b><u>\$ 10,803,112</u></b>	<b><u>\$ 10,330,763</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 472,349</u></b>

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (FUND FINANCIAL STATEMENTS) (Cont'd)  
GENERAL FUND**

The General Fund is used by the District to record the primary operations of providing educational services to students from kindergarten through grade twelve. Pupil transportation activities, capital purchases, and major maintenance projects are also included in the General Fund.

The following schedule presents a summary of General Fund revenues:

<b>Revenues – General Fund</b>				
	<b>Year Ended <u>6/30/2025</u></b>	<b>Year Ended <u>6/30/2024</u></b>	<b>Amount <u>Change</u></b>	<b>Percentage <u>Change</u></b>
Local Sources				
Property Taxes	\$ 923,824	\$ 1,120,346	\$ (196,522)	(17.5%)
Tuition and Contracts	378,051	403,456	(25,405)	(6.3%)
Other Local Sources	617,911	313,765	304,146	96.9%
State Sources	6,236,103	6,046,820	189,283	3.1%
Federal Sources	224,488	164,692	59,796	36.3%
Sales and Other Conversion of Assets	<u>1,582</u>	<u>10,338</u>	<u>(8,756)</u>	<u>(84.7%)</u>
<b>Total Revenues</b>	<b><u>\$ 8,381,959</u></b>	<b><u>\$ 8,059,417</u></b>	<b><u>\$ 322,542</u></b>	<b><u>4.0%</u></b>

The following schedule presents a summary of General Fund expenditures and other financing uses:

<b>Expenditures – General Fund</b>				
	<b>Year Ended <u>6/30/2025</u></b>	<b>Year Ended <u>6/30/2024</u></b>	<b>Amount of <u>Increase (Decrease)</u></b>	<b>Percent <u>Increase (Decrease)</u></b>
Salaries and Wages	\$ 4,376,768	\$ 4,296,694	\$ 80,074	1.9%
Employee Benefits	1,002,932	1,013,107	(10,175)	(1.0%)
Purchased Services	1,614,790	1,464,442	150,348	10.3%
Supplies and Materials	521,938	660,926	(138,988)	(21.0%)
Other Expenditures	23,059	20,690	2,369	11.4%
Capital Expenditures	200,327	199,480	847	0.4%
Debt Service Expenditures	<u>6,600</u>	<u>18,449</u>	<u>(11,849)</u>	<u>(64.2%)</u>
<b>Total Expenditures</b>	<b><u>7,746,414</u></b>	<b><u>7,673,788</u></b>	<b><u>72,626</u></b>	<b><u>0.9%</u></b>
Other Financing Uses				
Operating Transfer Out	<u>92,082</u>	<u>67,553</u>	<u>24,529</u>	<u>36.3%</u>
<b>Total Expenditures and Other Financing Uses</b>	<b><u>\$ 7,838,496</u></b>	<b><u>\$ 7,741,341</u></b>	<b><u>\$ 97,155</u></b>	<b><u>1.3%</u></b>

In summary, the 2024-2025 General Fund revenue exceeded expenditures and other financing uses by \$543,463. As a result, the total fund balance increased to \$2,793,389 at June 30, 2025. After deducting statutory and accounting standards restrictions, the unassigned fund balance decreased \$29,087 to \$1,253,949 at June 30, 2025. The District closely monitors the General Fund unassigned fund balance through its budgeting process throughout the year.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (FUND FINANCIAL STATEMENTS) (Cont'd)  
GENERAL FUND BUDGETARY HIGHLIGHTS**

During the year ended June 30, 2025 the District revised its operating budget once. This revision was planned, and was necessary because when the initial budget was prepared and adopted (a budget must be in place prior to the beginning of the fiscal year on July 1) details of student enrollment numbers, salary details, staffing levels, and other significant information items were not yet definite. The revision was made in February 2025 to reflect changes in enrollment data, state funding adjustments, and unforeseen changes in expenditures categories.

While the District's final budget for the General Fund anticipated that revenue and other financing uses would exceed expenditures by \$20,568 the actual results for the year showed a surplus of \$543,463.

- Actual revenues were \$414,912 or 5.2 percent, more than budget, due primarily to more state general education aid and other miscellaneous state aids, gifts and bequests, and earnings from investments partially offset by less levy revenue and federal revenue than expected.
- Actual expenditures and other financing uses were \$107,983 or 1.4 percent, less than budget. This was mainly due to less regular instruction, pupil support and debt service expenditures than budgeted. This is partially offset by more instructional support services and capital outlay spent than budgeted, in addition to an operating transfer out that was not budgeted for.

**FOOD SERVICE FUND**

The Food Service Fund revenue for 2024-2025 totaled \$493,156 and expenditures were \$502,945, resulting in the fund balance decreasing \$9,789. This decrease is due primarily to less food sales than expected, offset by expenditures being less than budgeted for payroll and related benefits. The June 30, 2025 Food Service Fund fund balance is \$174,462.

**COMMUNITY SERVICE FUND**

In 2024-2025, the total revenues and other financing sources for the Community Service Fund were \$269,312 and total expenditures were \$270,344. Total expenditures exceeded revenues and other sources by \$1,032, resulting in a decrease of the same amount in the June 30, 2025 fund balance. The Community Service Fund fund balance as of June 30, 2025 is \$52,145.

**BUILDING CONSTRUCTION FUND**

The Building Construction Fund expenditures exceeded revenues and other financing sources by \$135,431 in 2024-2025 due to no new bonds issued and technology and technology expenditures exceeding earnings from investments. The Building Construction Fund fund balance as of June 30, 2025 is \$2,506,886.

**DEBT SERVICE FUND**

The Debt Service Fund revenues exceeded expenditures by \$75,138 in 2024-2025 due to the statutory levy process and various aids exceeding debt service payments. The Debt Service Fund fund balance as of June 30, 2025 is \$363,352.

**CAPITAL AND RIGHT OF USE ASSETS AND DEBT ADMINISTRATION**

**CAPITAL AND RIGHT OF USE ASSETS**

As of June 30, 2025, the District had net capital and right of use assets of \$12,131,495 representing a broad range of capital and right of use assets, including school buildings and improvements, computer and audio-visual equipment, and various other equipment for instructional, support and administrative purposes. Total depreciation and amortization expense for the year was \$845,082. Information about the District's capital and right of use assets is shown below. More detailed information about the District's capital and right of use assets is presented in Note 4 to the basic financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**CAPITAL AND RIGHT OF USE ASSETS AND DEBT ADMINISTRATION (Cont'd)  
CAPITAL AND RIGHT OF USE ASSETS (Cont'd)**

**Capital and Right of Use Assets – Governmental Activities**

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>Percentage Change</u>
Land	\$ 65,665	\$ 65,665	0.0%
Buildings and Improvements	20,858,327	20,858,327	0.0%
Equipment and Vehicles	2,712,939	2,513,694	7.9%
Right of Use Asset	33,000	33,000	0.0%
Less Accumulated Depreciation and Amortization	<u>(11,538,436)</u>	<u>(10,693,354)</u>	7.9%
<b>Total Net Capital and Right of Use Assets</b>	<b><u>\$ 12,131,495</u></b>	<b><u>\$12,777,332</u></b>	<b>(5.1%)</b>

**DEBT ADMINISTRATION**

At year-end, the District had \$9,700,000 in general obligation bonds outstanding. The District also had various other long-term liabilities as detailed in Note 5 to the basic financial statements.

- The District continues to pay its scheduled debt payments, retiring \$1,121,600 of bonds and lease liabilities in the year ending June 30, 2025.

**Outstanding Debt**

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>Percentage Change</u>
General Obligation Bonds	\$ 9,700,000	\$10,815,000	(10.3%)
Right of Use Lease	<u>6,600</u>	<u>13,200</u>	(50.0%)
<b>Total</b>	<b><u>\$ 9,706,600</u></b>	<b><u>\$10,828,200</u></b>	<b>(10.4%)</b>

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

The Minnesota Legislature has made available to districts a \$300 board-controlled levy and a \$424 local optional revenue levy, giving the Minneota District a total of \$724 of board-authorized levy. With the exception of these levies, the District is dependent on the State of Minnesota and local taxpayers for its revenue authority. On November 2, 2021, a ten-year, \$500,000 per year, technology levy was passed. This new levy was to be effective for the 2022-2023 school year. On May 9, 2023, the District passed two Special Election Questions, which essentially 'repealed' the November 2021, ten-year, \$500,000 per year technology levy and replaced it with an eight-year, \$250,000 per year technology levy and the sale of an eight-year, \$2.45 million bond to fund technology.

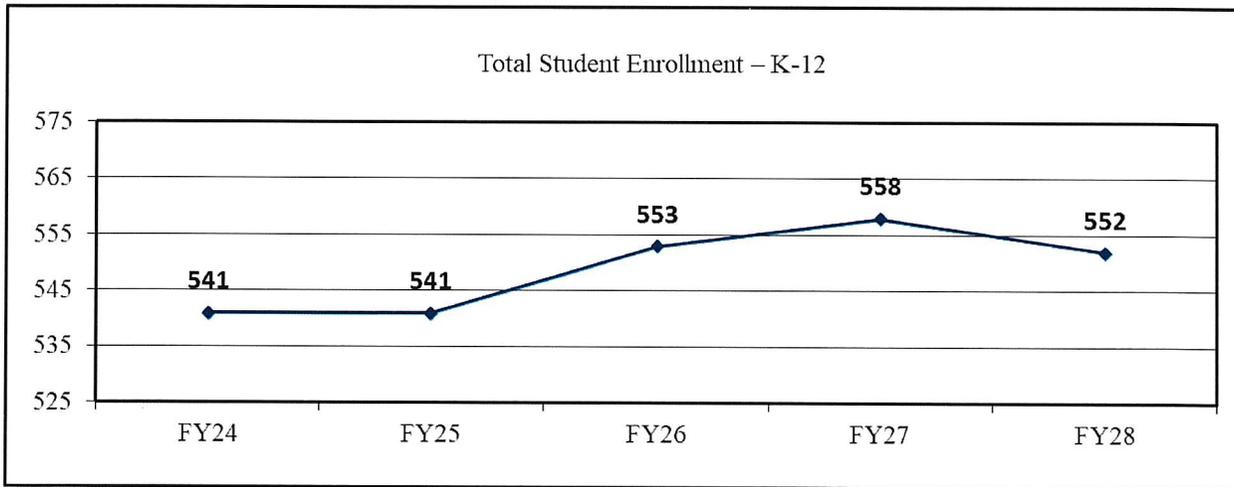
In the 2023 Legislative Session, the Legislature approved foundation formula increases of 2.75% for the 2025-2026 fiscal year. This has a positive effect for school district operations and maintaining a balanced budget. The Legislature also approved free breakfast and lunch to all K-12 students, regardless of family income during the 2023 Legislative session. This has a positive effect for school district food service funds. Along with these, long-term facilities maintenance revenue was approved in the 2015 Legislative Session, began in 2016-2017, and will increase per pupil unit each year. This has a significant, positive effect for the District as the District has been working to maintain the facilities in the District. Economic conditions in Minnesota have been changing and hopefully the Legislature will continue to have options available to them in providing programs and support for K-12 education.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

**FACTORS BEARING ON THE DISTRICT’S FUTURE (Cont’d)**

K–12 student enrollment for the 2024–2025 school year, including students attending through the Ivanhoe tuition agreement, remained steady at 541 students, consistent with the previous year. Because student enrollment drives a significant portion of General Fund revenue and state funding, this enrollment stability had a positive impact on the District’s 2024–2025 budget. Student enrollment is projected to remain stable or increase slightly through 2026–2027. However, current projections suggest a possible modest decline in 2027–2028.

The District continues to use data-driven enrollment and financial planning tools, along with conservative budgeting practices and ongoing budget monitoring, to proactively manage and prepare for potential changes in enrollment. The graph below represents all K–12 students, including those open-enrolled into the District and Ivanhoe tuition students. Given the potential for unanticipated enrollment fluctuations and uncertain state funding levels, the District will continue to closely monitor enrollment, revenues, and expenditures to ensure long-term financial stability and continued support for high-quality educational programs.



Salary and benefit costs represent just under 70% of the District’s General Fund operating expenditures, reflecting the District’s continued investment in excellent staff along with a commitment to provide quality programming for students. Teacher contracts are negotiated on two-year cycles, with the current agreement that expired on June 30, 2025. As of the date of this audit, negotiations for the 2025-2027 teacher contract have not started. Contracts with certified staff were approved in or before June 2025, with most extending through June 30, 2026. The Superintendent’s contract is effective from July 2025 through June 2026, and both the High School Principal and Elementary Principal/Curriculum Director contracts are current. In addition, the Paraprofessional and Educational Consultant contract was approved for a two-year term, expiring June 30, 2026.

The District remains committed to bargaining in good faith with all staff and staff groups while doing so maintaining fiscal responsibility and ensuring that future agreements align with the District’s long-range financial goals and available resources.

**CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT**

This financial report is designed to provide District 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 one has questions about this report or needs additional financial information, contact the Business Office, Independent School District No. 414, 504 N. Monroe Street, Minneota, MN 56264, visit the District website at [www.minneotaschools.org](http://www.minneotaschools.org) or call (507) 872-6532.

## **BASIC FINANCIAL STATEMENTS**

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
STATEMENT OF NET POSITION  
JUNE 30, 2025  
(with Partial Comparative Information as of June 30, 2024)

	Governmental Activities	
	2025	2024
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Investments	\$ 5,883,207	\$ 4,352,713
Property Taxes Receivable-Net	1,604,791	1,547,689
Accounts and Interest Receivable	125,338	163,143
Due From State of Minnesota	973,464	949,974
Due From Federal Government	40,505	111,646
Due From Other Government Units	-	1,984
Inventory	39,117	54,523
Prepaid Expenses	97,722	82,641
Total Current Assets	<b>8,764,144</b>	<b>7,264,313</b>
<b>Noncurrent Assets:</b>		
Investments	235,300	1,110,590
Capital and Right of Use Assets:		
Land	65,665	65,665
Other Capital and Right of Use Assets, Net of Depreciation and Amortization	12,065,830	12,711,667
Total Noncurrent Assets	<b>12,366,795</b>	<b>13,887,922</b>
<b>TOTAL ASSETS</b>	<b>21,130,939</b>	<b>21,152,235</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to OPEB	17,026	16,927
Related to Pensions	1,174,059	1,197,810
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,191,085</b>	<b>1,214,737</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 22,322,024</b>	<b>\$ 22,366,972</b>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Salaries Payable	\$ 201,165	\$ 199,330
Accounts and Interest Payable	345,709	426,856
Due to State of Minnesota	34,289	36,000
Payroll Liabilities	164,794	163,644
Unearned Revenue	6,115	6,415
Current Portion of Long-Term Liabilities	1,613,333	1,164,149
Total Current Liabilities	<b>2,365,405</b>	<b>1,996,394</b>
<b>Noncurrent Liabilities:</b>		
Noncurrent Portion of Long-Term Liabilities	9,847,362	9,948,436
Net Pension Liability	3,638,809	4,646,251
Total OPEB Liability	151,161	143,845
Total Noncurrent Liabilities	<b>13,637,332</b>	<b>14,738,532</b>
<b>TOTAL LIABILITIES</b>	<b>16,002,737</b>	<b>16,734,926</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Tax Levied for Subsequent Year's Expenditures	2,491,096	2,333,441
Related to OPEB	49,241	68,974
Related to Pensions	1,204,320	330,600
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>3,744,657</b>	<b>2,733,015</b>
<b>NET POSITION</b>		
Net Investment in Capital and Right of Use Assets	4,499,842	4,399,132
Restricted For:		
Capital Asset Acquisition	733,318	347,314
Debt Service	222,467	70,098
Food Service	174,462	184,251
Community Service	50,879	53,289
Other Activities	665,833	115,730
Unrestricted	(3,772,171)	(2,270,783)
<b>TOTAL NET POSITION</b>	<b>2,574,630</b>	<b>2,899,031</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 22,322,024</b>	<b>\$ 22,366,972</b>

The accompanying notes are an integral part of the basic financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(with Partial Comparative Information for the Year Ended June 30, 2024)**

Functions/Programs	2025			2024	
	Expenses	Program Revenues	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
<b>Governmental Activities:</b>					
District and School Administration	\$ 609,360	\$ -	\$ -	(609,360)	(575,242)
District Support Services	253,282	-	-	(253,282)	(392,951)
Regular Instruction	3,953,992	461,084	4,748	(2,583,724)	(2,329,795)
Vocational Instruction	169,028	-	-	(169,028)	(170,054)
Exceptional Instruction	1,142,862	103,709	-	(108,640)	(57,174)
Community Education and Services	270,867	103,520	-	(126,445)	(77,446)
Instructional Support Services	226,409	40,902	-	(186,409)	(136,663)
Pupil Support Services	1,084,572	38,367	45,906	(492,616)	(479,421)
Site, Buildings and Equipment	1,045,628	81,918	240,000	(723,710)	(798,116)
Fiscal and Other Fixed Cost Programs	74,768	-	-	(74,768)	(40,372)
Interest on Long Term Debt	314,268	-	-	(314,268)	(324,715)
Depreciation and Amortization-Unallocated **	718,106	-	-	(718,106)	(718,362)
<b>Total Governmental Activities</b>	<b>9,863,142</b>	<b>706,680</b>	<b>290,654</b>	<b>(6,360,356)</b>	<b>(6,100,311)</b>
<b>General Revenues:</b>					
Property Taxes Levied for:					
General Purposes				951,556	1,144,337
Community Education and Service				30,746	36,306
Debt Service				662,414	508,240
Federal and State Aid Not Restricted to Specific Purposes				5,430,987	5,010,174
Earnings on Investments				253,662	228,223
Miscellaneous Revenues				83,204	37,311
<b>Total General Revenues</b>				<b>7,412,569</b>	<b>6,964,591</b>
<b>Change in Net Position</b>				<b>1,052,213</b>	<b>864,280</b>
<b>Net Position - Beginning of Year, As Originally Stated</b>				<b>2,899,031</b>	<b>2,034,751</b>
<b>Prior Period Adjustment</b>				<b>(1,376,614)</b>	<b>-</b>
<b>Net Position - Beginning of Year</b>				<b>1,522,417</b>	<b>2,034,751</b>
<b>Net Position - End of Year</b>				<b>\$ 2,574,630</b>	<b>\$ 2,899,031</b>

\*\* This line excludes direct depreciation and amortization expenses of the various programs

The accompanying notes are an integral part of the basic financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2025  
(with Partial Comparative Information as of June 30, 2024)

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Building Construction	Debt Service	2025	2024
<b>ASSETS</b>							
Cash and Investments	\$ 2,849,532	\$ 127,762	\$ 65,430	\$ 2,431,517	\$ 644,266	\$ 6,118,507	\$ 5,463,303
Current Property Taxes Receivable	483,184	-	18,769	-	1,095,213	1,599,166	1,541,889
Delinquent Property Taxes Receivable	2,208	-	96	-	3,321	5,625	5,800
Accounts and Interest Receivable	27,731	15,124	7,114	75,369	-	125,338	163,143
Due From State of Minnesota	876,663	-	4,058	-	92,743	973,464	949,974
Due From Federal Government	40,505	-	-	-	-	40,505	111,646
Due From Other Governmental Units	-	-	-	-	-	-	1,984
Inventory	-	39,117	-	-	-	39,117	54,523
Prepaid Expenditures	94,867	1,493	1,362	-	-	97,722	82,641
<b>TOTAL ASSETS</b>	<b>\$ 4,376,690</b>	<b>\$ 183,496</b>	<b>\$ 96,829</b>	<b>\$ 2,506,886</b>	<b>\$ 1,835,543</b>	<b>\$ 8,999,444</b>	<b>\$ 8,374,903</b>
<b>LIABILITIES</b>							
Salaries Payable	\$ 200,992	\$ 105	\$ 68	\$ -	\$ -	\$ 201,165	\$ 199,330
Accounts Payable	201,446	2,814	1,866	-	-	206,126	212,388
Due to State of Minnesota	34,289	-	-	-	-	34,289	36,000
Unearned Revenue	-	6,115	-	-	-	6,115	6,415
Payroll Liabilities	164,794	-	-	-	-	164,794	163,644
<b>TOTAL LIABILITIES</b>	<b>\$ 601,521</b>	<b>\$ 9,034</b>	<b>\$ 1,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612,489</b>	<b>\$ 617,777</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue - Delinquent Property Taxes	2,208	-	96	-	3,321	5,625	5,800
Property Tax Levied for Subsequent Year's Expenditures	979,572	-	42,654	-	1,468,870	2,491,096	2,333,441
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 981,780</b>	<b>\$ -</b>	<b>\$ 42,750</b>	<b>\$ -</b>	<b>\$ 1,472,191</b>	<b>\$ 2,496,721</b>	<b>\$ 2,339,241</b>
<b>FUND BALANCES</b>							
Nonspendable Fund Balances	94,867	40,610	1,362	-	-	136,839	137,164
Restricted Fund Balances	999,573	133,852	50,783	2,506,886	363,352	4,054,446	3,499,838
Assigned Fund Balances	445,000	-	-	-	-	445,000	497,847
Unassigned Fund Balances	1,253,949	-	-	-	-	1,253,949	1,283,036
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,793,389</b>	<b>\$ 174,462</b>	<b>\$ 52,145</b>	<b>\$ 2,506,886</b>	<b>\$ 363,352</b>	<b>\$ 5,890,234</b>	<b>\$ 5,417,885</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,376,690</b>	<b>\$ 183,496</b>	<b>\$ 96,829</b>	<b>\$ 2,506,886</b>	<b>\$ 1,835,543</b>	<b>\$ 8,999,444</b>	<b>\$ 8,374,903</b>

The accompanying notes are an integral part of the basic financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2025  
(with Partial Comparative Information as of June 30, 2024)**

	2025	2024
<b>Total Fund Balances for Governmental Funds</b>	<b>\$ 5,890,234</b>	<b>\$ 5,417,885</b>
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital and right of use assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. Those assets consist of:</p>		
Land	65,665	65,665
Other Capital and Right of Use Assets, Net of \$11,538,436 of Accumulated Depreciation and Amortization	12,065,830	12,711,667
<p>Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the funds.</p>		
	5,625	5,800
<p>Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.</p>		
	(139,583)	(214,468)
<p>Deferred outflows and inflows of resources related to pensions and other post employment benefits are applicable to future periods and, therefore, are not reported in the funds.</p>		
Deferred Outflows of Resources Related to Pensions	1,174,059	1,197,810
Deferred Outflows of Resources Related to OPEB	17,026	16,927
Deferred Inflows of Resources Related to Pensions	(1,204,320)	(330,600)
Deferred Inflows of Resources Related to OPEB	(49,241)	(68,974)
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:</p>		
Bonds Payable	(9,700,000)	(10,815,000)
Right of Use Lease Liabilities	(6,600)	(13,200)
Other Post Employment Benefits Payable	(151,161)	(143,845)
Pension Benefits Payable	(3,638,809)	(4,646,251)
Compensated Absences Liabilities	(1,512,259)	-
Unamortized Bond Premium	(243,642)	(286,402)
Unamortized Bond Discounts	1,806	2,017
<b>Total Net Position of Governmental Activities</b>	<b>\$ <u>2,574,630</u></b>	<b>\$ <u>2,899,031</u></b>

The accompanying notes are an integral part of the basic financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNESOTA, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025  
(with Partial Comparative Information for the Year Ended June 30, 2024)

	Major Funds						Total Governmental Funds	
	General	Food Service	Community Service	Building Construction	Debt		2025	2024
					Service	Debt		
<b>REVENUES</b>								
Local Property Tax Levies	\$ 923,824		\$ 30,762		\$ 662,347		\$ 1,616,933	\$ 1,664,379
Other Local and County Revenues	995,962	3,513	104,955	128,927	30,719		1,264,076	974,332
Revenue From State Sources	6,236,103	286,358	41,513	-	928,774		7,492,748	7,012,627
Revenue From Federal Sources	224,488	174,518	-	-	-		399,006	370,652
Sales and Other Conversion of Assets	1,582	28,767	-	-	-		30,349	43,459
<b>TOTAL REVENUES</b>	<b>8,381,959</b>	<b>493,156</b>	<b>177,230</b>	<b>128,927</b>	<b>1,621,840</b>		<b>10,803,112</b>	<b>10,065,449</b>
<b>EXPENDITURES</b>								
<b>Current:</b>								
District and School Administration	610,305						610,305	598,637
District Support Services	251,784						251,784	386,291
Regular Instruction	3,724,306						3,724,306	3,660,968
Vocational Instruction	168,355						168,355	180,591
Exceptional Instruction	1,149,154						1,149,154	1,131,138
Community Education and Services	-		270,344				270,344	229,610
Instructional Support Services	227,158						227,158	175,689
Pupil Support Services	568,514	502,945					1,071,459	1,015,210
Site, Buildings and Equipment	765,143			167,089			932,232	841,001
Fiscal and Other Fixed Cost Programs	74,768						74,768	40,372
Capital Outlay:	200,327			97,269			297,596	199,480
Debt Service:								
Principal	6,600				1,115,000		1,121,600	937,143
Interest	-				429,527		429,527	253,106
Other Debt Service Expenditures	-				2,175		2,175	2,100
<b>TOTAL EXPENDITURES</b>	<b>7,746,414</b>	<b>502,945</b>	<b>270,344</b>	<b>264,358</b>	<b>1,546,702</b>		<b>10,330,763</b>	<b>9,651,336</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>635,545</b>	<b>(9,789)</b>	<b>(93,114)</b>	<b>(135,431)</b>	<b>75,138</b>		<b>472,349</b>	<b>414,113</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Bond Proceeds	-						-	2,450,000
Bond Issuance Premium	-						-	176,463
Operating Transfers In (Out)	(92,082)		92,082				-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(92,082)</b>		<b>92,082</b>					<b>2,626,463</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>543,463</b>	<b>(9,789)</b>	<b>(1,032)</b>	<b>(135,431)</b>	<b>75,138</b>		<b>472,349</b>	<b>3,040,576</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>2,249,926</b>	<b>184,251</b>	<b>53,177</b>	<b>2,642,317</b>	<b>288,214</b>		<b>5,417,885</b>	<b>2,377,309</b>
<b>FUND BALANCE END OF YEAR</b>	<b>2,793,389</b>	<b>174,462</b>	<b>52,145</b>	<b>2,506,886</b>	<b>363,352</b>		<b>5,890,234</b>	<b>5,417,885</b>

The accompanying notes are an integral part of the basic financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025  
(with Partial Comparative Information for the Year Ended June 30, 2024)**

	<b>2025</b>		<b>2024</b>
<b>Total Net Change in Fund Balances - Governmental Funds</b>	<b>\$ 472,349</b>	<b>\$</b>	<b>3,040,576</b>
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>			
<p>Capital outlays to purchase or build capital assets and right of use assets financed with long-term lease liabilities are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation or amortization expense in the Statement of Activities. This is the amount by which depreciation and amortization expense exceeds capital outlays in the period.</p>			
Capital Outlays	199,245		195,516
Depreciation and Amortization Expense	(845,082)		(849,495)
<p>Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities on the Statement of Net Position. In the current period these amounts consist of:</p>			
Repayment of Bond Principal	1,115,000		920,000
Repayment of Right of Use Lease	6,600		6,600
<p>Long-term borrowing and other bond financing is reported as revenue (other financing sources) in governmental funds, but these proceeds increase long-term liabilities on the Statement Net Assets. In the current period these amounts consisted of:</p>			
Bond Proceeds	-		(2,450,000)
<p>Premiums associated with bond financing are reported as revenue (other financing sources) in governmental funds, but these amounts increase long-term liabilities on the Statement of Net Position.</p>			
	-		(176,463)
<p>Interest on long-term debt is recognized as an expenditure in the governmental funds when it is due. In the Statement of Activities, however, interest expense is recognized as it accrues regardless of when it is due. In addition, the amortization of bond premium/discount decreases/increases interest expense in the Statement of Activities.</p>			
	117,434		(70,815)
<p>In the Statement of Activities, compensated absences are measured by the amounts earned and used during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid).</p>			
	(135,645)		-
<p>Property taxes that will not be collected for several months after the District's fiscal year end are not considered available revenues in the governmental funds, and are instead considered unavailable tax revenues. They are, however, recorded as revenues in the Statement of Activities.</p>			
	(175)		1,188
<p>Governmental funds recognized pension contributions as expenditures at the time of payment, whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.</p>			
State Aid Related to Pension Expense	112,418		38,525
Pension Expense	(2,447)		198,340
<p>In the Statement of Activities, other post employment benefits are measured by the amounts actuarially accrued during the year. In the governmental funds, however, expenditures for these items are measured by the amount of actual or implicit resources used.</p>			
	12,516		10,308
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 1,052,213</b>	<b>\$</b>	<b>864,280</b>

The accompanying notes are an integral part of the basic financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The financial statements of Independent School District No. 414, Minneota, Minnesota have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) 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. The GASB pronouncements are recognized as U.S. generally accepted accounting principles for state and local governments.

**B. FINANCIAL REPORTING ENTITY**

Independent School District No. 414, Minneota, Minnesota (the District) is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board (Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

U.S. Generally Accepted Accounting Principles (GAAP) require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units – entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. These financial statements include all funds of the District. There are no other entities for which the District is financially accountable.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside school hours. The School Board does have a fiduciary responsibility in establishing broad policies and ensuring that appropriate financial records are maintained for student activities. In accordance with GASB Statement No. 84, Fiduciary Activities, and Minnesota State Statutes, the District's School Board does exercise control or oversight responsibility with respect to the underlying student activities. Accordingly, the student activity funds are included in these financial statements.

**C. BASIC FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

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 items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position are available. Depreciation and amortization expense that can be specifically identified by function is included in the direct expenses of each function. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**C. BASIC FINANCIAL STATEMENT PRESENTATION (Cont'd)**

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fiduciary funds are used to account for assets held by the District in a fiduciary capacity. No assets of the District were determined to be of this nature, so no fiduciary funds are presented.

Proprietary funds are used to report business-type activities carried on by a school district. No activities of the District were determined to be of this nature, so no proprietary funds are present in the financial statements.

**D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. 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. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

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. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and U.S. generally accepted accounting principles. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.
2. Recording of Expenditures – Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues and lease liabilities are recognized on their due dates.

**Description of Funds**

The existence of the various District funds has been established by the State of Minnesota, Department of Education. The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report is as follows:

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**  
D. **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Cont'd)**

**Description of Funds (Cont'd)**

**Governmental Funds**

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

Food Service Fund – The Food Service Fund is used to account for food service revenues and expenditures.

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

Building Construction Fund – The Building Construction Fund is used to account for financial resources to be used for technology and technology upgrades.

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

GASB Statement No. 34 specifies that the accounts and activities of each of the District's most significant governmental funds (termed "major funds") be reported in separate columns on the fund financial statements. Other non-major funds can be reported in total. Although only the General Fund, Building Construction Fund, and Debt Service Fund are major funds by definition, the District has elected to report all funds as major funds and therefore presents all funds in separate columns on the fund financial statements – an option permitted by GASB Statement No. 34.

E. **BUDGETING**

Budgets presented in this report for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. Each June, the School Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Building Construction, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper by November 30 of each year. Reported budget amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels. Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

Unencumbered expenditure appropriations lapse at year-end. Encumbrances are generally not recorded.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**F. CASH AND INVESTMENTS**

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. State statutes authorize the District to invest in obligations of the U.S. Treasury, commercial paper, corporate and government bonds, repurchase agreements and the State Treasurer's Investment Pool. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances. Investments are reported at fair value.

Cash and investments at June 30, 2025 are comprised of deposits, certificates of deposit, U.S. Treasury Notes, and shares in Minnesota Trust. Minnesota Trust is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under Rule 2.a.7. The fair value of the position in the pool is the same as the value of the pool shares.

The District has formal policies in place as of June 30, 2025 to address custodial credit risk for deposits. The District does not have formal policies in place to address credit risk, concentration of credit risk, interest rate risk, and custodial credit risk for investments.

**G. ACCOUNTS RECEIVABLE**

Accounts receivable represent amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. Amounts due from the State of Minnesota and from other governmental units for general education aids and reimbursements under various specific programs are reported at the estimated amounts to be received based on available information at the date of this report. In some instances, adjustments and proration by these agencies, which are dependent upon the amount of funds available for distribution, may result in differing amounts actually being received. Any such differences will be absorbed into operations of the subsequent period. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary. The only receivables not expected to be collected within one year are delinquent property taxes receivable, which are generally immaterial.

**H. INVENTORIES**

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

**I. PREPAYMENTS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

**J. PROPERTY TAXES**

The Board of Education annually adopts a tax levy and certifies it to the County in December for collection in the following year. The County is responsible for collecting all property taxes for the District. These taxes attach an enforceable lien on taxable property within the District on January 1 and are payable by the property owners in May and October of each year. The taxes are collected by the County Auditor-Treasurer and tax settlements are made to the District periodically throughout the year.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**J. PROPERTY TAXES (Cont'd)**

Statutory funding formulas determine the majority of the District revenue in the General and special revenue funds. This revenue is divided between property taxes and State aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift." The remaining portion of taxes collectible in 2025 is recorded as a deferred inflow of resources (property tax levied for subsequent year's expenditures).

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 available to finance the operations of the District in the current year.

**K. CAPITAL ASSETS**

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District maintains a threshold level of \$5,000 for capitalizing capital assets. 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 fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

Capital assets not being depreciated include land and construction in progress, if any.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

The accounting policies for the amortization of right of use assets are discussed in the specific policy note below.

**L. LEASES**

The District accounts for leases under GASB Statement No. 87, *Leases*. This requires the establishment of a lease liability and related right of use asset for all leases with a term longer than 12 months. The District evaluates each arrangement at inception to determine if it qualifies as a long-term lease.

The District capitalizes right of use assets at the present value of the lease payments over the lease term at the commencement date. Right of use assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Right of use assets are amortized using the straight-line method over the term of the lease which is five years.

The District records long-term leases at the present value of the lease payments over the lease term at the commencement date. Lease payments may include fixed and variable payment amounts. The District determines the relevant lease term by evaluating whether renewal and termination options are reasonably certain to be exercised. If it is not explicitly stated in the agreement, the District uses a discount rate based on the value of the asset or their incremental borrowing rate to calculate the present value of the lease payments. Lease liabilities are recorded in the government-wide financial statements, but are not reported in the fund financial statements.

Payments on leases with a term of less than 12 months are recorded as expenditures at the time of payment.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**M. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The District accounts for subscription-based information technology arrangements (SBITAs) under GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This requires the establishment of a subscription asset and related subscription liability (where applicable) for all SBITAs with a term longer than 12 months. Payments on subscription arrangements with a term of less than 12 months are recorded as expenditures at the time of payment. The District evaluates each subscription arrangement at inception to determine if it qualifies as a SBITA. The District has determined that none of their subscription arrangements qualify as a SBITA as of June 30, 2025.

**N. 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. Existing bonded debt is reported at the face value of remaining indebtedness. For any new indebtedness that may be issued, bond premiums and discounts will be deferred and amortized over the life of the bonds using the straight-line method. Bonds payable will be reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

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 received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, and principal payments are reported as debt service expenditures.

**O. DEFERRED OUTFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

**P. DEFERRED INFLOWS OF RESOURCES**

In addition to liabilities, the Statement of Net Position and the governmental funds Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**Q. DEFINED BENEFIT PENSION PLANS**

The District recognized total pension expense (revenue) of \$390,189 for the following statewide pension plans in which it participates.

**Teachers Retirement Association**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Teachers Retirement Association (TRA) and additions to/deductions from TRA's fiduciary net position have been determined on the same basis as they are reported by 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.

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

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MINNEOTA, MINNESOTA  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**Q. DEFINED BENEFIT PENSION PLANS (Cont'd)**

**Public Employees Retirement Association**

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 additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. 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.

**R. ACCRUED EMPLOYEE BENEFITS**

**Vacation Pay**

Substantially all District employees, excluding certified employees, earn vacation at various rates. The expenditures for vacation pay are recognized during the periods that payment is made. Accumulated leaves are forfeited by the employee upon termination of employment.

**Sick Pay**

Substantially all District employees are entitled to sick leave at various rates. The expenditures for sick pay are recognized during the periods that payment is made. For certain employees, unused sick leave enters into the calculation of severance pay upon termination.

**S. COMPENSATED ABSENCES**

The liability for compensated absences is reported in the government-wide financial statements. The leave consists of personal, vacation, and sick leave time that is attributable to services already rendered, it accumulates, and is more than likely than not to be used or settled through cash or noncash means. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The government-wide statement of net position reports both current and noncurrent portions of compensated absences. The current portion consists of an amount based on a trend analysis of current usage. The noncurrent portion consists of the remaining amount of personal, vacation, and sick leave.

At June 30, 2025, a liability for compensated absences is included in long-term debt in the Statement of Net Position as described in Note 5.

**T. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters and workers compensation. The District purchases commercial insurance coverage for such risks.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**U. FUND BALANCE**

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of resources reported in governmental funds. These classifications are as follows:

*Nonspendable* – consists of amounts that cannot be spent because it is not in spendable form, such as prepaid and inventory items.

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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**U. FUND BALANCE (Cont'd)**

*Committed* – consists of amounts that are constrained for specific purposes that are internally imposed by formal action (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 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 other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the School Board itself or by an official to which the School Board delegates the authority. Pursuant to School Board resolution, the District Finance Director and Superintendent are authorized to establish assignments of fund balance.

*Unassigned* – is the residual classification for the General Fund and also reflects negative residual amounts in other funds.

If resources from more than one fund balance classification could be spent, the District will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned as determined by the School Board.

To ensure the financial strength and stability of the District, the School Board will strive to maintain a minimum of 12% - 15% of the District's General Fund operating budget, excluding those accounts associated within the restricted category, in the combined total of the General Fund committed, assigned and unassigned fund balances.

**V. NET POSITION**

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in the government-wide financial statements. Net position invested in capital and right of use assets consists of capital and right of use assets, net of accumulated depreciation and amortization, reduced by the outstanding balance of any long-term liabilities used to build, acquire, or finance the capital and right of use assets. Net position is reported as restricted in the government-wide financial statement when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws or regulations of other governments. All other net position items that do not meet the definition of "net investment in capital and right of use assets" or "restricted" are reported as unrestricted.

**W. 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**X. RECLASSIFICATIONS**

Certain amounts in the prior year data have been reclassified in order to be consistent with the current year's presentation. The total amount of the District's prior year fund balance did not change due to these reclassifications.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. DEFICIT FUND BALANCE/NET POSITION**

At June 30, 2025, the District had no funds with negative fund balances.

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**3. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the School Board, all of which are members of the Federal Reserve System.

Minnesota Statutes require that all District deposits be secured by a bank guaranty bond or 110 percent of collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk: For deposits, is the risk that, in the event of failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of June 30, 2025, the District's bank balance was not exposed to custodial credit risk because it was insured and properly collateralized with securities held by the pledging financial institution's trust department or agent and in the District's name.

**B. INVESTMENTS**

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investments were not exposed to interest rate risk at June 30, 2025.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investments were not exposed to credit risk at June 30, 2025.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District has no formal investment policy that places limits on the amount the District may invest in any one issuer. More than 5% of the District's investments are in Minnesota Trust.

Custodial Credit Risk: For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments were not exposed to custodial credit risk at June 30, 2025.

The following table presents the District's cash and investment balances at June 30, 2025:

<u>Cash/Investment Type</u>	<u>Credit Rating</u>	<u>Average Maturities</u>	<u>Percentage of Total</u>	
<b>Pooled Cash and Investments:</b>				
Certificates of Deposit	N/A	5.6 Months	25.2%	\$ 1,541,650
Money Market Accounts	N/A	N/A	66.8%	4,087,365
U.S. Treasury Notes	AAA to AA+	2.1 Months	4.9%	297,899
Checking Account	N/A	N/A	3.1%	<u>191,593</u>
<b>Total Cash and Investments</b>			<b>100.0%</b>	<b><u>\$ 6,118,507</u></b>

Cash and Investments are presented in the June 30, 2025 basic financial statements as follows:

Statement of Net Position:

Current Assets:

Cash and Investments \$ 5,883,207

Noncurrent Assets:

Investments 235,300

**Total Cash and Investments \$ 6,118,507**

**INDEPENDENT SCHOOL DISTRICT NO. 414  
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**3. DEPOSITS AND INVESTMENTS (Cont'd)**

**C. FAIR VALUE MEASUREMENT**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. The Governmental Accounting Standards Board (GASB) establishes a hierarchy for grouping assets and liabilities, based on the significance of inputs used to measure fair value. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There are three levels of inputs that may be used to measure fair value:

**Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

**Level 2** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** Inputs to the valuation methodology are unobservable and significant to the fair market value measurement.

The entity has the following recurring fair value measurements as of June 30, 2025:

- Fixed income securities - Fixed income securities are valued using market corroborated inputs.

There were no level 1 or 3 inputs as of June 30, 2025.

The following table sets forth by level, within the fair value hierarchy, the District's investments at fair value as of June 30, 2025.

	<b>2025</b>	
<b>Fair Value</b>	<b>Significant Observable Inputs Level 2</b>	
<b>Investments by Fair Value Level</b>		
Fixed Income Securities		
U.S. Treasury Notes	\$ 297,899	\$ 297,899
Total Fixed Income Securities	<u>297,899</u>	<u>297,899</u>
<b>Total Investments by Fair Value Level</b>	<b>\$ 297,899</b>	<b>\$ 297,899</b>

A summary of Cash and Investments as of June 30, 2025 is as follows:

<b>Investments Disclosed by Fair Value Level</b>	\$ 297,899
<b>Accounts not Disclosed by Fair Value Level:</b>	
Certificates of Deposit	1,541,650
Money Market Accounts	4,087,365
Checking Accounts	191,593
<b>Total Cash and Investments</b>	<b>\$ 6,118,507</b>

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**4. CAPITAL AND RIGHT OF USE ASSETS**

Capital and right of use asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 65,665	\$ -	\$ -	\$ 65,665
Total Capital Assets, Not Being Depreciated	<u>65,665</u>	<u>-</u>	<u>-</u>	<u>65,665</u>
Capital Assets, Being Depreciated				
Land Improvements	687,332	-	-	687,332
Buildings and Improvements	20,170,995	-	-	20,170,995
Equipment and Transportation Vehicles	2,513,694	199,245	-	2,712,939
Total Capital Assets, Being Depreciated	<u>23,372,021</u>	<u>199,245</u>	<u>-</u>	<u>23,571,266</u>
Right of Use Assets, Being Amortized				
Leased Office Equipment	33,000	-	-	33,000
Total Right of Use Assets, Being Amortized	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>33,000</u>
Accumulated Depreciation for:				
Land Improvements	466,895	28,215	-	495,110
Buildings and Improvements	8,508,394	692,950	-	9,201,344
Equipment and Transportation Vehicles	1,698,265	117,317	-	1,815,582
Accumulated Amortization for:				
Leased Office Equipment	19,800	6,600	-	26,400
Total Accumulated Depreciation and Amortization	<u>10,693,354</u>	<u>845,082</u>	<u>-</u>	<u>11,538,436</u>
Total Capital and Right of Use Assets, Being Depreciated and Amortized, Net	<u>12,711,667</u>	<u>(645,837)</u>	<u>-</u>	<u>12,065,830</u>
<b>Governmental Activities Capital and Right of Use Assets, Net</b>	<u>\$12,777,332</u>	<u>\$ (645,837)</u>	<u>\$ -</u>	<u>\$12,131,495</u>

Depreciation and amortization expense was charged to functions of the District as follows:

Governmental Activities	
District and School Administration	\$ 400
Regular Instruction	79,554
Exceptional Instruction	383
Community Education and Services	923
Pupil Support Services	16,422
Site, Buildings and Equipment	29,294
Unallocated	<u>718,106</u>
<b>Total Depreciation and Amortization Expense, Governmental Activities</b>	<u>\$ 845,082</u>

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
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**5. LONG-TERM LIABILITIES**

**A. DESCRIPTION OF LONG-TERM DEBT**

Under the provisions of Minnesota Statute §475.53 subd. 4, the District's net debt may not exceed 15% of the estimated market value of all taxable property within the District. The District is in compliance with this provision.

Long-term debt is comprised of the following as of June 30, 2025:

<u>Governmental Activities</u>	<u>Interest Rate</u>	<u>Original Issue</u>	<u>Maturity Date</u>	<u>Debt Outstanding</u>
Alternative Facilities Bonds, Series 2016A	2.00-2.75%	\$ 2,400,000	02/01/2031	\$ 1,070,000
Capital Facilities Bonds, Series 2016A	2.00-2.75%	\$ 960,000	02/01/2031	470,000
Alternative Facilities Refunding Bonds, Series 2016B	2.00%	\$ 2,620,000	02/01/2028	1,325,000
General Obligation School Building Bonds, Series 2018A	3.00%	\$ 5,160,000	02/01/2038	3,740,000
General Obligation Facilities Maintenance Bonds, Series 2018B	3.00-4.00%	\$ 1,230,000	02/01/2034	815,000
General Obligation Bonds, Series 2023A	5.00%	\$ 690,000	02/01/2027	520,000
General Obligation Bonds, Series 2023B	6.00%	\$ 1,760,000	02/01/2032	1,760,000
Long-Term Lease Liabilities				
Right of Use Leases				
Print Management	0.00%	\$ 33,000	06/01/2027	6,600
Unamortized Premiums				243,642
Unamortized Discounts				(1,806)
Compensated Absences				<u>1,512,259</u>
<b>Total Outstanding Long-Term Debt</b>				<b><u>\$11,460,695</u></b>

**General Obligation Bonds**

On March 24, 2016, the District issued \$2,400,000 of General Obligation Alternative Facilities Bonds, Series 2016A. The proceeds of this bond issue are for ventilation system improvements, and sprinkling/fire alarm system replacements to the existing facilities. The District will levy property taxes for the retirement of these bonds. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$31,363.

On March 24, 2016, the District issued \$960,000 of General Obligation Capital Facilities Bonds, Series 2016A. The proceeds of this bond issue are for energy conservation and deferred maintenance projects in the existing facilities. The District will levy property taxes for the retirement of these bonds. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$13,700.

On August 18, 2016, the District issued \$2,620,000 of General Obligation Alternative Facilities Refunding Bonds, Series 2016B. The proceeds of the issue were used to finance a partial refunding of the 2023 through 2028 maturities of the District's \$2,945,000 General Obligation Alternative Facilities Bonds, Series 2008B, dated June 12, 2008. The proceeds were placed in an escrow account which paid the interest on the advance refunding bonds until February 2018, at which time the 2008B series bonds were callable and the escrow was used to defease the refunded debt. This advance refunding was undertaken to reduce the District's future debt service payments by \$288,552, resulting in a present value savings of \$260,337. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$34,900.

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**5. LONG-TERM LIABILITIES (Cont'd)**

**A. DESCRIPTION OF LONG-TERM DEBT (Cont'd)**

**General Obligation Bonds (Cont'd)**

On February 8, 2018, the District issued \$5,160,000 of General Obligation School Building Bonds, Series 2018A. The proceeds of this bond issue are for the acquisition and betterment of the school site and facility, including the renovation, repair, remodeling, upgrading, equipping and construction of improvements to the school district site and facility. This includes the renovation and construction of plumbing upgrades to the 1950 and 1961 elementary bathrooms and the 1957 varsity locker rooms; the expansion of classrooms for kindergarten and Family and Consumer Science; the construction of electrical upgrades to the K-12 building; the removal of asbestos from classrooms and hallway flooring; the acquisition, construction and installation of a new air handler in the elementary area, and the completion of various other health and safety improvements to the school district facility. The District will levy property taxes for the retirement of these bonds. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$118,500.

On December 13, 2018, the District issued \$1,230,000 of General Obligation Facilities Maintenance Bonds, Series 2018B. The proceeds of this bond issue are for various indoor air quality and health and safety projects in the existing facilities. The District will levy property taxes for the retirement of these bonds. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$29,087.

On August 22, 2023, the District issued \$690,000 of General Obligation Bonds, Series 2023A. The proceeds of this bond issue are for the acquisition and betterment of the school site and facility, including the acquisition, installation, replacement and maintenance of software, computers, mobile devices, improved technology and technology systems, networks, infrastructure, and office and instructional technology; and to pay costs associated with issuance of the bonds. The District will levy property taxes for the retirement of these bonds. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$49,737.

On August 22, 2023, the District issued \$1,760,000 of General Obligation Bonds, Series 2023B. The proceeds of this bond issue are for the acquisition and betterment of the school site and facility, including the acquisition, installation, replacement and maintenance of software, computers, mobile devices, improved technology and technology systems, networks, infrastructure, and office and instructional technology; and to pay costs associated with issuance of the bonds. The District will levy property taxes for the retirement of these bonds. Principal and interest payments on these bonds are recorded in the Debt Service Fund. Interest paid in 2024-2025 was \$152,240.

**Long-Term Lease Liabilities (Right of Use Lease)**

**Print Management**

The District entered into a five year lease agreement in July of 2021 with Bennett Office Technologies (now Coordinated Business Services, Ltd.) for the use of print management services. The lease agreement has required monthly principal and interest payments of \$550 throughout the term of the lease. The lease liability is measured at a discount rate of 0.00%, as estimated by the District based on the various terms in the lease agreement. Principal and interest payments on this lease are recorded in the in the General Fund. Interest paid in 2024-2025 was \$-0-.

These right of use assets serve as collateral for the related right of use lease liability and are being amortized using a straight-line method over the life of the right of use asset.

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**5. LONG-TERM LIABILITIES (Cont'd)**

**B. MINIMUM DEBT PAYMENTS**

Minimum annual principal and interest payments on general obligation bonds payable and the right of use lease are as follows:

Year Ending June 30	General Obligation Bonds Payable		Right of Use Lease	
	Principal	Interest	Principal	Interest
2026	\$ 1,215,000	\$ 335,000	\$ 6,600	\$ -
2027	1,260,000	300,300	-	-
2028	1,315,000	263,388	-	-
2029	930,000	220,325	-	-
2030	985,000	183,763	-	-
2031-2035	2,965,000	407,144	-	-
2036-2038	1,030,000	62,550	-	-
	<u>\$ 9,700,000</u>	<u>\$1,772,470</u>	<u>\$ 6,600</u>	<u>\$ -</u>

**C. CHANGES IN LONG-TERM LIABILITIES**

Long-term liability balances and activity for the year ended June 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
<b>Governmental Activities</b>					
Alternative Facilities Bonds, Series 2016A	\$ 1,235,000	\$ -	\$ 165,000	\$ 1,070,000	\$ 170,000
Capital Facilities Bonds, Series 2016A	540,000	-	70,000	470,000	75,000
Alternative Facilities Refunding, Bonds, Series 2016B	1,745,000	-	420,000	1,325,000	430,000
General Obligation School Building Bonds, Series 2018A	3,950,000	-	210,000	3,740,000	210,000
General Obligation Facilities Maintenance Bonds, Series 2018B	895,000	-	80,000	815,000	80,000
General Obligation Bonds, Series 2023A	690,000	-	170,000	520,000	250,000
General Obligation Bonds, Series 2023B	1,760,000	-	-	1,760,000	-
Long-Term Lease Liabilities Right of Use Lease					
Print Management	13,200	-	6,600	6,600	6,600
Unamortized Premiums	286,402	-	42,760	243,642	42,760
Compensated Absences*	1,376,614	135,645	-	1,512,259	349,184
Unamortized Discounts	(2,017)	-	(211)	(1,806)	(211)
	<u>\$12,489,199</u>	<u>\$ 135,645</u>	<u>\$1,164,649</u>	<u>\$11,460,695</u>	<u>\$1,613,333</u>

\*The change in the compensated absences liability is presented as a net change.

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**6. OTHER POST EMPLOYMENT BENEFITS (OPEB)**

The District follows Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

**A. GENERAL INFORMATION ABOUT THE OPEB PLAN**

**1. Plan Description**

The District’s defined benefit OPEB plan, Independent School District No. 414, Minneota, Minnesota’s retirees’ health insurance plan (the Plan), provides OPEB for certain retired employees of the District. The Plan is a single-employer defined benefit OPEB plan administered by the District. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing District employees and are renegotiated each two-year bargaining period.

No assets are accumulated in a trust that meets the criteria in Paragraph four of GASB Statement No. 75. OPEB benefits have historically been funded on a pay-as-you-go basis. For fiscal year 2025, the District paid benefits of \$12,043 from the General Fund.

**2. Benefits Provided**

The District provides health insurance benefits for certain retired employees under a single-employer fully-insured plan. Minnesota Statute 471.61 subd. 2b requires that government entities allow active employees who retire from the District when eligible to receive a retirement benefit from the Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA) and do not participate in any other health benefits program providing similar coverage, continued coverage with respect to both themselves and their eligible dependent(s) under the District’s health benefits program. Retiree and District responsibility as to amount of premium covered are dependent upon employee classification at retirement. Since the premium is a blended rate determined on the entire active and retiree population, the retirees are receiving an implicit rate subsidy.

**3. Employees Covered by Benefit Terms**

At July 1, 2023, the following employees were covered by the benefit terms:

Spouses receiving benefits	1
Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	<u>79</u>
	<u><b>83</b></u>

**B. TOTAL OPEB LIABILITY**

The District’s total OPEB liability of \$151,161 was measured as of July 1, 2024, and was determined by an actuarial valuation as July 1, 2023. The “entry age with level percentage of pay” actuarial cost method as prescribed by GASB Statement No. 75 was used to roll forward the total OPEB liability to the measurement date of July 1, 2024.

**1. Actuarial Assumptions and Other Inputs**

The total OPEB liability measured on July 1, 2024 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	Service graded table range from 2.85% to 10.25%
Discount rate	3.90%
Healthcare cost trend rate	6.25% in 2024 grading to 5.00% over 5 years and then to 4.00% over the next 48 years

The discount rate was based on the estimated yield of 20-Year AA-rated municipal bonds.

Mortality rates were based on recent tables developed and recommended by the Society of Actuaries.

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**6. OTHER POST EMPLOYMENT BENEFITS (OPEB) (Cont'd)**

**B. TOTAL OPEB LIABILITY (Cont'd)**

**1. Actuarial Assumptions and Other Inputs (Cont'd)**

The actuarial assumptions used in the July 1, 2023 valuation (July 1, 2024 measurement) were made in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. Assumptions were based on various rationale that included a variety of published sources of historical and projected future financial data and various studies or experience studies. The retirement and withdrawal assumptions used were similar to those used to value pension liabilities for Minnesota School District employees. The rates are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018. The full list of assumptions and rationale are included in the District's OPEB plan report, which may be obtained by writing or calling the District.

**C. CHANGES IN THE TOTAL OPEB LIABILITY**

	<u>Total OPEB Liability</u>
<b>Balance at July 1, 2023 (reporting date June 30, 2024)</b>	<b>\$ <u>143,845</u></b>
Changes for the year:	
Service cost	11,675
Interest	5,868
Benefit payments	<u>(10,227)</u>
Net changes	<u>7,316</u>
<b>Balance at July 1, 2024 (reporting date June 30, 2025)</b>	<b>\$ <u>151,161</u></b>

Changes in the benefit terms since the prior measurement date:

- None.

Changes in actuarial assumptions since the prior measurement date:

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirements Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The discount rate was changed from 3.80% to 3.90%.

**1. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

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

	<b>Total OPEB Liability</b>	
<b>1 percent decrease</b>	<b>Current</b>	<b>1 percent increase</b>
(2.90%)	(3.90%)	(4.90%)
\$160,258	\$151,161	\$142,328

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**6. OTHER POST EMPLOYMENT BENEFITS (OPEB) (Cont'd)**

**C. CHANGES IN THE TOTAL OPEB LIABILITY (Cont'd)**

**2. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

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

	<b>Total OPEB Liability</b>	
<b>1 percent decrease</b>	<b>Current</b>	<b>1 percent increase</b>
(5.25%	(6.25%	(7.25%
decreasing	decreasing	decreasing
to 4.00%	to 5.00%	to 6.00%
over 5 years	over 5 years	over 5 years
then to 3.00%)	then to 4.00%)	then to 5.00%)
\$134,919	\$151,161	\$170,435

**D. OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB**

For the year ended June 30, 2025, the District recognized OPEB expense (revenue) of \$473. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 41,410
Changes of assumptions or other inputs	4,983	7,831
Benefits paid subsequent to the measurement date	<u>12,043</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 17,026</u></b>	<b><u>\$ 49,241</u></b>

The \$12,043 reported as deferred outflows of resources related to OPEB resulting from the District's benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year ended June 30</b>	<b>OPEB Expense Amount</b>
2026	\$ (18,010)
2027	\$ (9,931)
2028	\$ (10,450)
2029	\$ (5,867)
2030	\$ -
Thereafter	\$ -

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**7. FUND BALANCE CLASSIFICATION**

At June 30, 2025, a summary of the governmental fund balance classifications is as follows:

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Community Service Fund</u>	<u>Building Construction Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>Nonspendable:</b>						
Prepaid Expenditures	\$ 94,867	\$ 1,493	\$ 1,362	\$ -	\$ -	\$ 97,722
Inventory	-	39,117	-	-	-	39,117
	<u>94,867</u>	<u>40,610</u>	<u>1,362</u>	<u>-</u>	<u>-</u>	<u>136,839</u>
<b>Restricted for:</b>						
Gifted and Talented	7,203	-	-	-	-	7,203
Safe Schools – Crime Levy	20,214	-	-	-	-	20,214
Learning and Development	94,933	-	-	-	-	94,933
Quality Compensation – Alternative Teacher Pay	39,449	-	-	-	-	39,449
English Learner	25,342	-	-	-	-	25,342
Literacy Incentive Aid	47,947	-	-	-	-	47,947
Literacy Aid	22,047	-	-	-	-	22,047
Teacher Compensation for READ Act Training	19,905	-	-	-	-	19,905
Operating Capital	334,453	-	-	-	-	334,453
Capital Projects/Technology Levy	(713)	-	-	-	-	(713)
School Library Aid	4,681	-	-	-	-	4,681
Long-Term Facilities Maintenance	134,425	-	-	-	-	134,425
Student Support Personnel Aid	40,000	-	-	-	-	40,000
Playground	180,000	-	-	-	-	180,000
Student Activities	29,687	-	-	-	-	29,687
Food Service	-	133,852	-	-	-	133,852
Community Education	-	-	39,281	-	-	39,281
Community Service	-	-	9,272	-	-	9,272
Early Childhood Family Education	-	-	2,230	-	-	2,230
Technology and Technology Upgrades	-	-	-	2,506,886	-	2,506,886
Debt Service	-	-	-	-	363,352	363,352
	<u>999,573</u>	<u>133,852</u>	<u>50,783</u>	<u>2,506,886</u>	<u>363,352</u>	<u>4,054,446</u>
<b>Assigned for:</b>						
Curriculum and Instructional Resources	150,000	-	-	-	-	150,000
Furniture, Fixtures, and Equipment	75,000	-	-	-	-	75,000
District Vehicles	150,000	-	-	-	-	150,000
Playground	70,000	-	-	-	-	70,000
	<u>445,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>445,000</u>
<b>Unassigned:</b>	<u>1,253,949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,253,949</u>
<b>Total Fund Balance:</b>	<u>\$2,793,389</u>	<u>\$ 174,462</u>	<u>\$ 52,145</u>	<u>\$2,506,886</u>	<u>\$ 363,352</u>	<u>\$ 5,890,234</u>

The District is reporting a negative restricted fund balance in Capital Projects/Technology Levy at June 30, 2025. Minnesota Statutes require the District to report a deficit in the restricted fund balance, when applicable, in order to permit the statutory revenue formula calculations. This deficit will be partially offset with future operating tax levies.

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**8. PENSION PLANS**

Substantially all employees of the District are required by State law to belong to pension plans administered by Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), all of which are administered on a statewide basis. Disclosures relating to these plans follow:

**A. TEACHERS RETIREMENT ASSOCIATION**

**1. Plan Description**

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. 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. TRA is a separate statutory entity and administered by a Board of Trustees. The Board 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 schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

**2. Benefits Provided**

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 Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any consecutive 60 months of formula service, age, and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

Two methods are used to compute benefits for 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*

<b>Tier I:</b>	<b><u>Step Rate Formula</u></b>	<b><u>Percentage</u></b>
<b>Basic</b>	1 <sup>st</sup> ten years of service	2.20% per year
	All years after	2.70% per year
<b>Coordinated</b>	1 <sup>st</sup> ten years if service years are up to July 1, 2006	1.20% per year
	1 <sup>st</sup> ten years if service years are July 1, 2006 or after	1.40% per year
	All other years of service if service years are up to July 1, 2006	1.70% per year
	All other years of service if service years are July 1, 2006 or after	1.90% per year

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) 3.00% 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

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**8. PENSION PLANS (Cont'd)**

**A. TEACHERS RETIREMENT ASSOCIATION (Cont'd)**

**2. Benefits Provided (Cont'd)**

*Tier I Benefits (Cont'd)*

For years of service prior to July 1, 2006, a level formula of 1.70% per year for Coordinated members and 2.70% per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.90% per year for Coordinated members and 2.70% 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 exceed age 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 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.

**3. Contribution Rate**

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for Coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were \$302,210. The District's contributions were equal to the required contributions for each year as set by state statute.

**4. Actuarial Assumptions**

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

**Key Methods and Assumptions Used in Valuation of Total Pension Liability**

**Actuarial Information**

Experience Studies                      August 2, 2023 (demographic and economic assumptions)

Actuarial Cost Method                  Entry Age Normal

Actuarial Assumptions:

    Investment Rate of Return        7.00%

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**8. PENSION PLANS (Cont'd)**

**A. TEACHERS RETIREMENT ASSOCIATION (Cont'd)**

**4. Actuarial Assumptions (Cont'd)**

**Actuarial Assumptions**

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% after June 30, 2028
Cost of Living Adjustment	1.00% for January 2019 through January 2023, then increasing by 0.10% each year up to 1.50% annually

**Mortality Assumptions**

Pre-retirement:	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees:	PubT-2010(A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries:	Pub-2010(A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees:	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected 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 the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage 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 (Geometric Mean)
Domestic Equity	33.50%	5.10%
International Equity	16.50%	5.30%
Private Markets	25.00%	5.90%
Fixed Income	<u>25.00%</u>	0.75%
<b>Total</b>	<b><u>100.00%</u></b>	

The following changes in benefit and funding terms and actuarial assumptions occurred in 2024:

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**8. PENSION PLANS (Cont'd)**

**A. TEACHERS RETIREMENT ASSOCIATION (Cont'd)**

**4. Actuarial Assumptions (Cont'd)**

Changes in the benefit and funding terms since the prior measurement date:

The 2024 Omnibus Pensions and Retirement Bill (HF 5040/SF 4643) lowered the normal retirement age for Tier II members from 66 to 65 effective July 1, 2024 and provided for a one-time state appropriation of \$28.46 million to cover the cost.

HF 3100, appropriated \$176,166,838 to TRA, payable on October 1, 2023:

- \$28,735,816 for the difference between the statutory 1.10% compounded COLA payable on January 1, 2024 and a one-time 2.50% lump-sum COLA for Coordinated plan members;
- \$2,384,222 for the difference between the statutory 1.10% compounded COLA payable on January 1, 2024 and a one-time 4.00% lump-sum COLA for Basic plan members; and
- \$145,046,800 to pay down the unfunded actuarial accrued liability.

Changes in actuarial assumptions since the prior measurement date:

- 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 observed experience.
- Disability rates were decreased beyond age 45 by 15.00% to reflect the continued lower than expected observations.

**5. Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. 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.

**6. Net Pension Liability**

On June 30, 2025, the District reported a liability of \$3,164,452 for its proportionate share of the 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 TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 0.0498% at the end of the measurement period and 0.0472% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to 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 net pension liability	\$ 3,164,452
State's proportionate share of the net pension liability associated with the District	<u>207,086</u>
<b>Total</b>	<b><u>\$ 3,371,538</u></b>

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**8. PENSION PLANS (Cont'd)**

**A. TEACHERS RETIREMENT ASSOCIATION (Cont'd)**

**6. Net Pension Liability (Cont'd)**

For the year ended June 30, 2025, the District recognized pension expense (revenue) of \$338,459. This amount is inclusive of \$2,533 which is recognized as pension expense (and grant revenue) for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 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 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$87,731 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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 148,446	\$ 37,971
Changes in actuarial assumptions	276,204	377,369
Net difference between projected and actual investment earnings on pension plan investments	-	426,207
Changes in proportion	300,100	16,902
District contributions subsequent to the measurement date	<u>302,210</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 1,026,960</u></b>	<b><u>\$ 858,449</u></b>

The \$302,210 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 ended June 30, 2026. Other amounts reported as deferred outflows and (deferred inflows of resources) will be recognized in pension expense as follows:

<b>Year ended June 30</b>	<b>Pension Expense Amount</b>
2026	\$ (118,340)
2027	\$ 302,853
2028	\$ (161,058)
2029	\$ (142,989)
2030	\$ (14,165)
Thereafter	\$ -

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**8. PENSION PLANS (Cont'd)**

**A. TEACHERS RETIREMENT ASSOCIATION (Cont'd)**

**7. Pension Liability Sensitivity**

The following presents the net pension liability of TRA calculated using the discount rate of 7.00% as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate:

<b>Sensitivity of Net Pension Liability (NPL) to changes in the discount rate</b>		
<b>1 percent decrease (6.00%)</b>	<b>Current (7.00%)</b>	<b>1 percent increase (8.00%)</b>
\$5,572,785	\$3,164,452	\$1,182,337

**8. Pension Plan Fiduciary Net Position**

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>, or by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

**B. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION**

**1. Plan Description**

The District participates in the following cost-sharing, multiple-employer, defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (General Plan)

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. Benefits Provided**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute 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.

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.20% of the highest average salary for each of the first 10 years of service and 1.70% for each additional year. Under the Level formula, General Plan members receive 1.70% of 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 retirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25% 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% 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. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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8. PENSION PLANS (Cont'd)

B. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Cont'd)

2. Benefits Provided (Cont'd)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50.00% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.00% and a maximum of 1.50%. The 2024 annual increase was 1.50%. 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. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

3. Contributions

Minnesota Statutes chapter 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50% for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were \$85,532. The District's contributions were equal to the required contributions as set by state statute.

4. Pension Costs

General Employees Fund Pension Costs

At June 30, 2025, the District reported a liability of \$474,357 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 non-employer 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 \$12,266.

District's proportionate share of net pension liability	\$ 474,357
State's proportionate share of the net pension liability associated with the District	12,266
<b>Total</b>	<b><u>\$ 486,623</u></b>

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 proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0128% at the end of the measurement period and 0.0134% for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense (revenue) of \$51,730 for its proportionate share of the General Employees Plan's pension expense. This amount is inclusive of \$22,154, which is recognized 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 \$24,252 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.

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**8. PENSION PLANS (Cont'd)**

**B. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Cont'd)**

**4. Pension Costs (Cont'd)**

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 45,189	\$ -
Changes in actuarial assumptions	2,363	185,348
Net difference between projected and actual earnings on pension plan investments	-	136,664
Changes in proportion	14,015	23,859
District contributions subsequent to the measurement date	<u>85,532</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 147,099</u></b>	<b><u>\$ 345,871</u></b>

The \$85,532 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended 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:

<b>Year ended June 30</b>	<b>Pension Expense Amount</b>
2026	\$ (151,963)
2027	\$ (29,221)
2028	\$ (66,765)
2029	\$ (36,355)
2030	\$ -
Thereafter	\$ -

**5. Long-term Expected Return on Investment**

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**8. PENSION PLANS (Cont'd)**

**B. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Cont'd)**

**6. Actuarial Methods and Assumptions**

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%. The 7.00% 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% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan.

Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan.

Salary growth assumptions range in annual increments from 10.25% after one year of service to 3.00% after 27 years of service.

Mortality rates based on the Pub-2010 General Employee Mortality Table. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 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 I and Tier II members.
- Minor increase in assumed withdrawals for males and females.
- Low 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.

Changes in Plan Provisions:

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

**7. Discount Rate**

The discount rate used to measure the total pension liability in 2024 was 7.00%. 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 General Employees Plan 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.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**8. PENSION PLANS (Cont'd)**

**B. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Cont'd)**

**8. Pension Liability Sensitivity**

The following presents the District's proportionate share of the net pension liability for the General Employees Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate:

<b>Sensitivity of Net Pension Liability (NPL) to changes in the discount rate</b>		
<b>1 percent decrease (6.00%)</b>	<b>Current (7.00%)</b>	<b>1 percent increase (8.00%)</b>
\$1,036,072	\$474,357	\$12,295

**9. Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**C. CHANGES IN THE NET PENSION LIABILITY**

Changes in the net pension liability related to pension plans for the fiscal year ended June 30, 2025 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Teachers Retirement Association	\$ 3,896,938	\$ 775,505	\$ 1,507,991	\$ 3,164,452
Public Employees Retirement Association	<u>749,313</u>	<u>106,474</u>	<u>381,430</u>	<u>474,357</u>
<b>Total Net Pension Liability</b>	<b><u>\$ 4,646,251</u></b>	<b><u>\$ 881,979</u></b>	<b><u>\$ 1,889,421</u></b>	<b><u>\$ 3,638,809</u></b>

**D. FINANCIAL STATEMENT PRESENTATION**

Deferred Inflows/Outflows of Resources related to pension plans are presented in the June 30, 2025 basic financial statements as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<b>Governmental Activities</b>		
TRA	\$ 1,026,960	\$ 858,449
PERA	<u>147,099</u>	<u>345,871</u>
<b>Total Governmental Activities</b>	<b><u>\$ 1,174,059</u></b>	<b><u>\$ 1,204,320</u></b>

**9. CHANGE IN ACCOUNTING PRINCIPLE**

The beginning net position of the governmental activities has been decreased to reflect a change in accounting principle. The District implemented GASB Statement No. 101, *Compensated Absences*, which establishes new criteria for accounting and financial reporting for compensated absences liabilities. Beginning governmental activities net position has been restated from \$2,899,031 to \$1,522,417 (a decrease of \$1,376,614).

**10. OPERATING TRANSFER**

During 2025, the following authorized transfer was made:

<u>From</u>	<u>To</u>	<u>Purpose</u>	<u>Amount</u>
General Fund	Community Service Fund	To cover deficit spending in School Readiness and Non-Public Aid.	<b><u>\$ 92,082</u></b>

**REQUIRED SUPPLEMENTARY INFORMATION**

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS  
JUNE 30, 2025

SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS  
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS)\*\*

Measurement Date	7/1/2024	7/1/2023	7/1/2022	7/1/2021	7/1/2020	7/1/2019	7/1/2018	7/1/2017
<b>Total OPEB Liability</b>								
Service Cost	\$ 11,675	\$ 11,335	\$ 8,885	\$ 11,250	\$ 14,453	\$ 10,976	\$ 12,833	\$ 12,459
Interest	5,868	6,600	4,055	5,870	6,084	8,816	9,367	9,989
Assumption Changes	-	2,117	(12,629)	5,958	3,582	(4,331)	-	-
Plan Changes	-	-	-	-	62,678	-	-	-
Differences between expected and actual experience	-	-	-	(37,950)	-	(52,272)	-	-
Asset Gain/(Loss)	-	(26,520)	-	-	-	-	-	-
Benefit Payments	(10,227)	(23,844)	(20,644)	(47,679)	(22,954)	(36,326)	(36,766)	(45,399)
<b>Net change in total OPEB liability</b>	<b>7,316</b>	<b>(30,312)</b>	<b>(20,333)</b>	<b>(62,551)</b>	<b>63,843</b>	<b>(73,137)</b>	<b>(14,566)</b>	<b>(22,951)</b>
<b>Total OPEB Liability - Beginning</b>	<b>143,845</b>	<b>174,157</b>	<b>194,490</b>	<b>257,041</b>	<b>193,198</b>	<b>266,335</b>	<b>280,901</b>	<b>303,852</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 151,161</b>	<b>\$ 143,845</b>	<b>\$ 174,157</b>	<b>\$ 194,490</b>	<b>\$ 257,041</b>	<b>\$ 193,198</b>	<b>\$ 266,335</b>	<b>\$ 280,901</b>
Covered Payroll	\$ 3,954,136	\$ 3,838,967	\$ 3,164,870	\$ 3,072,689	\$ 2,992,761	\$ 2,905,593	\$ 2,969,907	\$ 2,833,405
Total OPEB liability as a percentage of covered payroll	3.82%	3.75%	5.50%	6.33%	8.59%	6.65%	8.97%	9.91%

\*\*Note: The District implemented the provisions of GASB Statement No. 75 for the year ended June 30, 2018. The Schedules within the Required Supplementary Information section require a ten-year presentation, but do not require retroactive reporting. Information prior to 2018 is not available. Additional years will be reported as they become available.

Note: This schedule is presented using the optional format of combining the required schedules in paragraphs 170(a) and 170(b) of GASB Statement No. 75.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT'S SHARE OF NET PENSION LIABILITY AND DISTRICT'S  
CONTRIBUTIONS FOR DEFINED BENEFIT PENSION PLANS  
JUNE 30, 2025**

**TEACHERS RETIREMENT ASSOCIATION**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS)**

Measurement Date	District's Proportion of the Net Pension Liability (Asset) (Percentage)	District's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability (Asset) with the District (b)	District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability with the District (a+b)	District's Covered Payroll (c)	District's	Plan Fiduciary
						Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a+b/c)	
6/30/24	0.0498%	\$ 3,164,452	\$ 207,086	\$ 3,371,538	\$3,324,226	102.0%	82.07%
6/30/23	0.0472	3,896,938	272,941	4,169,879	3,000,741	139.0	76.42
6/30/22	0.0462	3,699,452	274,203	3,973,655	2,858,632	139.0	76.17
6/30/21	0.0431	1,886,185	158,959	2,045,144	2,605,316	78.5	86.63
6/30/20	0.0437	3,228,615	270,783	3,499,398	2,525,827	138.5	75.48
6/30/19	0.0439	2,798,195	247,709	3,045,904	2,503,129	121.7	78.21
6/30/18	0.0451	2,834,587	266,479	3,101,066	2,507,126	123.7	78.07
6/30/17	0.0437	8,723,313	842,826	9,566,139	2,354,446	406.3	51.57
6/30/16	0.0459	10,948,245	1,098,762	12,047,007	2,433,727	495.0	44.88
6/30/15	0.0485	3,000,205	367,673	3,367,878	2,477,655	135.9	76.80

**TEACHERS RETIREMENT ASSOCIATION**

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS)**

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions
					as a Percentage of Covered Payroll (b/d)
6/30/25	\$ 302,210	\$ 302,210	\$ -	\$ 2,978,832	10.14%
6/30/24	292,195	292,195	-	3,324,226	8.79
6/30/23	256,988	256,988	-	3,000,741	8.56
6/30/22	239,805	239,805	-	2,858,632	8.39
6/30/21	212,153	212,153	-	2,605,316	8.14
6/30/20	200,524	200,524	-	2,525,827	7.94
6/30/19	193,861	193,861	-	2,503,129	7.74
6/30/18	188,886	188,886	-	2,507,126	7.50
6/30/17	176,583	176,583	-	2,354,446	7.50
6/30/16	179,016	179,016	-	2,433,727	7.40

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT'S SHARE OF NET PENSION LIABILITY AND DISTRICT'S  
CONTRIBUTIONS FOR DEFINED BENEFIT PENSION PLANS  
(CONTINUED)  
JUNE 30, 2025**

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (\*)  
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND  
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS)**

Measurement Date	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability Associated with the District	District's Proportionate Share of the Net Pension Liability Associated with the District	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a+b/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
	(a)	(b)	(a+b)	(c)			
6/30/24	0.0128%	\$ 474,357	\$ 12,266	\$ 486,623	\$1,085,844	44.8%	89.1%
6/30/23	0.0134	749,313	20,702	770,015	1,071,222	71.9	83.1
6/30/22	0.0131	1,037,524	30,453	1,067,977	990,734	107.8	76.7
6/30/21	0.0129	550,888	16,831	567,719	949,747	59.8	87.0
6/30/20	0.0121	725,450	22,239	747,689	881,867	84.8	79.1
6/30/19	0.0114	630,280	19,499	649,779	830,871	78.2	80.2
6/30/18	0.0118	654,616	21,495	676,111	793,160	85.2	79.5
6/30/17	0.0115	734,152	9,192	743,344	739,689	100.5	75.9
6/30/16	0.0111	901,265	11,724	912,989	688,850	132.5	68.9
6/30/15	0.0105	544,164	-	544,164	621,818	87.5	78.2

\* This schedule is for employers in the General Employees Plan to present their proportionate share of the State of Minnesota's contributions to the General Employees Fund on their behalf.

**PUBLIC EMPLOYEES GENERAL RETIREMENT ASSOCIATION**

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND  
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS)**

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
	(a)	(b)	(a-b)	(d)	(b/d)
6/30/25	\$ 85,532	\$ 85,532	\$ -	\$ 1,140,525	7.5%
6/30/24	81,438	81,438	-	1,085,844	7.5
6/30/23	80,177	80,177	-	1,071,222	7.5
6/30/22	73,408	73,408	-	990,734	7.4
6/30/21	70,330	70,330	-	949,747	7.4
6/30/20	64,509	64,509	-	881,867	7.3
6/30/19	61,129	61,129	-	830,871	7.4
6/30/18	58,602	58,602	-	793,160	7.4
6/30/17	55,426	55,426	-	739,689	7.5
6/30/16	51,614	51,614	-	688,850	7.5
6/30/15	45,817	45,817	-	621,818	7.4

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025 Budgeted Amounts		2025 Actual	Variance	2024 Actual
	Original	Final			
<b>REVENUES</b>					
<b>Local Property Tax Levies:</b>					
Maintenance Levy	\$ 963,901	\$ 965,197	\$ 923,824	\$ (41,373)	\$ 1,120,346
	<u>963,901</u>	<u>965,197</u>	<u>923,824</u>	<u>(41,373)</u>	<u>1,120,346</u>
<b>Other Local and County Revenues:</b>					
County Apportionment	13,766	14,891	20,893	6,002	14,891
Other School Districts-Tuition/Reimbursements	404,477	384,061	378,051	(6,010)	403,456
Admissions	120,050	128,444	139,628	11,184	140,094
Student Fees	47,000	40,000	42,200	2,200	46,423
Earnings From Investments	48,000	50,000	89,157	39,157	75,806
Rent For School Facilities	9,600	9,600	9,600	-	9,600
Gifts and Bequests	-	-	240,000	240,000	-
Miscellaneous Revenues and Reimbursements	17,000	15,600	76,433	60,833	26,951
	<u>659,893</u>	<u>642,596</u>	<u>995,962</u>	<u>353,366</u>	<u>717,221</u>
<b>Revenue From State Sources:</b>					
Endowment Fund Apportionment	27,774	33,797	34,196	399	28,843
General Education Aid	4,722,194	4,834,373	4,891,015	56,642	4,782,261
Shared Time	8,236	13,847	14,344	497	13,848
Disparity Aid	-	833	833	-	1,284
Homestead/Agricultural Levy Credits	15,343	8,960	8,960	-	15,343
Other State Credits	43,062	45,984	8,991	(36,993)	5,382
Special Education	642,587	825,000	907,813	82,813	904,146
Non-Public Pupil Transportation	12,000	9,079	8,374	(705)	8,442
Integration Aid	23,092	26,530	23,094	(3,436)	23,110
Alt Teacher Compensation	87,542	93,288	93,198	(90)	87,557
Literacy Aid	-	-	22,047	22,047	-
Literacy Incentive Aid	34,056	26,531	22,643	(3,888)	25,304
School Unemployment Aid	144,000	42,360	92,245	49,885	60,579
Student Support Personnel Aid - Cooperative	-	40,000	4,710	(35,290)	-
Student Support Aid	13,793	40,000	33,723	(6,277)	40,000
Teacher Compensation for READ Act Training	-	-	19,905	19,905	-
Library Aid	39,833	40,000	40,000	-	40,000
Medical Assistance	13,000	13,000	10,012	(2,988)	10,721
	<u>5,826,512</u>	<u>6,093,582</u>	<u>6,236,103</u>	<u>142,521</u>	<u>6,046,820</u>
<b>Revenue From Federal Sources:</b>					
Title I	56,006	66,878	67,010	132	52,446
Title II	10,000	-	-	-	9,790
Title IV	10,000	-	-	-	10,000
Elementary and Secondary School Emergency Relief (ESSER) Fund	-	81,357	80,211	(1,146)	6,654
Rural Education Achievement Program	39,986	39,986	54,567	14,581	50,993
Federal Special Education	26,771	35,500	22,700	(12,800)	34,809
Other Federal Programs	-	41,951	-	(41,951)	-
	<u>142,763</u>	<u>265,672</u>	<u>224,488</u>	<u>(41,184)</u>	<u>164,692</u>
<b>Sales and Other Conversion of Assets:</b>					
Resale Materials	-	-	1,582	1,582	10,338
	<u>-</u>	<u>-</u>	<u>1,582</u>	<u>1,582</u>	<u>10,338</u>
<b>TOTAL REVENUES</b>	<b>7,593,069</b>	<b>7,967,047</b>	<b>8,381,959</b>	<b>414,912</b>	<b>8,059,417</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>District and School Administration:</b>					
Salaries and Wages	475,094	475,646	467,601	8,045	451,078
Employee Benefits	201,422	122,821	120,620	2,201	122,452
Purchased Services	28,500	31,400	16,773	14,627	17,095
Supplies and Materials	2,500	2,500	1,908	592	4,440
Other Expenditures	9,900	9,900	3,403	6,497	3,572
	<u>717,416</u>	<u>642,267</u>	<u>610,305</u>	<u>31,962</u>	<u>598,637</u>
<b>District Support Services:</b>					
Salaries and Wages	75,353	99,303	96,883	2,420	107,415
Employee Benefits	11,415	14,712	14,116	596	15,775
Purchased Services	68,000	66,100	105,502	(39,402)	100,039
Supplies and Materials	(248,358)	19,000	17,156	1,844	145,974
Other Expenditures	18,000	18,000	18,127	(127)	17,088
	<u>(75,590)</u>	<u>217,115</u>	<u>251,784</u>	<u>(34,669)</u>	<u>386,291</u>

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

EXPENDITURES (Cont'd)	2025 Budgeted Amounts		2025 Actual	Variance	2024 Actual
	Original	Final			
<b>Current: (Cont'd)</b>					
<b>Regular Instruction:</b>					
Salaries and Wages	\$ 2,457,064	\$ 2,530,473	\$ 2,498,623	\$ 31,850	\$ 2,411,385
Employee Benefits	743,905	715,144	590,200	124,944	604,351
Purchased Services	311,045	290,158	369,428	(79,270)	402,708
Supplies and Materials	536,076	350,399	264,706	85,693	242,524
Other Expenditures	1,300	1,350	1,349	1	-
	<u>4,049,390</u>	<u>3,887,524</u>	<u>3,724,306</u>	<u>163,218</u>	<u>3,660,968</u>
<b>Vocational Instruction:</b>					
Salaries and Wages	109,769	120,680	120,517	163	130,468
Employee Benefits	26,296	28,180	27,746	434	32,071
Supplies and Materials	23,000	23,700	20,092	3,608	18,052
	<u>159,065</u>	<u>172,560</u>	<u>168,355</u>	<u>4,205</u>	<u>180,591</u>
<b>Exceptional Instruction:</b>					
Salaries and Wages	763,293	751,193	748,440	2,753	762,890
Employee Benefits	148,654	156,435	150,562	5,873	149,120
Purchased Services	225,300	226,520	246,802	(20,282)	210,690
Supplies and Materials	10,100	9,100	3,350	5,750	8,438
	<u>1,147,347</u>	<u>1,143,248</u>	<u>1,149,154</u>	<u>(5,906)</u>	<u>1,131,138</u>
<b>Instructional Support Services:</b>					
Salaries and Wages	31,554	33,667	48,884	(15,217)	72,058
Employee Benefits	6,492	6,493	7,516	(1,023)	11,419
Purchased Services	56,100	51,000	162,166	(111,166)	81,581
Supplies and Materials	11,600	16,700	8,592	8,108	10,631
	<u>105,746</u>	<u>107,860</u>	<u>227,158</u>	<u>(119,298)</u>	<u>175,689</u>
<b>Pupil Support Services:</b>					
Salaries and Wages	168,131	163,958	164,321	(363)	143,230
Employee Benefits	55,535	42,327	41,338	989	35,508
Purchased Services	459,380	457,175	283,832	173,343	280,659
Supplies and Materials	102,500	104,800	79,023	25,777	79,100
	<u>785,546</u>	<u>768,260</u>	<u>568,514</u>	<u>199,746</u>	<u>538,497</u>
<b>Site, Buildings and Equipment:</b>					
Salaries and Wages	207,765	238,854	231,500	7,354	218,170
Employee Benefits	51,437	56,120	50,834	5,286	42,411
Purchased Services	257,000	299,971	355,519	(55,548)	331,298
Supplies and Materials	136,000	136,000	127,110	8,890	151,767
Other Expenditures	500	500	180	320	30
	<u>652,702</u>	<u>731,445</u>	<u>765,143</u>	<u>(33,698)</u>	<u>743,676</u>
<b>Fiscal And Other Fixed Cost Programs:</b>					
District Insurance	65,794	65,794	74,768	(8,974)	40,372
	<u>65,794</u>	<u>65,794</u>	<u>74,768</u>	<u>(8,974)</u>	<u>40,372</u>
<b>Capital Outlay:</b>					
District Support Services	11,600	-	4,246	(4,246)	2,149
Regular Instruction	13,900	35,594	3,000	32,594	189,007
Pupil Support Services	45,000	108,816	63,816	45,000	-
Site, Buildings and Equipment	8,000	12,900	129,265	(116,365)	8,324
	<u>78,500</u>	<u>157,310</u>	<u>200,327</u>	<u>(43,017)</u>	<u>199,480</u>
<b>Debt Service:</b>					
Principal	30,000	47,821	6,600	41,221	17,143
Interest	-	5,275	-	5,275	1,306
	<u>30,000</u>	<u>53,096</u>	<u>6,600</u>	<u>46,496</u>	<u>18,449</u>
<b>TOTAL EXPENDITURES</b>	<u>7,715,916</u>	<u>7,946,479</u>	<u>7,746,414</u>	<u>200,065</u>	<u>7,673,788</u>

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025 Budgeted Amounts		2025	Variance	2024
	Original	Final	Actual		Actual
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (122,847)	\$ 20,568	\$ 635,545	\$ 614,977	\$ 385,629
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In (Out)	-	-	(92,082)	(92,082)	(67,553)
	-	-	(92,082)	(92,082)	(67,553)
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(122,847)	20,568	543,463	522,895	318,076
<b>FUND BALANCE BEGINNING OF YEAR</b>	2,249,926	2,249,926	2,249,926	-	1,931,850
<b>FUND BALANCE END OF YEAR</b>	\$ 2,127,079	\$ 2,270,494	\$ 2,793,389	\$ 522,895	\$ 2,249,926
<b>FUND BALANCE ANALYSIS</b>					
<b>NONSPENDABLE FUND BALANCE</b>					
Prepaid Expenditures			\$ 94,867		\$ 80,391
<b>RESTRICTED FUND BALANCE</b>					
Gifted and Talented			7,203		-
Safe Schools - Crime Levy			20,214		-
Learning and Development			94,933		-
Quality Compensation-Alternative Teacher Pay			39,449		-
English Learner			25,342		-
Operating Capital			334,453		273,635
School Library Aid			4,681		1,605
Literacy Incentive Aid			47,947		25,304
Literacy Aid			22,047		-
Teacher Compensation for READ Act Training			19,905		-
Student Support Personnel Aid			40,000		28,337
Capital Projects/Technology Levy			(713) **		(713) **
Long-Term Facilities Maintenance			134,425		32,656
Playground			180,000		-
Student Activities			29,687		27,828
<b>TOTAL RESTRICTED FUND BALANCE</b>			<b>999,573</b>		<b>388,652</b>
<b>ASSIGNED FUND BALANCE</b>					
Projected Budget Deficit			-		122,847
Curriculum and Instructional Resources			150,000		150,000
Furniture, Fixtures, and Equipment			75,000		75,000
District Vehicles			150,000		150,000
Playground			70,000		-
<b>TOTAL ASSIGNED FUND BALANCE</b>			<b>445,000</b>		<b>497,847</b>
<b>UNASSIGNED FUND BALANCE</b>			<b>1,253,949</b>		<b>1,283,036</b>
<b>TOTAL FUND BALANCE</b>			<b>\$ 2,793,389</b>		<b>\$ 2,249,926</b>

\*\* Required by MN Statutes to record a deficit, when applicable, in order to permit statutory revenue formula calculations.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - FOOD SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025 Budgeted Amounts		2025 Actual	Variance	2024 Actual
	Original	Final			
<b>REVENUES</b>					
<b>Other Local and County Revenues:</b>					
Earnings From Investments	\$ 3,370	\$ 3,500	\$ 3,513	\$ 13	\$ 4,148
<b>Revenue From State Sources:</b>					
School Lunch Aid	210,000	208,000	235,045	27,045	205,811
School Milk Program	400	400	221	(179)	430
School Breakfast Program	43,000	45,000	51,092	6,092	43,475
	<u>253,400</u>	<u>253,400</u>	<u>286,358</u>	<u>32,958</u>	<u>249,716</u>
<b>Revenue From Federal Sources:</b>					
School Lunch Aid	36,000	36,000	37,709	1,709	36,058
Special Assistance	96,000	95,000	70,692	(24,308)	92,791
School Breakfast Program	36,000	37,500	31,344	(6,156)	35,151
Other Federal Programs	1,300	-	1,513	1,513	-
USDA Commodities	25,000	42,000	33,260	(8,740)	41,960
	<u>194,300</u>	<u>210,500</u>	<u>174,518</u>	<u>(35,982)</u>	<u>205,960</u>
<b>Sales And Other Conversion Of Assets:</b>					
Sale of Lunches and Breakfasts	30,000	34,120	28,767	(5,353)	33,121
<b>TOTAL REVENUES</b>	<u>481,070</u>	<u>501,520</u>	<u>493,156</u>	<u>(8,364)</u>	<u>492,945</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>Pupil Support Services:</b>					
Salaries and Wages	158,571	158,699	150,012	8,687	153,320
Employee Benefits	25,201	25,829	23,333	2,496	24,161
Purchased Services	5,500	14,735	14,821	(86)	21,540
Supplies and Materials	15,000	15,000	13,767	1,233	13,507
Food Purchases	248,000	231,000	238,484	(7,484)	193,908
USDA Commodities	25,000	42,000	33,260	8,740	41,960
Milk Purchases	34,000	30,400	29,268	1,132	28,317
	<u>511,272</u>	<u>517,663</u>	<u>502,945</u>	<u>14,718</u>	<u>476,713</u>
<b>TOTAL EXPENDITURES</b>	<u>511,272</u>	<u>517,663</u>	<u>502,945</u>	<u>14,718</u>	<u>476,713</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(30,202)</b>	<b>(16,143)</b>	<b>(9,789)</b>	<b>6,354</b>	<b>16,232</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<u>184,251</u>	<u>184,251</u>	<u>184,251</u>	-	<u>168,019</u>
<b>FUND BALANCE END OF YEAR</b>	<u>\$ 154,049</u>	<u>\$ 168,108</u>	<u>\$ 174,462</u>	<u>\$ 6,354</u>	<u>\$ 184,251</u>
<b>FUND BALANCE ANALYSIS</b>					
<b>NONSPENDABLE FUND BALANCE</b>					
Prepaid Expenditures			\$ 1,493		\$ 2,250
Inventory			39,117		54,523
<b>TOTAL NONSPENDABLE FUND BALANCE</b>			<u>40,610</u>		<u>56,773</u>
<b>RESTRICTED FUND BALANCE</b>					
Food Service			<u>133,852</u>		<u>127,478</u>
<b>TOTAL FUND BALANCE</b>			<u>\$ 174,462</u>		<u>\$ 184,251</u>

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - COMMUNITY SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2025  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025 Budgeted Amounts		2025 Actual	Variance	2024 Actual
	Original	Final			
<b>REVENUES</b>					
<b>Local Property Tax Levies:</b>					
Community Service Levy	\$ 38,334	\$ 37,588	\$ 30,762	\$ (6,826)	\$ 36,288
<b>Other Local And County Revenues:</b>					
Earnings From Investments	250	1,000	1,345	345	984
Fees From Patrons	112,335	111,724	103,610	(8,114)	104,694
	<u>112,585</u>	<u>112,724</u>	<u>104,955</u>	<u>(7,769)</u>	<u>105,678</u>
<b>Revenue From State Sources:</b>					
Disparity and Abatement Aid	(9)	48	48	-	58
Homestead Market Value	-	484	484	-	699
Preschool Screening	1,338	1,917	2,187	270	4,114
Non Public School Programs	12,832	14,378	14,153	(225)	12,703
Early Childhood and Family Education	9,064	9,341	9,365	24	9,063
School Readiness	14,361	15,276	15,276	-	14,361
	<u>37,586</u>	<u>41,444</u>	<u>41,513</u>	<u>69</u>	<u>40,998</u>
<b>TOTAL REVENUES</b>	<u>188,505</u>	<u>191,756</u>	<u>177,230</u>	<u>(14,526)</u>	<u>182,964</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>Community Education And Services:</b>					
Salaries and Wages	173,273	179,503	184,190	(4,687)	160,051
Employee Benefits	29,198	30,479	31,219	(740)	26,493
Purchased Services	17,782	14,474	15,259	(785)	15,807
Supplies and Materials	31,432	29,119	38,978	(9,859)	26,654
Other Expenditures	-	-	698	(698)	605
	<u>251,685</u>	<u>253,575</u>	<u>270,344</u>	<u>(16,769)</u>	<u>229,610</u>
<b>Capital Outlay:</b>					
Community Education And Services	1,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>252,685</u>	<u>253,575</u>	<u>270,344</u>	<u>(16,769)</u>	<u>229,610</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(64,180)</u>	<u>(61,819)</u>	<u>(93,114)</u>	<u>(31,295)</u>	<u>(46,646)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In (Out)	-	-	92,082	92,082	67,553
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(64,180)</u>	<u>(61,819)</u>	<u>(1,032)</u>	<u>60,787</u>	<u>20,907</u>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<u>53,177</u>	<u>53,177</u>	<u>53,177</u>	<u>-</u>	<u>32,270</u>
<b>FUND BALANCE END OF YEAR</b>	<u>\$ (11,003)</u>	<u>\$ (8,642)</u>	<u>\$ 52,145</u>	<u>\$ 60,787</u>	<u>\$ 53,177</u>
<b>FUND BALANCE ANALYSIS</b>					
<b>NONSPENDABLE FUND BALANCE</b>					
Prepaid Expenditures			\$ 1,362		\$ -
<b>RESTRICTED FUND BALANCE</b>					
Community Education			39,281		41,051
Community Service			9,272		10,341
Early Childhood Family Education			2,230		1,785
<b>TOTAL RESTRICTED FUND BALANCE</b>			<u>50,783</u>		<u>53,177</u>
<b>TOTAL FUND BALANCE</b>			<u>\$ 52,145</u>		<u>\$ 53,177</u>

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**1. OTHER POST EMPLOYMENT BENEFITS**

No assets are accumulated in a trust that meets the criteria in Paragraph four of GASB Statement No. 75:

**2025 Changes**

Changes in Benefit Terms:

- None

Changes in Actuarial Assumptions:

- None

**2024 Changes**

Changes in Benefit Terms:

- None

Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount- Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The discount rate was changed from 3.80% to 3.90%.

**2023 Changes**

Changes in Benefit Terms:

- None

Changes in Actuarial Assumptions:

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

**2022 Changes**

Changes in Benefit Terms:

- None

Changes in Actuarial Assumptions:

- The health care trend rates, mortality tables, non-teacher salary increase rates, and withdrawal rates were updated.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.

**2021 Changes**

Changes in Benefit Terms:

- Two teachers retired with Early Retirement Incentive benefits of \$602 per month of District paid medical contributions, payable until Medicare eligibility or June 30, 2021. The increase in liability also reflects a corresponding increase in the implicit rate medical subsidy.

Changes in Actuarial Assumptions:

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

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

**1. OTHER POST EMPLOYMENT BENEFITS (Cont'd)**

**2020 Changes**

Changes in Benefit Terms:

- None

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-2016 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

**2019 Changes**

Changes in Benefit Terms:

- None

Changes in Actuarial Assumptions:

- None

**2018 Changes**

Changes in the Benefit Terms:

- None

Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality table was updated from the RP-2014 White Collar Mortality Tables with MP-2014 Generational Improvement Scale to the RP-2014 adjusted to 2006 White Collar Mortality Tables with MP-2016 Generational Improvement Scale.
- The discount rate was changed from 4.00% to 3.40%.
- The withdrawal table for all employees and retirement table for only employees eligible to retire with Rule 90 also were updated.

**2. DEFINED BENEFIT PENSION PLANS**

The following changes were reflected in the valuations performed on behalf of the following defined benefit pension plans for the fiscal years (measurement date) ending June 30:

**Teachers Retirement Association**

**2024 Changes**

Changes in Benefit and Funding Terms:

The 2024 Omnibus Pensions and Retirement Bill (HF 5040/SF 4643) lowered the normal retirement age for Tier II members from 66 to 65 effective July 1, 2024 and provided for a one-time state appropriation of \$28.46 million to cover the cost.

HF 3100, appropriated \$176,166,838 to TRA, payable on October 1, 2023:

- \$28,735,816 for the difference between the statutory 1.10% compounded COLA payable on January 1, 2024 and a one-time 2.50% lump-sum COLA for Coordinated plan members;
- \$2,384,222 for the difference between the statutory 1.10% compounded COLA payable on January 1, 2024 and a one-time 4.00% lump-sum COLA for Basic plan members; and
- \$145,046,800 to pay down the unfunded actuarial accrued liability.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**2. DEFINED BENEFIT PENSION PLANS (Cont'd)**

**Teachers Retirement Association (Cont'd)**

**2024 Changes (Cont'd)**

Changes in Actuarial Assumptions and Methods (July 1, 2024 valuation):

- 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 ten years of employment and slightly increased in years 16 to 25 to better match observed experience.
- Disability rates were decreased beyond age 45 by 15.00% to reflect the continued lower than expected observations.

**2023 Changes**

Changes in Benefit and Funding Terms:

The 2023 Tax Finance and Policy Bill contained a number of changes:

- Effective July 1, 2025, the normal retirement age for Tier II members will decrease from 66 to 65.
- The employer contribution rate will increase from 8.75% to 9.50% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8.00% on July 1, 2025.

Changes in Actuarial Assumptions and Methods (July 1, 2023 valuation):

- The investment return assumption was changed from 7.50% to 7.00%. This does not affect the GASB valuation which was already using the 7.00% assumption.

**2022 Changes**

Changes in Benefit and Funding Terms:

- None

Changes in Actuarial Assumptions and Methods:

- None

**2021 Changes**

Changes in Benefit and Funding Terms:

- None

Changes in Actuarial Assumptions (July 1, 2021 valuation):

For GASB valuation only:

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

**2020 Changes**

Changes in Benefit and Funding Terms:

- None

Changes in Actuarial Assumptions and Methods (July 1, 2020 valuation):

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**2. DEFINED BENEFIT PENSION PLANS (Cont'd)**

**Teachers Retirement Association (Cont'd)**

**2019 Changes**

Changes in Benefit and Funding Terms:

- None

Changes in Actuarial Assumptions and Methods:

- None

**2018 Changes**

Changes in Benefit and Funding Terms:

The 2018 Omnibus Pension Bill contained a number of changes.

- The COLA was reduced from 2.00% each January 1 to 1.00%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10% each year until reaching the ultimate rate of 1.50% in 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% if the funded ratio was at least 90.00% 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 0.00% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00% to 3.00%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50% to 7.50%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Actuarial Assumptions and Methods (July 1, 2018 valuation):

- The investment return assumption was changed from 8.50% to 7.50%.
- The price inflation assumption was lowered from 3.00% to 2.50%.
- The payroll growth assumption was lowered from 3.50% to 3.00%.
- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the unfunded actuarial accrued liability (UAAL) was reset to June 30, 2048 (30 years).
- A mechanism in the law that provided the TRA Board with some authority to set contribution rates was eliminated.

Note: Most of these changes were made previously for GASB purposes in the 2017 GASB valuation.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**2. DEFINED BENEFIT PENSION PLANS (Cont'd)**

**Teachers Retirement Association (Cont'd)**

**2017 Changes**

Changes in Benefit and Funding Terms:

- None

Changes in Actuarial Assumptions and Methods (July 1, 2017 valuation):

- The Cost of Living Adjustment was assumed to increase from 2.00% annually to 2.50% annually on July 1, 2045.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.40% to 0.00%, the vested inactive load increased from 4.00% to 7.00% and the non-vested inactive load increased from 4.00% to 9.00%.

For GASB valuation:

- The investment return assumption was changed from 8.00% to 7.50%.
- The COLA was not assumed to increase to 2.50% but remain at 2.00% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.50%.
- The payroll growth assumption was lowered from 3.50% to 3.00%.
- The general wage growth assumption was lowered from 3.50% to 2.85% for 10 years followed by 3.25%, thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

**2016 Changes**

Changes in Benefit and Funding Terms:

- None

Changes in Actuarial Assumptions and Methods (July 1, 2016 valuation):

- The Cost-of-Living Adjustment was not assumed to increase (it remained at 2.00% for all future years).
- The price inflation assumption was lowered from 3.00% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.50%.
- Minor changes at some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back 6 years and female rates set back 5 years. Generational projection uses the MP-2015 scale.
- The post-retirement mortality assumption was changed to the RP-2014 white collar annuitant table, male rates set back 3 years and female rates set back 3 years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
- The post-disability mortality assumption was changed to the RP-2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989 were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional forms of payment at retirement were made.

**2015 Changes**

Changes in Benefit and Funding Terms:

- The Duluth Teachers Retirement Fund Association was merged into TRA on June 30, 2015. This also resulted in a state-provided contribution stream of \$14.377 million until the system becomes fully funded.

Changes in Actuarial Assumptions and Methods (July 1, 2015 valuation):

- The Cost-of-Living Adjustment was assumed to increase from 2.00% annually to 2.50% annually on July 1, 2037.

For GASB valuation:

- The COLA was not assumed to increase to 2.50% but remain at 2.00% for all future years.
- The investment return assumption was changed from 8.25% to 8.00%.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA, MINNESOTA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**2. DEFINED BENEFIT PENSION PLANS (Cont'd)**

**Public Employees Retirement Association**

**General Employees Fund**

**2024 Changes**

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 I and Tier II 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 firm of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

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

**2023 Changes**

Changes in Actuarial Assumptions:

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

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, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**2022 Changes**

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- None

**2021 Changes**

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- None

**2020 Changes**

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- 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% 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.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

**2. DEFINED BENEFIT PENSION PLANS (Cont'd)  
Public Employees Retirement Association (Cont'd)**

**General Employees Fund (Cont'd)**

**2020 Changes (Cont'd)**

Changes in Actuarial Assumptions: (Cont'd)

- 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 Scale MP-2018 to Scale 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% Joint & Survivor option changed from 35.00% to 45.00%. The assumed number of married female new retirees electing 100.00% Joint & Survivor option changed from 15.00% to 30.00%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.00% for the period July 1, 2020 through December 31, 2023 and 0.00% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**2019 Changes**

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changed prospectively, requiring \$16 million due per year through 2031.

**2018 Changes**

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% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

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% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases change from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

**2. DEFINED BENEFIT PENSION PLANS (Cont'd)**  
**Public Employees Retirement Association (Cont'd)**  
**General Employees Fund (Cont'd)**

**2017 Changes**

Changes in Actuarial Assumptions:

- The combined service annuity (CSA) loads were changed from 0.80% for active members and 60.00% for vested and non-vested deferred members. The revised CSA loads are now 0.00% for active member liability, 15.00% for vested deferred member liability, and 3.00% for non-vested deferred member liability.
- The assumed annual increase rate was changed from 1.00% per year for all years to 1.00% per year through 2044 and 2.50% per year thereafter.

Change in Plan Provisions:

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16 million in 2017 and 2018, and \$6 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21 million to \$31 million in calendar years 2019 to 2031. The state's contribution changed from \$16 million to \$6 million in calendar years 2019 to 2031.

**2016 Changes**

Changes in Actuarial Assumptions:

- The assumed annual increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate changed from 7.90% to 7.50%.
- 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% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions:

- None

**2015 Changes**

Changes in Actuarial Assumptions:

- The assumed annual increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2035 and 2.50% per year thereafter.

Changes in Plan Provisions:

- On January 1, 2015 the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6 million, which meets the special funding situation definition, was due September 2015.

**3. BUDGETS, STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Budgets presented for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. Reported budget amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

**INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

**3. BUDGETS, STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Cont'd)**

**A. DEFICIT SPENDING**

For the year ended June 30, 2025, the District projected deficit spending in the following funds:

Food Service Fund	\$ 16,143
Community Service Fund	\$ 61,819

**B. EXPENDITURES EXCEEDING APPROPRIATIONS**

For the year ended June 30, 2025, the District had the following fund with expenditures exceeding the latest amended budget:

<b>Fund</b>	<b><u>Budget</u></b>	<b><u>Expenditures</u></b>	<b><u>Excess</u></b>
Community Service Fund	\$ 253,575	\$ 270,344	\$ 16,769

Budget revisions were last approved in February of 2025. These excesses were realized since that time and are approved by the School Board upon acceptance of this report.

**OTHER SUPPLEMENTARY INFORMATION**

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - BUILDING CONSTRUCTION FUND  
FOR THE YEAR ENDED JUNE 30, 2025  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025 Budgeted Amounts		2025 Actual	Variance	2024 Actual
	Original	Final			
<b>REVENUES</b>					
<b>Other Local And County Revenues:</b>					
Earnings From Investments	\$ 45,000	\$ 85,000	\$ 128,927	\$ 43,927	\$ 113,179
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>Site, Buildings and Equipment:</b>					
Purchased Services	-	-	-	-	61,946
Supplies and Materials	264,358	264,358	167,089	97,269	35,379
	<u>264,358</u>	<u>264,358</u>	<u>167,089</u>	<u>97,269</u>	<u>97,325</u>
<b>Capital Outlay:</b>					
Site, Buildings and Equipment	-	-	97,269	(97,269)	-
	<u>-</u>	<u>-</u>	<u>97,269</u>	<u>(97,269)</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>264,358</u>	<u>264,358</u>	<u>264,358</u>	<u>-</u>	<u>97,325</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(219,358)</u>	<u>(179,358)</u>	<u>(135,431)</u>	<u>43,927</u>	<u>15,854</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond Proceeds	-	-	-	-	2,450,000
Bond Issuance Premium	-	-	-	-	176,463
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,626,463</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(219,358)</u>	<u>(179,358)</u>	<u>(135,431)</u>	<u>43,927</u>	<u>2,642,317</u>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<u>2,642,317</u>	<u>2,642,317</u>	<u>2,642,317</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE END OF YEAR</b>	<u>\$ 2,422,959</u>	<u>\$ 2,462,959</u>	<u>\$ 2,506,886</u>	<u>\$ 43,927</u>	<u>\$ 2,642,317</u>
<b>FUND BALANCE ANALYSIS</b>					
<b>RESTRICTED FUND BALANCE</b>					
Technology and Technology Upgrades			<u>\$ 2,506,886</u>		<u>\$ 2,642,317</u>

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2025  
(with Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025 Budgeted Amounts		2025 Actual	Variance	2024 Actual
	Original	Final			
<b>REVENUES</b>					
<b>Local Property Tax Levy:</b>					
Debt Service Levy	\$ 1,506,710	\$ 762,483	\$ 662,347	\$ (100,136)	\$ 507,745
<b>Other Local And County Revenues:</b>					
Earnings From Investments	4,469	25,000	30,719	5,719	34,106
<b>Revenue From State Sources:</b>					
Homestead Market Value	20,000	23,311	23,311	-	20,380
Disparity Aid	-	2,168	2,168	-	1,705
School Bond Agriculture Credit	-	821,377	821,377	-	572,257
Long-Term Facilities Maintenance Aid	72,209	80,578	81,918	1,340	80,751
	<u>92,209</u>	<u>927,434</u>	<u>928,774</u>	<u>1,340</u>	<u>675,093</u>
<b>TOTAL REVENUES</b>	<b>1,603,388</b>	<b>1,714,917</b>	<b>1,621,840</b>	<b>(93,077)</b>	<b>1,216,944</b>
<b>EXPENDITURES</b>					
<b>Debt Service:</b>					
Principal	1,115,000	1,115,000	1,115,000	-	920,000
Interest	429,528	429,528	429,527	1	251,800
Other Debt Service Expenditures	4,000	1,050	2,175	(1,125)	2,100
<b>TOTAL EXPENDITURES</b>	<b>1,548,528</b>	<b>1,545,578</b>	<b>1,546,702</b>	<b>(1,124)</b>	<b>1,173,900</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>54,860</b>	<b>169,339</b>	<b>75,138</b>	<b>(94,201)</b>	<b>43,044</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>288,214</b>	<b>288,214</b>	<b>288,214</b>	<b>-</b>	<b>245,170</b>
<b>FUND BALANCE END OF YEAR</b>	<b>\$ 343,074</b>	<b>\$ 457,553</b>	<b>\$ 363,352</b>	<b>\$ (94,201)</b>	<b>\$ 288,214</b>
<b>FUND BALANCE ANALYSIS</b>					
<b>RESTRICTED FUND BALANCE</b>					
Debt Service			\$ 363,352		\$ 288,214

INDEPENDENT SCHOOL DISTRICT NO. 414  
 MINNEOTA, MINNESOTA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 GENERAL FUND - HISTORICAL ANALYSIS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>REVENUES</b>										
Local Property Tax Levies	\$ 449,861	\$ 474,877	\$ 609,409	\$ 536,521	\$ 548,657	\$ 551,710	\$ 522,039	\$ 1,028,652	\$ 1,120,346	\$ 923,824
Other Local and County Revenues	425,428	560,948	574,078	598,005	557,594	543,069	478,726	547,955	717,221	995,962
Revenue From State Sources	4,548,527	4,461,197	4,640,616	4,789,453	4,923,865	4,840,255	5,046,750	5,164,378	6,046,820	6,236,103
Revenue From Federal Sources	176,818	167,778	141,777	129,541	144,497	335,836	657,834	171,890	164,692	224,488
Sales and Other Conversion of Assets	-	9,355	39,259	7,662	2,023	2,723	1,651	4,673	10,338	1,582
Transfers In/Prior Period Restatement	-	-	-	-	9,684	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,600,634</b>	<b>5,674,155</b>	<b>6,005,139</b>	<b>6,061,182</b>	<b>6,186,320</b>	<b>6,273,593</b>	<b>6,707,000</b>	<b>6,917,548</b>	<b>8,059,417</b>	<b>8,381,959</b>
<b>EXPENDITURES - PROGRAMS</b>										
District and School Administration	406,649	445,662	477,496	496,350	499,718	539,979	661,027	593,427	598,637	610,305
District Support Services	124,683	134,562	144,087	141,818	131,664	137,449	151,834	375,166	400,289	256,030
Regular Instruction	3,100,251	2,987,575	3,179,996	3,203,806	3,198,550	3,313,956	3,545,367	3,300,026	3,856,575	3,733,906
Vocational Instruction	114,174	121,504	136,268	132,112	134,557	140,583	170,702	237,148	180,591	168,355
Exceptional Instruction	587,603	587,780	617,754	654,083	727,201	749,688	899,154	1,037,659	1,131,138	1,149,154
Instructional Support Services	110,378	104,357	108,374	122,202	108,200	139,640	116,128	330,080	175,689	227,158
Pupil Support Services	528,473	582,019	489,277	541,797	412,600	331,157	487,164	541,644	538,497	632,331
Site, Buildings, and Equipment	799,733	636,376	568,946	605,228	604,739	622,475	842,855	982,847	752,000	894,408
Fiscal and Other Fixed Cost Programs	22,546	24,224	24,536	24,968	27,652	30,999	33,668	38,949	40,372	74,767
<b>TOTAL EXPENDITURES</b>	<b>5,794,490</b>	<b>5,624,059</b>	<b>5,746,734</b>	<b>5,922,364</b>	<b>5,844,881</b>	<b>6,005,926</b>	<b>6,907,899</b>	<b>7,436,946</b>	<b>7,673,788</b>	<b>7,746,414</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(193,856)</b>	<b>50,096</b>	<b>258,405</b>	<b>138,818</b>	<b>341,439</b>	<b>267,667</b>	<b>(200,899)</b>	<b>(519,398)</b>	<b>385,629</b>	<b>635,545</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>1,385,930</b>	<b>1,192,074</b>	<b>1,244,410</b>	<b>1,502,815</b>	<b>1,729,989</b>	<b>2,071,428</b>	<b>2,339,095</b>	<b>2,285,854</b>	<b>1,931,850</b>	<b>2,249,926</b>
<b>OTHER FINANCING SOURCES (USES)</b>	-	2,240	-	88,356	-	-	147,658	165,394	(67,553)	(92,082)
<b>FUND BALANCE END OF YEAR</b>	<b>1,192,074</b>	<b>1,244,410</b>	<b>1,502,815</b>	<b>1,729,989</b>	<b>2,071,428</b>	<b>2,339,095</b>	<b>2,285,854</b>	<b>1,931,850</b>	<b>2,249,926</b>	<b>2,793,389</b>
<b>ADJUSTED CASH BALANCES</b>	<b>1,151,422</b>	<b>1,361,418</b>	<b>1,543,949</b>	<b>1,544,916</b>	<b>1,924,736</b>	<b>2,301,606</b>	<b>2,061,915</b>	<b>2,188,039</b>	<b>2,130,464</b>	<b>2,849,532</b>
<b>EXPENDITURES - OBJECT</b>										
Salaries and Wages	\$ 3,099,677	\$ 3,159,923	\$ 3,309,421	\$ 3,352,056	\$ 3,456,884	\$ 3,591,600	\$ 3,922,664	\$ 4,050,381	\$ 4,296,694	\$ 4,376,768
Employee Benefits	745,891	737,374	760,687	741,713	773,424	855,712	899,184	931,865	1,013,107	1,002,932
Purchased Services	967,956	1,058,874	994,795	1,053,008	1,035,191	953,435	1,409,917	1,495,760	1,464,442	1,614,790
Supplies and Materials	316,725	291,329	336,478	440,990	395,389	521,471	522,059	687,416	660,926	521,938
Other Expenditures	17,878	20,136	19,637	19,637	23,792	18,076	22,285	21,242	20,690	23,059
Capital Expenditures	646,363	356,423	326,024	314,960	160,201	65,632	131,790	250,282	217,929	206,927
<b>TOTAL EXPENDITURES</b>	<b>5,794,490</b>	<b>5,624,059</b>	<b>5,746,734</b>	<b>5,922,364</b>	<b>5,844,881</b>	<b>6,005,926</b>	<b>6,907,899</b>	<b>7,436,946</b>	<b>7,673,788</b>	<b>7,746,414</b>

INDEPENDENT SCHOOL DISTRICT NO. 414  
MINNEOTA, MINNESOTA  
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
COMMUNITY SERVICE FUND-DETAIL ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025

	Community Education				Community Services			ECFE	
	General Community Education	Fitness Center	After School Enrichment	Drivers Training	Non Public Aid	Pre School Screening	School Readiness	ECFE	Home- Visiting
<b>REVENUES</b>									
County Levy	\$ 30,762	\$ -	\$ 4,625	-	\$ 14,153	\$ 2,187	\$ 15,276	\$ 15,058	\$ 276
Interest	1,345	-	-	-	-	-	-	-	-
State Aid	41,513	-	-	-	-	-	9,286	9,286	79
Fees and Charges	103,610	-	-	-	-	-	68,114	90	-
<b>TOTAL REVENUES</b>	<b>177,230</b>	<b>48,086</b>	<b>4,625</b>	<b>-</b>	<b>14,153</b>	<b>2,187</b>	<b>83,390</b>	<b>24,434</b>	<b>355</b>
<b>EXPENDITURES</b>									
Salaries	184,190	8,195	2,021	-	1,945	1,485	145,261	20,237	-
Benefits	31,219	1,198	479	-	319	240	24,977	3,405	-
Purchased Services	15,259	3,179	-	-	5,747	-	135	-	-
Materials and Supplies	38,978	-	-	-	5,960	168	4,583	703	-
Admin. Costs to Fund 01	698	-	-	-	698	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>270,344</b>	<b>12,572</b>	<b>2,500</b>	<b>-</b>	<b>14,669</b>	<b>1,893</b>	<b>174,956</b>	<b>24,345</b>	<b>-</b>
<b>EXCESS (DEFICIT)</b>	<b>(93,114)</b>	<b>(12,572)</b>	<b>2,125</b>	<b>-</b>	<b>(516)</b>	<b>294</b>	<b>(91,566)</b>	<b>89</b>	<b>355</b>
<b>OPERATING TRANSFERS IN</b>	<b>92,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>516</b>	<b>-</b>	<b>91,566</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, BEGINNING</b>	<b>53,177</b>	<b>(36,365)</b>	<b>18,847</b>	<b>1,101</b>	<b>(12)</b>	<b>10,353</b>	<b>-</b>	<b>-</b>	<b>1,785</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 52,145</b>	<b>\$ (48,937)</b>	<b>\$ 20,972</b>	<b>\$ 1,101</b>	<b>\$ (12)</b>	<b>\$ 10,647</b>	<b>\$ -</b>	<b>\$ 89</b>	<b>\$ 2,140</b>

**OTHER REQUIRED REPORTS**

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA**  
**MINNEOTA, MINNESOTA**  
**SCHEDULE OF FINDINGS ON INTERNAL CONTROL STRUCTURE AND COMPLIANCE**  
**JUNE 30, 2025**

**INTERNAL CONTROL OVER FINANCIAL REPORTING**  
**PREVIOUSLY REPORTED ITEM NOT RESOLVED**

**2025-001 AUDIT ADJUSTMENTS**

**Condition:** During our audit, we proposed audit adjustments that resulted in significant changes to the District's financial statements. This finding was reported in the prior year audit as finding number 2024-001. The District's corrective action plan for the prior year audit filed with the Minnesota Department of Education stated that the District would strive to ensure that journal entries are entered and reviewed properly. We noted an attempt by District personnel to correct this deficiency during the current year; however, adjustments were still required.

**Effect:** A control deficiency 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 misstatements of the financial statements on a timely basis. One control deficiency that typically is considered significant is identification by the auditor of a misstatement in the financial statement not initially identified by the entity's internal controls. This could affect the District's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements.

**Cause:** This condition was caused by an oversight in coding entries and in reviewing year end account balances.

**Criteria:** The District's accounting staff should review journal entries throughout the year and activity subsequent to year end to ensure that correct accounts are affected.

**Recommendation:** We recommend that the District's accounting staff continue the process of reviewing journal entries posted to the general ledger.

**Views of Responsible Officials and Planned Corrective Actions:** The District agrees with the finding and the auditor's recommendations will be adopted.

**INDEPENDENT SCHOOL DISTRICT NO. 414**  
**MINNEOTA**  
**MINNEOTA, MINNESOTA**  
**SCHEDULE OF FINDINGS ON INTERNAL CONTROL STRUCTURE AND COMPLIANCE**  
**CORRECTIVE ACTION PLAN**  
**JUNE 30, 2025**

**2025-001 Audit Adjustments**

**Auditor Recommendation**

We recommend that the District's accounting staff continue the process of reviewing journal entries posted to the general ledger.

**Corrective Action Plan (CAP)**

1. Explanation of Disagreement with Audit Finding  
There is no disagreement with the audit finding.
  
2. Action Planned in Response to Finding  
Tara Skorczewski (Business Manager) will spend additional time when coding entries to ensure their accuracy and will review balances and closing accounts more closely throughout the year to ensure end of year balances are accurate.
  
3. Official Responsible for Insuring CAP  
Scott Monson (Superintendent) is the official responsible for insuring corrective action for the deficiency.
  
4. Planned Completion Date for CAP  
This plan will be implemented for the 2025-2026 fiscal year.
  
5. Plan to Monitor Completion of CAP  
Scott Monson (Superintendent) and the School Board will be monitoring the corrective action plan.

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

Members of the School Board  
Independent School District No. 414  
Minneota, 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 basic financial statements of the governmental activities and each major fund of Independent School District No. 414, Minneota, Minnesota, as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise Independent School District No. 414, Minneota, Minnesota's basic financial statements, and have issued our report thereon dated November 19, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered Independent School District No. 414, Minneota, Minnesota'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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 414, Minneota, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 414, Minneota, Minnesota'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 entity's basic 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings on internal control structure and compliance as item 2025-001 that we consider to be a material weakness.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Independent School District No. 414, Minneota, Minnesota's basic 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 basic 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*.

### Minnesota Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 414, Minneota, Minnesota 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 Minn. Stat. § 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.

### Independent School District No. 414, Minneota, Minnesota's Response to Finding

*Government Auditing Standards* require the auditor to perform limited procedures on Independent School District No. 414, Minneota, Minnesota's response to the finding identified in our audit and described in the accompanying schedule of findings on internal control structure and compliance corrective action plan. Independent School District No. 414, Minneota, Minnesota's response was not subjected to the other auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

### 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hoffman + Brobst, PLLP*

Hoffman & Brobst, PLLP  
Certified Public Accountants  
Marshall, Minnesota

November 19, 2025

## MANAGEMENT LETTER

Members of the School Board  
Independent School District No. 414  
Minneota, Minnesota

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Independent School District No. 414, Minneota, Minnesota, for the year ended June 30, 2025, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

However, during our audit we became aware of the following opportunity for strengthening internal controls and operating efficiency. We previously reported on the District's internal control and any related significant deficiencies and material weaknesses in our report dated November 19, 2025. This letter does not affect our report dated November 19, 2025, on the basic financial statements of the Independent School District No. 414, Minneota, Minnesota.

### COMMENT AND SUGGESTION

- Due to the limited number of office personnel within Independent School District No. 414, Minneota, Minnesota, segregation of accounting functions necessary to ensure adequate internal accounting control is not always possible. The District has responded to this deficiency by implementing various oversight controls by the School Board and Management. These oversight controls help to mitigate the risk to the organization created by the lack of segregation of duties within the accounting function. However, the risks that are created by the lack of segregation of duties can never be completely eliminated. The School Board and Management should continue to be diligent in their review of financial transactions, and document these procedures by initialing invoices, and approving expenditure reports.

If you have any questions regarding this item, please contact us.

*Hoffman + Brobst, PLLP*

Hoffman & Brobst, PLLP  
Certified Public Accountants  
Marshall, Minnesota

November 19, 2025

**Fiscal Compliance Report - 6/30/2025**

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**District: MINNEOTA (414-1)** [Back](#) [Print](#)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	\$8,381,959	<u>\$8,381,959</u>	\$0	Total Revenue	\$128,927	<u>\$128,928</u>	(\$1)
Total Expenditures	\$7,746,414	<u>\$7,746,414</u>	\$0	Total Expenditures	\$264,358	<u>\$264,358</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$94,867	<u>\$94,867</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$29,687	<u>\$29,687</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.02 Scholarships	\$0	<u>\$0</u>	\$0	4.13 Funded by COP/FP	\$0	<u>\$0</u>	\$0
4.03 Staff Development	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	(\$713)	<u>(\$713)</u>	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$2,506,886	<u>\$2,506,886</u>	\$0
4.12 Literacy Incentive Aid	\$47,947	<u>\$47,947</u>	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0	<b>07 DEBT SERVICE</b>			
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	Total Revenue	\$1,621,840	<u>\$1,621,840</u>	\$0
4.20 American Indian Education Aid	\$0	<u>\$0</u>	\$0	Total Expenditures	\$1,546,702	<u>\$1,546,703</u>	(\$1)
4.24 Operating Capital	\$334,453	<u>\$334,454</u>	(\$1)	<i>Non Spendable:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.28 Learning & Development	\$94,933	<u>\$94,934</u>	(\$1)	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	\$0
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$0	<u>\$0</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.37 Q Comp	\$39,449	<u>\$39,449</u>	\$0	<i>Restricted:</i>			
4.38 Gifted & Talented	\$7,203	<u>\$7,203</u>	\$0	4.64 Restricted Fund Balance	\$363,352	<u>\$363,352</u>	\$0
4.39 English Learner	\$25,342	<u>\$25,342</u>	\$0	<i>Unassigned:</i>			
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	<b>08 TRUST</b>			
4.43 School Library Aid	\$4,681	<u>\$4,681</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.49 Safe Schools Levy	\$20,214	<u>\$20,214</u>	\$0	<i>Restricted / Reserved:</i>			
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	\$0
4.53 Unfunded Sev & Retiremt Levy	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.56 READ Act - Literacy Aid	\$22,047	<u>\$22,047</u>	\$0	<b>18 CUSTODIAL</b>			
4.57 READ Act - Tchr Training Compensation	\$19,905	<u>\$19,905</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.67 LTFM	\$134,425	<u>\$134,425</u>	\$0	<i>Restricted / Reserved:</i>			
4.71 Student Support Personnel Aid	\$40,000	<u>\$40,000</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
4.72 Medical Assistance	\$0	<u>\$0</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>				4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$180,000	<u>\$180,000</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0	<b>20 INTERNAL SERVICE</b>			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				Total Expenditures	\$0	<u>\$0</u>	\$0
4.18 Committed for Separation	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.61 Committed Fund Balance	\$0	<u>\$0</u>	\$0	<b>25 OPEB REVOCABLE TRUST</b>			
<i>Assigned:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.62 Assigned Fund Balance	\$445,000	<u>\$445,000</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>							
4.22 Unassigned Fund Balance	\$1,253,949	<u>\$1,253,949</u>	\$0				

**02 FOOD SERVICES**

Total Revenue	\$493,156	<u>\$493,156</u>	<u>\$0</u>
Total Expenditures	\$502,945	<u>\$502,943</u>	<u>\$2</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance <i>Restricted / Reserved:</i>	\$40,610	<u>\$40,610</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$133,852	<u>\$133,852</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

**04 COMMUNITY SERVICE**

Total Revenue	\$177,230	<u>\$177,230</u>	<u>\$0</u>
Total Expenditures	\$270,344	<u>\$270,344</u>	<u>\$0</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance <i>Restricted / Reserved:</i>	\$1,362	<u>\$1,362</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	\$39,281	<u>\$39,281</u>	<u>\$0</u>
4.32 E.C.F.E	\$2,230	<u>\$2,230</u>	<u>\$0</u>
4.37 Q Comp	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	\$0	<u>\$0</u>	<u>\$0</u>
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>
4.56 READ Act - Literacy Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.57 READ Act - Tchr Training Compensation	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$9,272	<u>\$9,272</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
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**45 OPEB IRREVOCABLE TRUST**

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>

**47 OPEB DEBT SERVICE**

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

**BUSINESS**

**AGENDA**

Student Enrollment Overview | 11/19/2025

Grade	2020-2021 Funded	2021-2022 Funded	2022-2023 Funded	2023-2024 Funded	2024-2025 Funded	Current	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
PreK	6.8	6.1	5.3	7.6	9.4	46	45	45	45
HK/K	22.6	39.3	31.8	42.1	29.7	39	33	22	30
1st Grade	31.1	23.8	39.1	33.0	41.2	31	40	33	22
2nd Grade	30.1	31.4	25.5	41.8	32.8	45	33	42	35
3rd Grade	42.3	33.9	32.6	29.0	42.2	33	46	40	43
4th Grade	28.0	42.9	36.3	31.5	30.9	40	33	46	40
5th Grade	37.0	24.9	46.6	37.5	33.2	32	41	34	47
6th Grade	36.2	37.5	23.5	46.2	38.1	33	32	41	34
7th Grade	46.8	47.6	53.3	42.6	53.4	48	44	37	49
8th Grade	46.4	46.3	48.1	54.3	45.4	53	49	45	38
9th Grade	45.0	50.1	44.9	49.3	54.7	50	56	57	50
10th Grade	45.6	43.7	49.0	45.1	50.3	52	50	56	57
11th Grade	48.3	45.0	42.7	46.2	46.0	52	52	50	56
12th Grade	49.2	45.7	42.6	42.7	43.0	46	51	50	51
<b>Total (K-12)</b>	<b>508.8</b>	<b>512.2</b>	<b>516.0</b>	<b>541.1</b>	<b>540.8</b>	<b>554</b>	<b>559</b>	<b>554</b>	<b>553</b>
<b>K-12 +/- from Previous Year</b>	<b>-17.8</b>	<b>3.4</b>	<b>3.8</b>	<b>25.1</b>	<b>-0.3</b>	<b>13</b>	<b>5</b>	<b>-5</b>	<b>-1</b>

# Student Activity Account – Month End October 2025

Fund #	Description	Receipt	Expense
4	Student Council - Viking Coca Cola		\$ 136.37
4	Student Council - Carolyn Bot		\$ 129.52
8	Junior Class - Krispy Kremes		\$ 607.00
14	FFA - Marshall FFA		\$ 153.00
14	FFA - Region MN FFA		\$ 450.00
4	Student Council - Lobby Pop	\$ 820.00	
4	Student Council - Lobby Pop	\$ 326.00	
4	Student Council - HOCO	\$ 2,119.60	
8	Junior Class - Spirit Wear	\$ 743.00	
8	Junior Class - Krispy Kremes	\$ 7,067.50	
<b>October 2025 Totals</b>		<b>\$ 11,076.10</b>	<b>\$ 1,475.89</b>

Fund Name	FY26 Beginning Balance	October 2025		Year-To-Date			Ending Balance	+/- From SOY
		Receipts	Expenses	Receipts	Expenses	Transfers		
FCCLA	\$ 15,529.65	\$ -	\$ -	\$ 14,634.00	\$ 27,280.28		\$ 2,883.37	-81.4%
FFA	\$ 2,392.22	\$ -	\$ 603.00	\$ -	\$ 1,179.31		\$ 1,212.91	-49.3%
Grade 11	\$ 5,156.18	\$ 7,810.50	\$ 607.00	\$ 7,810.50	\$ 1,407.00	\$ (4,356.18)	\$ 7,203.50	39.7%
Grade 12	\$ 21.27	\$ -	\$ 265.89	\$ -	\$ 265.89	\$ 4,334.91	\$ 4,090.29	19130.3%
National Honor Society	\$ 737.48	\$ -	\$ -	\$ -	\$ -		\$ 737.48	0.0%
Student Council	\$ 6,108.65	\$ 3,265.60	\$ -	\$ 4,135.60	\$ 853.67	\$ 21.27	\$ 9,411.85	54.1%
<b>October 2025 Totals</b>	<b>\$ 29,945.45</b>	<b>\$ 11,076.10</b>	<b>\$ 1,475.89</b>	<b>\$ 26,580.10</b>	<b>\$ 30,986.15</b>	<b>\$ (0.00)</b>	<b>\$ 25,539.40</b>	<b>-14.7%</b>

## Monthly Cash Flow and Account Balances | End of October 2025

Account	Description - Use	Beginning Balance	Dividends - Interest	Credits - Revenue	Debits - Expenditures	Total Fixed Income	Ending Balance	
State Bank of Taunton [0200]	General	\$ 201,494.15		\$ 945,633.05	\$ 743,001.10		\$ 404,126.10	100.6%
State Bank of Taunton [0218]	Student Activities	\$ 15,939.19		\$ 11,076.10	\$ 1,475.89		\$ 25,539.40	60.2%
State Bank of Taunton [0226]	Petty Cash	\$ 900.00		\$ -	\$ 400.00		\$ 500.00	-44.4%
State Bank of Taunton [0234]	Payroll	\$ -		\$ 292,717.81	\$ 292,163.71		\$ 554.10	#DIV/0!
PMA-MN Trust [2023A]	2023A	\$ 740,965.04	\$ 1,872.83	\$ -	\$ 264,358.00	\$ -	\$ 478,479.87	-35.4%
PMA-MN Trust [2023B]	2023B	\$ 2,060,847.08	\$ 7,085.18	\$ -	\$ -	\$ -	\$ 2,067,932.26	0.3%
PMA-MN Trust [Operating]	Investments	\$ 2,944,660.76	\$ 9,328.05	\$ 899,179.02	\$ 780,000.00	\$ 894,900.00	\$ 3,968,067.83	34.8%
<b>End of October 2025 Statement Totals: All Depositories</b>		<b>\$ 5,964,806.22</b>	<b>\$ 18,286.06</b>	<b>\$ 2,148,605.98</b>	<b>\$ 2,081,398.70</b>	<b>\$ 894,900.00</b>	<b>\$ 6,945,199.56</b>	<b>16.4%</b>
<b>Net Cash Flow Increase From October 1, 2025 to October 31, 2025</b>							<b>\$ 980,393.34</b>	<b>16.4%</b>

# FINANCIAL REPORT

## ALL FUNDS | EXPENSES & REVENUES

Sequence: L, Fd		202404			202504			202604		
Description	Budget			Budget			Budget			
	BUD24	Year to Date	%	BUD25	Year to Date	%	ADP26	Year to Date	%	
<b>R Revenue</b>										
01 General Fund	(7,760,002.00)	(1,658,288.70)	21%	(7,967,047.00)	(1,862,109.48)	23%	(8,316,367.00)	(1,856,966.15)	22%	
02 Food Service Fund	(497,500.00)	(73,493.32)	15%	(501,520.00)	(80,483.41)	16%	(506,870.00)	(86,262.23)	17%	
04 Community Service	(174,041.00)	(44,687.48)	26%	(191,756.00)	(50,978.80)	27%	(216,100.00)	(46,807.99)	22%	
06 Building Construction Fund	(2,635,533.00)	(2,573,986.31)	98%	(85,000.00)	(49,311.15)	58%	(110,000.00)	(73,234.82)	67%	
07 Debt Service Fund	(1,178,297.00)	(475,466.23)	40%	(1,714,917.00)	(688,990.89)	40%	(1,588,977.00)	(671,467.25)	42%	
21 Student Activity Account	0.00	621.90	0%	0.00	12,912.68	0%	0.00	4,406.05	0%	
<b>R Revenue</b>	<b>(12,245,373.00)</b>	<b>(4,825,300.14)</b>	<b>39%</b>	<b>(10,460,240.00)</b>	<b>(2,718,961.05)</b>	<b>26%</b>	<b>(10,738,314.00)</b>	<b>(2,730,332.39)</b>	<b>25%</b>	
<b>E Expenditure</b>										
01 General Fund	7,904,910.00	2,035,900.03	26%	7,930,185.00	2,110,916.10	27%	8,278,726.00	2,003,497.86	24%	
02 Food Service Fund	475,972.00	113,479.04	24%	517,663.00	121,528.92	23%	503,120.00	117,475.21	23%	
04 Community Service	240,967.00	45,586.94	19%	253,575.00	58,813.56	23%	264,478.00	60,250.62	23%	
06 Building Construction Fund	36,000.00	35,378.78	98%	264,358.00	0.00	0%	269,350.00	137,089.90	51%	
07 Debt Service Fund	1,177,800.00	126,400.00	11%	1,545,578.00	246,202.50	16%	1,552,875.00	168,075.00	11%	
<b>E Expenditure</b>	<b>9,835,649.00</b>	<b>2,356,744.79</b>	<b>24%</b>	<b>10,511,359.00</b>	<b>2,537,461.08</b>	<b>24%</b>	<b>10,868,549.00</b>	<b>2,486,388.59</b>	<b>23%</b>	



# FINANCIAL REPORT

## FUND 1 | GENERAL FUND REVENUES

Sequence: Fd, O/S		202404			202504			202604		
Description		Budget	Year to Date	%	Budget	Year to Date	%	Budget	Year to Date	%
		BUD24			BUD25			ADP26		
01	General Fund									
000	Local Revenues	(1,818,631.00)	(427,147.60)	23%	(1,630,758.00)	(354,775.54)	22%	(1,845,370.00)	(425,127.08)	23%
200	State Revenues	(4,736,729.00)	(1,071,766.91)	23%	(4,884,767.00)	(1,240,281.92)	25%	(5,004,144.00)	(1,283,768.78)	26%
300	State Revenues	(1,017,477.00)	(119,548.70)	12%	(1,227,801.00)	(151,987.01)	12%	(1,321,940.00)	(124,462.27)	9%
400	Federal Revenues from State	(148,519.00)	(37,997.99)	26%	(183,735.00)	(114,113.01)	62%	(90,032.00)	(22,700.52)	25%
500	Federal Revenues from Fed Sou	(38,646.00)	0.00	0%	(39,986.00)	0.00	0%	(54,881.00)	0.00	0%
600	Loc Sales, Ins Recov & Jdgmnt	0.00	(1,827.50)	0%	0.00	(952.00)	0%	0.00	(907.50)	0%
01	General Fund	(7,760,002.00)	(1,658,288.70)	21%	(7,967,047.00)	(1,862,109.48)	23%	(8,316,367.00)	(1,856,966.15)	22%



# FINANCIAL REPORT

## FUND 1 | GENERAL FUND EXPENSES

Sequence: Fd, O/S	Description	202404			202504			202604		
		Budget BUD24	Year to Date	%	Budget BUD25	Year to Date	%	Budget ADP26	Year to Date	%
01	General Fund									
	100 Salaries & Wages	4,295,935.00	914,803.52	21%	4,413,774.00	1,013,705.33	23%	4,409,305.00	1,064,077.95	24%
	200 Employee Benefits	1,119,935.00	240,440.17	21%	1,142,232.00	250,012.95	22%	1,155,408.00	279,445.22	24%
	300 Purchased Services	1,443,025.00	384,956.65	27%	1,488,118.00	327,541.18	22%	1,682,660.00	393,393.56	23%
	400 Supplies & Materials	787,395.00	301,703.54	38%	662,199.00	411,523.87	62%	612,583.00	221,212.01	36%
	500 Capital Expenditures	234,000.00	184,802.48	79%	194,112.00	97,354.11	50%	387,620.00	36,702.66	9%
	800 Other Expenditures	24,620.00	9,193.67	37%	29,750.00	10,778.66	36%	31,150.00	8,666.46	28%
01	General Fund	7,904,910.00	2,035,900.03	26%	7,930,185.00	2,110,916.10	27%	8,278,726.00	2,003,497.86	24%





# MNTrust Monthly Statement

Minneota ISD #414

**Please Note:**

THE FUND WILL BE CLOSED NOVEMBER 11TH AND NOVEMBER 27TH IN OBSERVANCE OF THE VETERANS DAY AND THANKSGIVING DAY HOLIDAYS

## Activity Summary (MN02-31273-0101) Operating

10/1/2025 - 10/31/2025

<b>Investment Pool Summary</b>		<b>IS</b>
Beginning Market Balance		\$2,944,660.76
Dividends		\$9,328.05
Purchases		\$899,179.02
Redemptions		(\$780,000.00)
Ending Market Balance		\$3,073,167.83
Average Monthly Rate		4.048%
NAV / Share Price		1.000
<b>Total</b>		<b>\$3,073,167.83</b>
<b>Total Fixed Income</b>		<b>\$894,900.00</b>
<b>Account Total</b>		<b>\$3,968,067.83</b>

**Your Representative(s)**

**Xander Nguyen**

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**Steve Pumper**

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**Minneota ISD #414**

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Minneota, MN 56264



**PTMA Financial Solutions**

2135 CityGate Lane, 7th Floor  
Naperville, IL 60563



# MNTrust Monthly Statement

Minnesota ISD #414

## Transaction Activity (MN02-31273-0101) Operating

IS 10/1/2025 - 10/31/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
11636485	10/02/2025	10/02/2025	Online Wire Redemption	(\$150,000.00)	\$0.00	\$1.000	(150,000.000)
11636927	10/02/2025	10/02/2025	Phone FRI Redemption	(\$180,000.00)	\$0.00	\$1.000	(180,000.000)
11676609	10/08/2025	10/08/2025	State Funds Purchase, ISD 0414	\$0.00	\$55,887.51	\$1.000	55,887.510
11677336	10/09/2025	10/09/2025	Online Transfer Purchase from IS 31273-0201 2023A Bonds	\$0.00	\$264,358.00	\$1.000	264,358.000
11677337	10/09/2025	10/09/2025	Online Wire Redemption	(\$300,000.00)	\$0.00	\$1.000	(300,000.000)
11718901	10/15/2025	10/15/2025	State Funds Purchase, ISD 0414	\$0.00	\$158,974.35	\$1.000	158,974.350
11773217	10/22/2025	10/22/2025	State Funds Purchase, ISD 0414	\$0.00	\$1,668.00	\$1.000	1,668.000
11785037	10/23/2025	10/23/2025	Online Wire Redemption	(\$150,000.00)	\$0.00	\$1.000	(150,000.000)
11838485	10/30/2025	10/30/2025	State Funds Purchase, ISD 0414	\$0.00	\$418,291.16	\$1.000	418,291.160
	10/31/2025	10/31/2025	Total Dividend Reinvestment	\$0.00	\$9,328.05	\$1.000	9,328.050
				<b>(\$780,000.00)</b>	<b>\$908,507.07</b>		<b>128,507.070</b>

Beginning Market Value: \$2,944,660.76 | Ending Market Value: \$3,073,167.83



# MNTrust Monthly Statement

Minnesota ISD #414

## Fixed Income Investments

Purchase 10/1/2025 - 10/31/2025

Type	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	Face/Par
CD	1389332-1	10/02/2025	10/02/2025	04/03/2026	Western Alliance Bank	\$180,000.00	3.833%	\$183,459.15
						<b>\$180,000.00</b>		<b>\$183,459.15</b>



# MNTrust Monthly Statement

Minnesota ISD #414

## Current Portfolio

10/31/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
IS				10/31/2025		IS Account Balance	\$3,073,167.83	4.048%	\$1.000	\$3,073,167.83	\$3,073,167.83
CD	N	1373684-1	02/04/2025	02/04/2025	02/04/2026	T Bank, National Association, TX	\$239,800.00	4.179%		\$249,820.19	\$239,800.00
CD	N	1373683-1	02/04/2025	02/04/2025	02/04/2026	GBank, NV	\$239,800.00	4.177%		\$249,816.45	\$239,800.00
CD	N	1389332-1	10/02/2025	10/02/2025	04/03/2026	Western Alliance Bank, CA	\$180,000.00	3.833%		\$183,459.15	\$180,000.00
CD	N	1373682-1	02/04/2025	02/04/2025	07/28/2026	Cornerstone Bank, NE	\$235,300.00	4.149%		\$249,715.77	\$235,300.00
							<b>\$3,968,067.83</b>			<b>\$4,005,979.39</b>	<b>\$3,968,067.83</b>

**Time and Dollar Weighted Average Portfolio Yield:** 4.095%

**Weighted Average Portfolio Maturity:** 153.42 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

## Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	77.447%	\$3,073,167.83	IS Account
CD	22.553%	\$894,900.00	Certificate of Deposit

## Index

**Cost** is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

**Rate** is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

**Face/Par** is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

**Market Value** reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost" for fixed term investments or the balance at statement date for pool investments.

## Deposit Codes

N	Single FEIN
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# MNTrust Monthly Statement

Minnesota ISD #414

**Please Note:**

THE FUND WILL BE CLOSED NOVEMBER 11TH AND NOVEMBER 27TH IN OBSERVANCE OF THE VETERANS DAY AND THANKSGIVING DAY HOLIDAYS

## Activity Summary (MN02-31273-0201) 2023A Bonds (Municipal Advisory Account)

10/1/2025 - 10/31/2025

<b>Investment Pool Summary</b>		<b>IS</b>
Beginning Market Balance		\$740,965.04
Dividends		\$1,872.83
Purchases		\$0.00
Redemptions		(\$264,358.00)
Ending Market Balance		\$478,479.87
Average Monthly Rate		4.048%
NAV / Share Price		1.000
<b>Total</b>		<b>\$478,479.87</b>
<b>Total Fixed Income</b>		<b>\$0.00</b>
<b>Account Total</b>		<b>\$478,479.87</b>

**Your Representative(s)**

**Xander Nguyen**

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Naperville, IL 60563



# MNTrust Monthly Statement

Minnesota ISD #414

## Transaction Activity (MN02-31273-0201) 2023A Bonds

IS 10/1/2025 - 10/31/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
11677336	10/09/2025	10/09/2025	Online Transfer Redemption to IS 31273-0101 Operating	(\$264,358.00)	\$0.00	\$1.000	(264,358.000)
	10/31/2025	10/31/2025	Total Dividend Reinvestment	\$0.00	\$1,872.83	\$1.000	1,872.830
				<b>(\$264,358.00)</b>	<b>\$1,872.83</b>		<b>(262,485.170)</b>

Beginning Market Value: \$740,965.04 | Ending Market Value: \$478,479.87



# MNTrust Monthly Statement

Minnesota ISD #414

## Current Portfolio

10/31/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
IS				10/31/2025		IS Account Balance	\$478,479.87	4.048%	\$1.000	\$478,479.87	\$478,479.87
							<b>\$478,479.87</b>			<b>\$478,479.87</b>	<b>\$478,479.87</b>

**Time and Dollar Weighted Average Portfolio Yield:** n/a

**Weighted Average Portfolio Maturity:** n/a

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

## Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	100.000%	\$478,479.87	IS Account

## Index

**Cost** is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

**Rate** is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

**Face/Par** is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

**Market Value** reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost" for fixed term investments or the balance at statement date for pool investments.



# MNTrust Monthly Statement

Minnesota ISD #414

**Please Note:**

THE FUND WILL BE CLOSED NOVEMBER 11TH AND NOVEMBER 27TH IN OBSERVANCE OF THE VETERANS DAY AND THANKSGIVING DAY HOLIDAYS

## Activity Summary (MN02-31273-0202) 2023B Taxable Bonds (Municipal Advisory Account)

10/1/2025 - 10/31/2025

<b>Investment Pool Summary</b>		<b>IS</b>
Beginning Market Balance		\$2,060,847.08
Dividends		\$7,085.18
Purchases		\$0.00
Redemptions		\$0.00
Ending Market Balance		\$2,067,932.26
Average Monthly Rate		4.048%
NAV / Share Price		1.000
<b>Total</b>		<b>\$2,067,932.26</b>
<b>Total Fixed Income</b>		<b>\$0.00</b>
<b>Account Total</b>		<b>\$2,067,932.26</b>

**Your Representative(s)**

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# MNTrust Monthly Statement

Minnesota ISD #414

## Transaction Activity (MN02-31273-0202) 2023B Taxable Bonds

IS 10/1/2025 - 10/31/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	10/31/2025	10/31/2025	Total Dividend Reinvestment	\$0.00	\$7,085.18	\$1.000	7,085.180
				\$0.00	\$7,085.18		7,085.180

Beginning Market Value: \$2,060,847.08 | Ending Market Value: \$2,067,932.26



# MNTrust Monthly Statement

Minnesota ISD #414

## Current Portfolio

10/31/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
IS				10/31/2025		IS Account Balance	\$2,067,932.26	4.048%	\$1.000	\$2,067,932.26	\$2,067,932.26
							<b>\$2,067,932.26</b>			<b>\$2,067,932.26</b>	<b>\$2,067,932.26</b>

**Time and Dollar Weighted Average Portfolio Yield:** n/a

**Weighted Average Portfolio Maturity:** n/a

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

## Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	100.000%	\$2,067,932.26	IS Account

## Index

**Cost** is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

**Rate** is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

**Face/Par** is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

**Market Value** reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost" for fixed term investments or the balance at statement date for pool investments.

**Minneota Public School**  
**Detail Payment Register By Check**  
**Fund Summary**

<b>Fund</b>	<b>Description</b>	<b>Total</b>
01	General Fund	\$477,930.78
02	Food Service Fund	\$34,264.51
04	Community Service	\$6,321.91
<b>Report Total</b>		<b>\$518,517.20</b>

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	00211			<b>SW/WC SERVICE COOPERATIVES</b>		Wire		
				B 01 215 027	Group Health Insurance	\$33,941.82		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51235</b>	Invoice	<b>Invoice No:</b> Oct 1 2025	<b>10/23/2025</b>	<b>Paid Amt:</b>	<b>\$33,941.82</b>	
						<b>Check Amount:</b>	<b>\$33,941.82</b>	
SBT	00127			<b>COMMISSIONER OF REVENUE</b>		Wire		
				B 01 215 013	ST TAX	\$7,206.82		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51245</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$7,206.82</b>	
						<b>Check Amount:</b>	<b>\$7,206.82</b>	
SBT	00594			<b>PUBLIC EMPLOYEES RETIREMENT</b>		Wire		
				B 01 215 017	PERA	\$8,816.43		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51246</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$8,816.43</b>	
						<b>Check Amount:</b>	<b>\$8,816.43</b>	
SBT	00710			<b>TEACHERS RETIREMENT</b>		Wire		
				B 01 215 018	TRA	\$26,335.47		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51248</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$26,335.47</b>	
						<b>Check Amount:</b>	<b>\$26,335.47</b>	
SBT	2313			<b>Educators Benefit Consultants</b>		Wire		
				B 01 215 000	PAYROLL DEDUCTIONS	\$1,613.88		
				B 01 215 085	MED FSA	\$825.00		
				B 01 215 086	PAYROLL DEDUCTIONS	\$645.83		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51241</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$3,084.71</b>	
						<b>Check Amount:</b>	<b>\$3,084.71</b>	
SBT	3017			<b>EFTPS</b>		Wire		
				B 01 215 010	FICA/MD	\$31,566.80		
				B 01 215 011	FED TAX	\$12,232.93		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51243</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$43,799.73</b>	
						<b>Check Amount:</b>	<b>\$43,799.73</b>	
SBT	3022			<b>Common Remitter</b>		Wire		
				B 01 215 005	PAYANNU	\$5,668.91		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51249</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$5,668.91</b>	
				B 01 215 005	PAYANNU	\$200.34		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51247</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$200.34</b>	
				B 01 215 005	PAYANNU	\$598.41		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51242</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$598.41</b>	
						<b>Check Amount:</b>	<b>\$6,467.66</b>	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647    Payment Date: 10/15/2025-11/30/2025    Period: 202601-202605    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	2819			<b>EMC Insurance Companies</b>		Wire		
		E	01	005 940 000 000 340	Property, Liability		\$5,889.38	
		E	01	005 760 000 720 340	Auto		\$669.70	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51266</b>	Invoice	<b>Invoice No:</b> 7002753615	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$6,559.08</b>	
						<b>Check Amount:</b>	<b>\$6,559.08</b>	
SBT	01418			<b>HORACE MANN</b>		Wire		
		B	01	215 051	KL 9/26 Payroll		\$261.83	
		B	01	215 051	KL 10/11 Payroll		\$115.67	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51281</b>	Invoice	<b>Invoice No:</b> 220034A	<b>10/27/2025</b>	<b>Paid Amt:</b>	<b>\$377.50</b>	
						<b>Check Amount:</b>	<b>\$377.50</b>	
SBT	4275			<b>Northeast Service Coop</b>		Wire		
		B	01	215 032	Group Dental - Payroll Deduction		\$2,545.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51285</b>	Invoice	<b>Invoice No:</b> 2467	<b>10/27/2025</b>	<b>Paid Amt:</b>	<b>\$2,545.00</b>	
						<b>Check Amount:</b>	<b>\$2,545.00</b>	
SBT	00127			<b>COMMISSIONER OF REVENUE</b>		Wire		
		B	01	215 013	ST TAX		\$6,944.93	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51321</b>	Invoice	<b>Invoice No:</b> S2026090	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$6,944.93</b>	
						<b>Check Amount:</b>	<b>\$6,944.93</b>	
SBT	00594			<b>PUBLIC EMPLOYEES RETIREMENT</b>		Wire		
		B	01	215 017	PERA		\$8,949.15	
		B	01	215 017	Credit		(\$6.63)	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51322</b>	Invoice	<b>Invoice No:</b> S2026090	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$8,942.52</b>	
						<b>Check Amount:</b>	<b>\$8,942.52</b>	
SBT	00710			<b>TEACHERS RETIREMENT</b>		Wire		
		B	01	215 018	TRA		\$26,006.09	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51324</b>	Invoice	<b>Invoice No:</b> S2026090	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$26,006.09</b>	
						<b>Check Amount:</b>	<b>\$26,006.09</b>	
SBT	2313			<b>Educators Benefit Consultants</b>		Wire		
		B	01	215 000	PAYROLL DEDUCTIONS		\$1,613.88	
		B	01	215 085	MED FSA		\$825.00	
		B	01	215 086	PAYROLL DEDUCTIONS		\$645.83	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51317</b>	Invoice	<b>Invoice No:</b> S2026090	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$3,084.71</b>	
						<b>Check Amount:</b>	<b>\$3,084.71</b>	
SBT	3017			<b>EFTPS</b>		Wire		
		B	01	215 010	FICA/MD		\$30,876.72	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	3017			EFTPS		Wire		
			B 01 215 011	FED TAX			\$11,759.46	
PO#:	Voucher #:	51319	Invoice	Invoice No: S2026090	11/10/2025	Paid Amt:	\$42,636.18	
						Check Amount:	\$42,636.18	
SBT	3022			Common Remitter		Wire		
			B 01 215 005	PAYANNU			\$5,828.91	
PO#:	Voucher #:	51325	Invoice	Invoice No: S2026090	11/10/2025	Paid Amt:	\$5,828.91	
			B 01 215 005	PAYANNU			\$200.34	
PO#:	Voucher #:	51323	Invoice	Invoice No: S2026090	11/10/2025	Paid Amt:	\$200.34	
			B 01 215 005	PAYANNU			\$598.41	
PO#:	Voucher #:	51318	Invoice	Invoice No: S2026090	11/10/2025	Paid Amt:	\$598.41	
						Check Amount:	\$6,627.66	
SBT	3034			elan Corporate		Wire		
			E 02 005 770 000 701 401	Pentair Everpure Filters CTO-Q10			\$313.10	
PO#: 11320	Voucher #:	51390	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$313.10	
			E 01 300 292 237 000 401	Funfetti Shot confetti shooter			\$1,038.00	
			E 01 300 292 237 000 401	Freight			\$73.98	
PO#: 11324	Voucher #:	51391	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$1,111.98	
			E 01 300 212 000 000 430	Wood Carving Tools			\$199.80	
			E 01 300 212 000 000 430	24 Pc Carving Block			\$39.96	
			E 01 300 212 000 000 430	Camp Basket Kit			\$109.90	
			E 01 300 212 000 000 430	Dotting Tools			\$28.99	
PO#: 11313	Voucher #:	51392	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$378.65	
			E 01 300 260 000 000 430	Aldon Innovating Science Grams Iodine Soluti			\$34.99	
PO#: 11312	Voucher #:	51393	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$34.99	
			E 01 005 257 000 000 456	Celestron 44422 Digital USB HD Microscope Ir			\$1,265.88	
PO#: 11294	Voucher #:	51394	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$1,265.88	
			E 01 300 212 000 000 430	11 piece ring mandrel set			\$13.75	
			E 01 300 212 000 000 430	Jewelry Making Tools Kit			\$15.99	
			E 01 300 212 000 000 430	Corded Rotary Tool Kit			\$19.99	
			E 01 300 212 000 000 430	Jewelers Saw Set Saw Frame			\$21.68	
PO#: 11317	Voucher #:	51395	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$71.41	
			E 01 300 292 237 000 401	Countryman omnidirectional mic			\$1,049.25	
PO#: 11307	Voucher #:	51396	Invoice	Invoice No: Oct/Nov 25 Stmt	11/17/2025	Paid Amt:	\$1,049.25	
			E 01 300 294 221 000 369	25-26 MNGWL Registration Fee			\$200.00	
			E 01 300 294 221 000 369	Freight			\$7.50	
PO#: 11321	Voucher #:	51397	Invoice	Invoice No: Oct/Nov 2025 Stmt	11/17/2025	Paid Amt:	\$207.50	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	3034			<b>elan Corporate</b>		<b>Wire</b>		
			E 01	300 211 000 000 406	Yearly Padlet Subscription	\$99.99		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51398</b>	Invoice	<b>Invoice No:</b>	Oct/Nov 25 Stmt	<b>11/17/2025</b>	<b>Paid Amt:</b>	<b>\$99.99</b>
			E 01	100 203 033 000 430	K Buysse Elementary Supplies	\$12.50		
			E 01	100 203 030 000 430	J Josephson Elementary Supplies	\$33.87		
			E 01	100 203 000 000 401	Literacy Night	\$335.00		
			E 01	005 640 000 316 366	Staff Development - All Levels	\$1,322.55		
			E 01	005 720 000 000 401	Nurse Membership	\$38.75		
			E 02	005 770 000 701 401	Kitchen Supplies	\$157.33		
			E 01	300 292 237 000 401	Musical Supplies	\$334.32		
			E 01	005 257 000 000 406	ChatGPT Services	\$1,200.00		
			E 01	005 760 000 720 440	Fuel	\$85.97		
			E 01	005 110 000 000 329	Postage	\$2,264.62		
			E 01	300 292 237 000 401	Theater Supplies	\$555.94		
			E 01	005 110 000 000 401	Admin Subscriptions	\$354.24		
			E 01	100 203 000 000 305	World News Report	\$1,790.00		
			E 01	100 203 000 000 405	Nearpod Subscription	\$159.00		
			E 01	300 211 000 000 401	STUDENT COUNCIL SUPPLIES	\$106.43		
			E 01	300 211 000 000 401	JUNIOR CLASS SUPPLIES	\$129.26		
			E 01	300 301 000 830 433	GlowForge Subscription	\$239.00		
			E 01	300 296 227 000 369	Volleyball Hotel Rooms	\$1,594.13		
			E 01	300 294 221 000 401	Wrestling Supplies	\$609.98		
			E 01	300 212 000 000 430	Art Supplies	\$60.47		
			E 01	300 298 000 000 401	Apple Subscription	\$12.74		
			E 04	005 582 000 344 401	School Readiness Supplies	\$189.24		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51388</b>	Invoice	<b>Invoice No:</b>	Oct/Nov 25 Stmt	<b>11/17/2025</b>	<b>Paid Amt:</b>	<b>\$11,585.34</b>
			E 02	005 770 000 701 401	Blue Sheet Pans 18x26 6to a case	\$260.65		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51389</b>	Invoice	<b>Invoice No:</b>	Oct/Nov 25 Stmt	<b>11/17/2025</b>	<b>Paid Amt:</b>	<b>\$260.65</b>
							<b>Check Amount:</b>	<b>\$16,378.74</b>
SBT	52406	3949		<b>MATT MYHRE</b>		<b>Check</b>		
			E 01	005 110 000 000 401	ACH Return - Pmt by Check	\$1,778.94		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51240</b>	Invoice	<b>Invoice No:</b>	ACH Return	<b>10/20/2025</b>	<b>Paid Amt:</b>	<b>\$1,778.94</b>
							<b>Check Amount:</b>	<b>\$1,778.94</b>
SBT	52408	3303		<b>Legal Shield</b>		<b>Check</b>		
			B 01	215 033	Group Legal - Payroll Deduction	\$181.40		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51239</b>	Invoice	<b>Invoice No:</b>	10/15/2025	<b>10/23/2025</b>	<b>Paid Amt:</b>	<b>\$181.40</b>
							<b>Check Amount:</b>	<b>\$181.40</b>

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52409	1080		<b>MN NCPERS Life Insurance</b>		<b>Check</b>		
				B 01 215 025	SB Life - Payroll Deduction	\$16.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51236</b>	Invoice	<b>Invoice No:</b> 185001112025	<b>10/23/2025</b>	<b>Paid Amt:</b>	<b>\$16.00</b>	
						<b>Check Amount:</b>	<b>\$16.00</b>	
SBT	52410	2490		<b>USAbLe Life</b>		<b>Check</b>		
				B 01 215 027	Group Life - Payroll Deduction	\$109.20		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51237</b>	Invoice	<b>Invoice No:</b> 0005956510	<b>10/23/2025</b>	<b>Paid Amt:</b>	<b>\$109.20</b>	
				B 01 215 027	Group Life - Payroll Deduction	\$44.80		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51238</b>	Invoice	<b>Invoice No:</b> 0005956500	<b>10/23/2025</b>	<b>Paid Amt:</b>	<b>\$44.80</b>	
						<b>Check Amount:</b>	<b>\$154.00</b>	
SBT	52411	01568		<b>Minneota Education Minnesota Organization</b>		<b>Check</b>		
				B 01 215 028	DUES	\$1,261.77		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51244</b>	Invoice	<b>Invoice No:</b> S2026080	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$1,261.77</b>	
						<b>Check Amount:</b>	<b>\$1,261.77</b>	
SBT	52412	4617		<b>Carla Thompson</b>		<b>Check</b>		
				E 01 300 298 000 000 185	10/1 through 10/15 Games	\$40.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51257</b>	Invoice	<b>Invoice No:</b> 10/1 - 10/15 Games	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$40.00</b>	
						<b>Check Amount:</b>	<b>\$40.00</b>	
SBT	52413	2940		<b>Carmen Yost</b>		<b>Check</b>		
				E 01 300 298 000 000 185	10/3 Missed Game - Football	\$40.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51251</b>	Invoice	<b>Invoice No:</b> 10/3 Missed	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$40.00</b>	
						<b>Check Amount:</b>	<b>\$40.00</b>	
SBT	52414	01943		<b>CHAD REISS</b>		<b>Check</b>		
				E 01 300 298 000 000 185	10/1 through 10/15 Games	\$40.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51255</b>	Invoice	<b>Invoice No:</b> 10/1 - 10/15 Games	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$40.00</b>	
						<b>Check Amount:</b>	<b>\$40.00</b>	
SBT	52415	4619		<b>CivicPlus</b>		<b>Check</b>		
				E 01 005 257 000 000 305	Acquia Optimize Standard Package - 500 pag	\$3,540.00		
				E 01 005 257 000 000 305	Acquia Optimize Account Activation and Setu	\$500.00		
<b>PO#:</b> 11305	<b>Voucher #:</b>	<b>51261</b>	Invoice	<b>Invoice No:</b> 353268	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$4,040.00</b>	
						<b>Check Amount:</b>	<b>\$4,040.00</b>	
SBT	52416	2276		<b>DREW BOUWMAN</b>		<b>Check</b>		
				E 01 300 298 000 000 185	10/1 to 10/15 Games	\$80.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51252</b>	Invoice	<b>Invoice No:</b> 10/1-10/15 Games	<b>10/24/2025</b>	<b>Paid Amt:</b>	<b>\$80.00</b>	
						<b>Check Amount:</b>	<b>\$80.00</b>	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52417	4622		<b>Eartec Co.</b>		<b>Check</b>		
			E 01	300 292 237 000 401	Cyber Headsets for Stage Crew - 9 Person	\$1,350.00		
PO#:	11310	Voucher #:	51278	Invoice	Invoice No: 25ET6241	10/24/2025	Paid Amt:	\$1,350.00
							Check Amount:	\$1,350.00
SBT	52418	4525		<b>Emily Rybinski</b>		<b>Check</b>		
			E 01	300 298 000 000 185	10/1 through 10/15 Games	\$40.00		
PO#:		Voucher #:	51256	Invoice	Invoice No: 10/1 - 10/15 Games	10/24/2025	Paid Amt:	\$40.00
							Check Amount:	\$40.00
SBT	52419	3512		<b>ERIC HAMM</b>		<b>Check</b>		
			E 01	300 294 211 000 305	10/25 Section FB Official	\$144.64		
PO#:		Voucher #:	51271	Invoice	Invoice No: 10/25 Section FB	10/24/2025	Paid Amt:	\$144.64
							Check Amount:	\$144.64
SBT	52420	01527		<b>FRANKS ELECTRIC &amp; PLUMBING INC</b>		<b>Check</b>		
			E 01	005 810 191 000 350	Parking Lot Lights	\$986.27		
PO#:		Voucher #:	51265	Invoice	Invoice No: 27045-C	10/24/2025	Paid Amt:	\$986.27
			E 01	005 810 191 000 350	Fix Light Tower at Football Field	\$542.80		
PO#:		Voucher #:	51267	Invoice	Invoice No: 27048-C	10/24/2025	Paid Amt:	\$542.80
							Check Amount:	\$1,529.07
SBT	52421	3440		<b>Heiman Fire Equipment</b>		<b>Check</b>		
			E 01	005 865 000 347 305	Semi-Annual Inspection	\$782.00		
PO#:		Voucher #:	51258	Invoice	Invoice No: 42428	10/24/2025	Paid Amt:	\$782.00
							Check Amount:	\$782.00
SBT	52422	00317		<b>HOFFMAN &amp; BROBST</b>		<b>Check</b>		
			E 01	005 110 000 000 305	Interim billing for 2025 Audit services	\$11,000.00		
PO#:		Voucher #:	51268	Invoice	Invoice No: 52469	10/24/2025	Paid Amt:	\$11,000.00
							Check Amount:	\$11,000.00
SBT	52423	4301		<b>HOLMBERG ORCHARD</b>		<b>Check</b>		
			E 04	005 582 000 344 366	Preschool Field Trip	\$145.00		
PO#:		Voucher #:	51264	Invoice	Invoice No: 000057	10/24/2025	Paid Amt:	\$145.00
							Check Amount:	\$145.00
SBT	52424	00320		<b>HOUGHTON MIFFLIN COMPANY</b>		<b>Check</b>		
			E 04	701 590 000 353 305	St Edwards - HMH Purchase Order	\$93.60		
PO#:		Voucher #:	51277	Invoice	Invoice No: 09334203	10/24/2025	Paid Amt:	\$93.60
							Check Amount:	\$93.60

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647    Payment Date: 10/15/2025-11/30/2025    Period: 202601-202605    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52425	3372		JANE SCHAUMAN		Check		
			E 01	300 296 227 000 305	10/24 Section VB Official	\$111.20		
PO#:	Voucher #:	51260	Invoice	Invoice No:	10/24 Section VB	10/24/2025	Paid Amt:	\$111.20
							Check Amount:	\$111.20
SBT	52426	4231		JASMINE DESMET		Check		
			E 01	300 298 000 000 185	10/1 through 10/15 Games	\$40.00		
PO#:	Voucher #:	51253	Invoice	Invoice No:	10/1 - 10/15 Games	10/24/2025	Paid Amt:	\$40.00
							Check Amount:	\$40.00
SBT	52427	4170		JEFF NELSON		Check		
			E 01	300 296 227 000 305	10/24 Section VB Official	\$111.20		
PO#:	Voucher #:	51259	Invoice	Invoice No:	10/24 Section VB	10/24/2025	Paid Amt:	\$111.20
							Check Amount:	\$111.20
SBT	52428	4336		Jessica Verly		Check		
			E 01	005 760 000 723 360	Transportation Agreement - 10/10 to 10/22	\$801.50		
PO#:	Voucher #:	51269	Invoice	Invoice No:	10/10-10/22	10/24/2025	Paid Amt:	\$801.50
							Check Amount:	\$801.50
SBT	52429	00380		JOHNSON CONTROL INC		Check		
			E 01	005 865 000 380 350	Rebuild Boiler Program	\$7,438.27		
PO#:	Voucher #:	51270	Invoice	Invoice No:	1-136608059420	10/24/2025	Paid Amt:	\$7,438.27
							Check Amount:	\$7,438.27
SBT	52430	4531		Niara Gorecki		Check		
			E 01	300 298 000 000 185	10/1 through 10/15 Games	\$40.00		
PO#:	Voucher #:	51254	Invoice	Invoice No:	10/1 - 10/15 Games	10/24/2025	Paid Amt:	\$40.00
							Check Amount:	\$40.00
SBT	52431	4410		Rebecca Johnson		Check		
			E 04	701 590 000 350 305	St Edwards CPR Training	\$100.00		
PO#:	Voucher #:	51276	Invoice	Invoice No:	2607	10/24/2025	Paid Amt:	\$100.00
							Check Amount:	\$100.00
SBT	52432	3328		ROBERT JERGENSON		Check		
			E 01	300 294 211 000 305	10/25 Section FB Official	\$144.64		
PO#:	Voucher #:	51273	Invoice	Invoice No:	10/25 Section FB	10/24/2025	Paid Amt:	\$144.64
							Check Amount:	\$144.64
SBT	52433	00667		SOUTHWEST MN STATE UNIVERSITY		Check		
			E 01	300 211 000 000 390	B Hopper Fall PSEO Classes	\$5,479.82		
PO#:	Voucher #:	51263	Invoice	Invoice No:	00283423	10/24/2025	Paid Amt:	\$5,479.82
							Check Amount:	\$5,479.82

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52434	00956		SUSSNER CONSTRUCTION, INC.		Check		
			E 01 005 810 191 000 350	Gym Concrete Sidewalk Expansion		\$9,860.00		
PO#:	11202	Voucher #:	51262	Invoice	Invoice No: 25067-1017	10/24/2025	Paid Amt:	\$9,860.00
							Check Amount:	\$9,860.00
SBT	52435	3939		TOM BOVEE		Check		
			E 01 300 294 211 000 305	10/25 Section FB Official		\$144.64		
PO#:		Voucher #:	51272	Invoice	Invoice No: 10/25 Section FB	10/24/2025	Paid Amt:	\$144.64
							Check Amount:	\$144.64
SBT	52436	4613		Tom Holland		Check		
			E 01 300 294 211 000 305	10/25 Section FB Official		\$147.44		
PO#:		Voucher #:	51275	Invoice	Invoice No: 10/25 Section FB	10/24/2025	Paid Amt:	\$147.44
							Check Amount:	\$147.44
SBT	52437	3325		VANCE GULLICKSON		Check		
			E 01 300 294 211 000 305	10/25 Section FB Official		\$144.64		
PO#:		Voucher #:	51274	Invoice	Invoice No: 10/25 Section FB	10/24/2025	Paid Amt:	\$144.64
							Check Amount:	\$144.64
SBT	52438	4600		Arbiter		Check		
			E 01 300 298 000 000 305	Facilities Scheduler		\$900.00		
			E 01 300 298 000 000 305	Registration Subscription		\$750.00		
			E 01 300 298 000 000 305	rSchool Pay		\$454.25		
			E 01 300 298 000 000 305	Trip Requests		\$569.25		
PO#:		Voucher #:	51279	Invoice	Invoice No: INV77440	10/27/2025	Paid Amt:	\$2,673.50
			E 01 300 298 000 000 305	FamilyID Subscription		\$250.00		
			E 01 300 298 000 000 305	Facilities Scheduler		\$300.00		
PO#:		Voucher #:	51280	Invoice	Invoice No: INV77439	10/27/2025	Paid Amt:	\$550.00
							Check Amount:	\$3,223.50
SBT	52439	4322		AFSCME		Check		
			B 01 215 080	10/10 Dues		\$405.05		
			B 01 215 080	10/24 Dues		\$405.05		
PO#:		Voucher #:	51284	Invoice	Invoice No: Oct 25 Dues	10/27/2025	Paid Amt:	\$810.10
							Check Amount:	\$810.10
SBT	52440	00017		AMERICAN FAMILY ASSURANCE		Check		
			B 01 215 026	Group Cancer - Payroll Deduction		\$1,168.00		
PO#:		Voucher #:	51282	Invoice	Invoice No: 678146	10/27/2025	Paid Amt:	\$1,168.00
							Check Amount:	\$1,168.00

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52441	4518		<b>VSP Insurance Co (CT)</b>		<b>Check</b>		
				B 01 215 034	Group Vision - Payroll Deductions	\$240.18		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51283</b>	Invoice	<b>Invoice No:</b> 823801599	<b>10/27/2025</b>	<b>Paid Amt:</b>	<b>\$240.18</b>	
						<b>Check Amount:</b>	<b>\$240.18</b>	
SBT	52442	2347		<b>Avera Marshall Regional Med Ct</b>		<b>Check</b>		
				E 01 300 298 000 000 305	Training Hours - 8/24 - 9/20	\$1,112.40		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51298</b>	Invoice	<b>Invoice No:</b> CINV-012873	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$1,112.40</b>	
						<b>Check Amount:</b>	<b>\$1,112.40</b>	
SBT	52443	00320		<b>HOUGHTON MIFFLIN COMPANY</b>		<b>Check</b>		
				E 04 701 590 000 353 305	St Edwards - Into Literature Student Edition	\$35.90		
				E 04 701 590 000 353 305	Shipping	\$4.29		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51297</b>	Invoice	<b>Invoice No:</b> 956410148	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$40.19</b>	
				E 04 701 590 000 353 305	Into Reading Student myBook	\$47.70		
				E 04 701 590 000 353 305	Shipping	\$5.71		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51286</b>	Invoice	<b>Invoice No:</b> 956409417	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$53.41</b>	
						<b>Check Amount:</b>	<b>\$93.60</b>	
SBT	52444	00385		<b>JOSTEN'S</b>		<b>Check</b>		
				E 01 005 010 000 000 401	Cover - Blue, Royal	\$432.00		
				E 01 005 010 000 000 401	Shipping	\$27.95		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51295</b>	Invoice	<b>Invoice No:</b> 37821563	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$459.95</b>	
						<b>Check Amount:</b>	<b>\$459.95</b>	
SBT	52445	4627		<b>Minnesota State Community &amp; Technical College</b>		<b>Check</b>		
				E 01 005 640 000 316 366	AB Medication Administration Training	\$60.00		
				E 01 005 640 000 316 366	SS Medication Administration Training	\$60.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51299</b>	Invoice	<b>Invoice No:</b> 1314813	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$120.00</b>	
						<b>Check Amount:</b>	<b>\$120.00</b>	
SBT	52446	4626		<b>NLFX Professional</b>		<b>Check</b>		
				E 01 005 810 192 000 350	Labor & Programming	\$1,000.00		
				E 01 005 810 192 000 350	Travel Round Trip	\$345.00		
				E 01 005 810 192 000 350	Hourly Drive Time	\$400.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51287</b>	Invoice	<b>Invoice No:</b> 240917	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$1,745.00</b>	
						<b>Check Amount:</b>	<b>\$1,745.00</b>	
SBT	52447	4420		<b>Northland Comm &amp; Tech College</b>		<b>Check</b>		
				E 01 300 211 000 000 390	Sale of Textbooks - OCHS Fall 2025	\$1,621.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51288</b>	Invoice	<b>Invoice No:</b> C10000014868	<b>10/28/2025</b>	<b>Paid Amt:</b>	<b>\$1,621.00</b>	
						<b>Check Amount:</b>	<b>\$1,621.00</b>	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52448	01701		REGION IIIA		Check		
			R 01	300 294 211 000 060	10/25 FB Section Gate		\$2,525.00	
PO#:	Voucher #:	51289	Invoice	Invoice No:	10/25 FB Section	10/28/2025	Paid Amt:	\$2,525.00
							Check Amount:	\$2,525.00
SBT	52449	01701		REGION IIIA		Check		
			R 01	300 296 227 000 060	10/24 Section VB Gate		\$1,435.00	
PO#:	Voucher #:	51290	Invoice	Invoice No:	10/24 Section VB	10/28/2025	Paid Amt:	\$1,435.00
							Check Amount:	\$1,435.00
SBT	52450	00892		SCHOOL SPECIALTY, INC		Check		
			E 01	300 211 000 000 401	010191 Bostitch Full Strip Stapler, Black		\$36.38	
			E 01	300 211 000 000 401	2132561 Bostitch Classi Metal Desktop Staple		\$18.58	
			E 01	300 211 000 000 401	Freight		\$11.95	
PO#:	Voucher #:	51296	Invoice	Invoice No:	208136506543	10/28/2025	Paid Amt:	\$66.91
							Check Amount:	\$66.91
SBT	52451	00505		THE MINNEOTA MASCOT		Check		
			E 01	005 010 000 000 305	Help Wanted - Social Studies Teacher		\$102.00	
			E 01	005 010 000 000 305	Help Wanted - Social Studies		\$102.00	
			E 01	005 010 000 000 305	Help Wanted - Social Studies		\$102.00	
PO#:	Voucher #:	51292	Invoice	Invoice No:	90693, 90739, 90818	10/28/2025	Paid Amt:	\$306.00
			E 01	005 010 000 000 305	Help Wanted - 2025-26 School Year		\$36.00	
PO#:	Voucher #:	51293	Invoice	Invoice No:	90854	10/28/2025	Paid Amt:	\$36.00
			E 01	005 010 000 000 305	Request for Quote - Snow Removal		\$24.00	
			E 01	005 010 000 000 305	Request for Quote - Snow Removal		\$24.00	
PO#:	Voucher #:	51294	Invoice	Invoice No:	90694, 90738	10/28/2025	Paid Amt:	\$48.00
			E 01	005 010 000 000 305	Help Wanted - 2025-26 School Year		\$36.00	
			E 01	005 010 000 000 305	Help Wanted - 2025-26 School Year		\$36.00	
			E 01	005 010 000 000 305	Help Wanted - 2025-26 School Year		\$36.00	
PO#:	Voucher #:	51291	Invoice	Invoice No:	90692, 90740, 90817	10/28/2025	Paid Amt:	\$108.00
							Check Amount:	\$498.00
SBT	52452	4421		Alexandria Technical & Community College		Check		
			E 01	300 211 000 000 390	Spring PSEO Classes		\$20,197.39	
PO#:	Voucher #:	51303	Invoice	Invoice No:	Spring PSEO 2025	11/3/2025	Paid Amt:	\$20,197.39
							Check Amount:	\$20,197.39

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52453	3260		<b>City of Marshall</b>		<b>Check</b>			
			E 01	100 790 000 000 369	11-3-25 AR Skate - 5th and 6th Grade		\$225.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51300</b>	Invoice	<b>Invoice No:</b> 11/3 AR Skate	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$225.00</b>	<b>Check Amount:</b>	<b>\$225.00</b>
SBT	52454	2313		<b>Educators Benefit Consultants</b>		<b>Check</b>			
			E 01	005 110 000 000 305	4th Quarter - October, November, December		\$125.00		
			E 01	005 110 000 000 305	4th Quarter - Participant System		\$30.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51305</b>	Invoice	<b>Invoice No:</b> 39402	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$155.00</b>	<b>Check Amount:</b>	<b>\$155.00</b>
SBT	52455	00275		<b>GISLASON'S HARDWARE</b>		<b>Check</b>			
			E 01	005 810 191 000 401	Custodial Supplies		\$275.84		
			E 01	300 301 000 830 433	Shop Supplies		\$81.92		
			E 01	300 292 237 000 401	Musical/Play Supplies		\$5.99		
			E 01	300 331 000 830 433	FACS Class		\$44.73		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51311</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$408.48</b>	<b>Check Amount:</b>	<b>\$408.48</b>
SBT	52456	4276		<b>Greenwood Nursery</b>		<b>Check</b>			
			E 01	005 810 191 000 401	1.5 River Rock		\$1,050.00		
			E 01	005 810 191 000 401	Delivery		\$77.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51310</b>	Invoice	<b>Invoice No:</b> 13721	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$1,127.00</b>	<b>Check Amount:</b>	<b>\$1,127.00</b>
SBT	52457	4336		<b>Jessica Verly</b>		<b>Check</b>			
			E 01	005 760 000 723 360	Transportation Agreement - 10/23 through 10.		\$804.30		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51306</b>	Invoice	<b>Invoice No:</b> 10/23 - 10/31	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$804.30</b>	<b>Check Amount:</b>	<b>\$804.30</b>
SBT	52458	01175		<b>MINN. ELEVATOR SERVICE, INC.</b>		<b>Check</b>			
			E 01	005 865 000 347 305	November Monthly Service		\$219.43		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51302</b>	Invoice	<b>Invoice No:</b> 1155352	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$219.43</b>	<b>Check Amount:</b>	<b>\$219.43</b>
SBT	52459	2505		<b>Minneota Bus Service</b>		<b>Check</b>			
			E 01	005 760 000 720 305	Tuition Route		\$5,385.06		
			E 01	005 760 000 720 305	Regular Route		\$34,991.58		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51307</b>	Invoice	<b>Invoice No:</b> November 2025 Routes	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$40,376.64</b>		
			E 01	005 760 000 726 360	Band Runs		\$587.79		
			E 01	005 760 000 720 305	Routes - Ivanhoe		\$6,943.20		
			E 01	005 760 000 723 360	ECSE Trips		\$1,646.40		

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52459	2505		<b>Minneota Bus Service</b>		<b>Check</b>		
			E 01	300 292 226 733 305	Canby Runs		\$806.75	
			E 01	005 760 000 723 360	Single Student Transport		\$1,161.20	
			E 01	300 296 227 733 305	Volleyball Bussing		\$4,604.68	
			E 01	300 294 211 733 305	Football Bussing		\$2,213.32	
			E 01	300 790 000 313 305	Career Fair		\$547.54	
			E 01	100 790 000 733 305	Elementary Field Trips		\$497.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51309</b>	Invoice	<b>Invoice No:</b>	September 2025 Trips	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$19,008.63</b>
							<b>Check Amount:</b>	<b>\$59,385.27</b>
SBT	52460	2168		<b>MINNESOTA WEST COLLEGE</b>		<b>Check</b>		
			E 01	300 211 000 000 390	Fall REACH Classes		\$12,000.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51304</b>	Invoice	<b>Invoice No:</b>	CI0000015111	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$12,000.00</b>
							<b>Check Amount:</b>	<b>\$12,000.00</b>
SBT	52461	4189		<b>MNVBCA</b>		<b>Check</b>		
			E 01	300 296 227 000 369	State VB Banquet		\$180.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51301</b>	Invoice	<b>Invoice No:</b>	FY2026 State VB Banq	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$180.00</b>
							<b>Check Amount:</b>	<b>\$180.00</b>
SBT	52462	00594		<b>PUBLIC EMPLOYEES RETIREMENT</b>		<b>Check</b>		
			B 01	215 017	D Bertamus PERA Benefits		\$2,591.80	
			B 01	215 017	D Krueger PERA Benefits		\$2,486.94	
			B 01	215 017	M Myrvik PERA Benefits		\$2,968.93	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51308</b>	Invoice	<b>Invoice No:</b>	1850-00	<b>11/3/2025</b>	<b>Paid Amt:</b>	<b>\$8,047.67</b>
							<b>Check Amount:</b>	<b>\$8,047.67</b>
SBT	52463	01568		<b>Minneota Education Minnesota Organization</b>		<b>Check</b>		
			B 01	215 028	DUES		\$1,261.77	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51320</b>	Invoice	<b>Invoice No:</b>	S2026090	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$1,261.77</b>
							<b>Check Amount:</b>	<b>\$1,261.77</b>
SBT	52464	4255		<b>ACTION COMPANY LLC</b>		<b>Check</b>		
			E 01	005 810 191 000 350	Irrigation Start-Up		\$450.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>51328</b>	Invoice	<b>Invoice No:</b>	9457	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$450.00</b>
							<b>Check Amount:</b>	<b>\$450.00</b>
SBT	52465	4250		<b>American Welding &amp; Gas, Inc</b>		<b>Check</b>		
			E 01	300 301 000 830 433	Acetylene Cylinder		\$21.08	
			E 01	300 301 000 830 433	Oxygen Cylinder		\$21.08	
			E 01	300 301 000 830 433	Argon/CO2 Mix Cylinder		\$73.78	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52465	4250		<b>American Welding &amp; Gas, Inc</b>		<b>Check</b>			
			E 01	300 301 000 830 433	Shipping		\$18.21		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51331</b>	Invoice	<b>Invoice No:</b> 0011213065	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$134.15</b>	<b>Check Amount:</b>	<b>\$134.15</b>
SBT	52466	3695		<b>AP Design</b>		<b>Check</b>			
			E 01	300 298 000 000 401	8 x 11 Blue Parchtone Boarder Collection		\$310.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51339</b>	Invoice	<b>Invoice No:</b> 97219	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$310.00</b>	<b>Check Amount:</b>	<b>\$310.00</b>
SBT	52467	2927		<b>Big Stone Therapies, Inc.</b>		<b>Check</b>			
			E 01	005 404 000 740 394	PT Mileage		\$19.60		
			E 01	005 404 000 740 394	PT Drive Time		\$97.30		
			E 01	005 404 000 740 394	PT		\$869.40		
			E 01	005 404 000 740 394	PTA Mileage		\$2.80		
			E 01	005 404 000 740 394	PTA Drive Time		\$35.00		
			E 01	005 404 000 740 394	PTA		\$431.90		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51332</b>	Invoice	<b>Invoice No:</b> 30115	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$1,456.00</b>	<b>Check Amount:</b>	<b>\$1,456.00</b>
SBT	52468	00240		<b>Brad's Market</b>		<b>Check</b>			
			E 01	300 331 000 830 433	FACS Class Supplies		\$191.99		
			E 01	300 250 000 000 430	FACS Class - JH		\$239.11		
			E 02	005 770 000 701 490	Food Service - Bread		\$905.55		
			E 02	005 770 000 701 490	Food Service		\$904.49		
			E 01	300 260 000 000 430	Science Supplies		\$33.24		
			E 01	100 203 035 000 401	Viking Valor Supplies		\$59.15		
			E 01	005 640 000 316 366	Paraprofessional Training		\$12.00		
			E 04	005 580 000 325 401	ECFE Supplies		\$32.84		
			E 04	005 582 000 344 401	School Readiness Supplies		\$56.55		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51347</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$2,434.92</b>		
			E 01	300 331 000 830 433	FACS Class Supplies		\$249.98		
			E 01	300 250 000 000 430	FACS Class - JH		\$107.32		
			E 02	005 770 000 701 490	Food Service - Bread		\$1,868.50		
			E 02	005 770 000 701 490	Food Service		\$1,290.25		
			E 01	300 260 000 000 430	Science Supplies		\$64.07		
			E 01	100 203 035 000 401	Viking Valor		\$63.24		
			E 01	300 298 239 000 401	Concessions		\$126.41		

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647    Payment Date: 10/15/2025-11/30/2025    Period: 202601-202605    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52468	00240		<b>Brad's Market</b>		<b>Check</b>		
			E 01	100 203 000 000 401	Elementary Supplies	\$92.86		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51346</b>	Invoice	<b>Invoice No:</b> 9/30/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$3,862.63</b>	
						<b>Check Amount:</b>	<b>\$6,297.55</b>	
SBT	52469	4099		<b>Cole Papers Inc</b>		<b>Check</b>		
			E 02	005 770 000 701 401	BETCO Green Earth Push Cleaner	\$137.94		
			E 02	005 770 000 701 401	BETCO Floor Cleaner	\$467.88		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51333</b>	Invoice	<b>Invoice No:</b> 10643121	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$605.82</b>	
			E 01	005 810 000 000 401	BTC247 Betco Fastdraw Speedex Heavy Dut	\$682.00		
			E 01	005 810 000 000 401	BTC002 BETCO 1000ML Pink Foaming Soap	\$658.60		
			E 01	005 810 000 000 401	VNG030L Clear Vinyl Powder Gloves	\$35.67		
			E 01	005 810 000 000 401	GJI5715 Green Cert Foam Hand Soap	\$61.94		
			E 01	005 810 000 000 401	SOP504 Livi VPG Select White Kitchen Roll Tr	\$182.15		
			E 01	005 810 000 000 401	KCL090 Essential Jumbo Roll Bath Tissue	\$405.90		
			E 01	005 810 000 000 401	KCL828 Scott Essential Universal Hi Cap whit	\$349.80		
			E 01	005 810 000 000 401	IPL072 Black Can Liner	\$398.00		
			E 01	005 810 000 000 401	IPL036 Natural Can Liner HDPE	\$187.50		
			E 01	005 810 000 000 401	Credit	(\$680.78)		
<b>PO#:</b> 11322	<b>Voucher #:</b>	<b>51348</b>	Invoice	<b>Invoice No:</b> 10643917	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$2,280.78</b>	
						<b>Check Amount:</b>	<b>\$2,886.60</b>	
SBT	52470	4208		<b>COORDINATED BUSINESS SYSTEMS</b>		<b>Check</b>		
			E 01	005 257 000 302 560	Monthly Useage Statement	\$4,102.68		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51334</b>	Invoice	<b>Invoice No:</b> INV498777	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$4,102.68</b>	
						<b>Check Amount:</b>	<b>\$4,102.68</b>	
SBT	52471	4094		<b>ESJD - SIOUX FALLS</b>		<b>Check</b>		
			E 02	005 770 000 701 490	Food	\$18.14		
			E 02	005 770 000 701 495	Milk	\$3,367.46		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51336</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$3,385.60</b>	
						<b>Check Amount:</b>	<b>\$3,385.60</b>	
SBT	52472	01527		<b>FRANKS ELECTRIC &amp; PLUMBING INC</b>		<b>Check</b>		
			E 01	005 810 000 000 350	Air Compressor - Wood Shop	\$80.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51341</b>	Invoice	<b>Invoice No:</b> 27087-C	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$80.00</b>	
						<b>Check Amount:</b>	<b>\$80.00</b>	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52473	4374		<b>Granite Telecommunications</b>		<b>Check</b>		
			E 01	005 810 000 000 320	Monthly Useage Statement	\$167.34		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51340</b>	Invoice	<b>Invoice No:</b> 722704872	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$167.34</b>	
						<b>Check Amount:</b>	<b>\$167.34</b>	
SBT	52474	1828		<b>Minneota Building Materials</b>		<b>Check</b>		
			E 01	005 810 191 000 350	Pump Shed	\$17.82		
			E 01	300 301 000 830 433	Shop Supplies - HS	\$922.92		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51345</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$940.74</b>	
						<b>Check Amount:</b>	<b>\$940.74</b>	
SBT	52475	4333		<b>Minneota Public Schools</b>		<b>Check</b>		
			E 01	300 294 211 000 369	11/8 State FB Game - Band Members	\$450.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51326</b>	Invoice	<b>Invoice No:</b> 11/8 State FB Game	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$450.00</b>	
						<b>Check Amount:</b>	<b>\$450.00</b>	
SBT	52476	00528		<b>MUSIC STREET</b>		<b>Check</b>		
			E 01	300 258 233 000 350	Tuba Slides	\$30.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51335</b>	Invoice	<b>Invoice No:</b> 210975525	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$30.00</b>	
						<b>Check Amount:</b>	<b>\$30.00</b>	
SBT	52477	00560		<b>OTTERTAIL POWER CO</b>		<b>Check</b>		
			E 01	005 810 184 000 330	School Building Electricity	\$6,135.70		
			E 01	005 810 192 000 330	Ballfield Electricity	\$450.78		
			E 01	005 810 192 000 330	Liftpump Electricity	\$29.19		
			E 01	005 810 192 000 330	Garage Electricity	\$27.45		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51342</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$6,643.12</b>	
						<b>Check Amount:</b>	<b>\$6,643.12</b>	
SBT	52478	00602		<b>Performance Foodservice - Marshall</b>		<b>Check</b>		
			E 02	005 770 000 701 490	Food Service	\$5,306.32		
			E 02	005 770 000 707 490	Ala Carte	\$240.04		
			E 02	005 770 000 701 401	Supplies	\$1,380.64		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51343</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$6,927.00</b>	
						<b>Check Amount:</b>	<b>\$6,927.00</b>	
SBT	52479	4017		<b>READING &amp; MATH INC</b>		<b>Check</b>		
			E 01	100 203 000 000 305	2025-26 Math Corps Site Fee	\$2,000.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51327</b>	Invoice	<b>Invoice No:</b> INV2467	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$2,000.00</b>	
						<b>Check Amount:</b>	<b>\$2,000.00</b>	
SBT	52480	1280		<b>Renaissance Learning, Inc.</b>		<b>Check</b>		
			E 01	100 203 000 000 406	Annual All Product Renaissance Platform	\$750.00		

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52480	1280		<b>Renaissance Learning, Inc.</b>		<b>Check</b>			
			E 01	100 203 000 000 406	Accelerated Reader Subscription		\$1,593.15		
<b>PO#:</b>	<b>11163</b>	<b>Voucher #:</b>	<b>51337</b>	Invoice	<b>Invoice No:</b> INV5566600	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$2,343.15</b>	
							<b>Check Amount:</b>	<b>\$2,343.15</b>	
SBT	52481	00255		<b>SOUTHWEST GLASS CENTER</b>		<b>Check</b>			
			E 01	005 810 000 000 401	AA Battery		\$7.80		
			E 01	005 810 000 000 401	Rekey Cylinder - 1 Key		\$18.00		
			E 01	005 810 000 000 350	Labot		\$97.50		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51329</b>	Invoice	<b>Invoice No:</b> 113572	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$123.30</b>		
							<b>Check Amount:</b>	<b>\$123.30</b>	
SBT	52482	00211		<b>SW/WC SERVICE COOPERATIVES</b>		<b>Check</b>			
			E 01	005 110 000 000 820	1/3 RMIC Business/SMART Contract		\$4,064.00		
			E 01	005 110 000 000 820	1/3 RMIC MARSS Contract		\$668.47		
			E 01	005 110 000 000 820	1/3 EOHSM Contract		\$1,918.00		
			E 01	005 110 000 000 401	Blue Check Stock		\$153.90		
			E 01	005 257 000 000 305	Data Privacy Program		\$1,950.00		
			E 01	005 257 000 000 305	Technology Integration		\$1,077.36		
			E 01	005 257 000 000 305	Cybersecurity Services		\$1,985.08		
			E 01	005 257 000 000 305	Tech Support		\$503.16		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51330</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$12,319.97</b>		
							<b>Check Amount:</b>	<b>\$12,319.97</b>	
SBT	52483	4403		<b>Sysco Western Minnesota, Inc.</b>		<b>Check</b>			
			E 02	005 770 000 701 490	Food Service		\$11,775.79		
			E 02	005 770 000 707 490	Ala Carte		\$423.91		
			E 02	005 770 000 701 401	Supplies		\$315.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51344</b>	Invoice	<b>Invoice No:</b> 10/31/25 Stmt	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$12,514.70</b>		
							<b>Check Amount:</b>	<b>\$12,514.70</b>	
SBT	52484	00505		<b>THE MINNEOTA MASCOT</b>		<b>Check</b>			
			E 01	005 010 000 000 305	School Board Meeting September 24		\$168.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51338</b>	Invoice	<b>Invoice No:</b> 91082	<b>11/10/2025</b>	<b>Paid Amt:</b>	<b>\$168.00</b>		
							<b>Check Amount:</b>	<b>\$168.00</b>	
SBT	52485	4009		<b>AG PLUS COOPERATIVE</b>		<b>Check</b>			
			E 01	005 760 000 720 350	Tires, Oil Change		\$190.46		
			E 01	005 760 000 720 440	Bus Fuel		\$3,488.23		

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52485	4009		<b>AG PLUS COOPERATIVE</b>		<b>Check</b>			
			E 01	005 760 000 720 440	Van Fuel		\$549.69		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51352</b>	Invoice	<b>Invoice No:</b>	10/31/2025 Stmt	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$4,228.38</b>	
							<b>Check Amount:</b>	<b>\$4,228.38</b>	
SBT	52486	01730		<b>BENSON HIGH SCHOOL</b>		<b>Check</b>			
			E 04	005 505 280 321 305	1/10 5th Boys Comm Ed Basketball		\$150.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51368</b>	Invoice	<b>Invoice No:</b>	1/10 5th Boys Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
			E 04	005 505 280 321 305	1/10 6th Boys Comm Ed Basketball		\$150.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51369</b>	Invoice	<b>Invoice No:</b>	1/10 6th Boys Comm E	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
			E 04	005 505 280 321 305	1/10 4th Boys Comm Ed Basketball		\$150.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51367</b>	Invoice	<b>Invoice No:</b>	1/10 4th Boys Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$450.00</b>	
SBT	52487	3861		<b>CASH</b>		<b>Check</b>			
			E 01	300 294 211 000 369	Band Members		\$525.00		
			E 01	300 294 211 000 369	Band Director		\$35.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51354</b>	Invoice	<b>Invoice No:</b>	State FB - Band	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$560.00</b>	
							<b>Check Amount:</b>	<b>\$560.00</b>	
SBT	52488	4629		<b>Megan Hennen</b>		<b>Check</b>			
			R 04	005 582 000 344 050	School Readiness Refund - Per Parent		\$170.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51349</b>	Invoice	<b>Invoice No:</b>	SR Tuition Refund	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$170.00</b>	
							<b>Check Amount:</b>	<b>\$170.00</b>	
SBT	52489	2505		<b>Minneota Bus Service</b>		<b>Check</b>			
			E 01	005 760 000 726 360	Band Runs		\$559.80		
			E 01	005 760 000 720 305	Routes		\$8,274.96		
			E 01	005 760 000 723 360	ECSE Trips		\$1,568.00		
			E 01	005 760 000 723 360	Single Student Transport		\$2,180.40		
			E 01	300 292 208 733 305	FFA Bussing		\$466.89		
			E 01	300 292 207 733 305	FCCLA Bussing		\$310.14		
			E 01	300 296 227 733 305	Volleyball Bussing		\$2,595.78		
			E 01	300 294 211 733 305	Football Bussing		\$1,225.77		
			E 01	300 790 000 313 305	College Visits		\$596.72		
			E 04	005 582 000 344 366	Preschool Field Trip		\$33.21		
			E 01	300 790 000 733 305	Elementary Field Trips		\$294.20		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51351</b>	Invoice	<b>Invoice No:</b>	October 2025 Trips	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$18,105.87</b>	
							<b>Check Amount:</b>	<b>\$18,105.87</b>	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52490	3625		<b>NEW ULM BASKETBALL ASSOCIATION</b>		<b>Check</b>		
			E 04 005 505 280 321 305	2/15 6th Girls Comm Ed Basketball		\$300.00		
PO#:	Voucher #:	51358	Invoice	Invoice No: 2/15 6th Girls Comm	11/12/2025	Paid Amt:	\$300.00	
			E 04 005 505 280 321 305	2/15 5th Girls Comm Ed Basketball		\$300.00		
PO#:	Voucher #:	51359	Invoice	Invoice No: 2/15 5th Girls Comm	11/12/2025	Paid Amt:	\$300.00	
			E 04 005 505 280 321 305	2/15 4th Girls Comm Ed Basketball		\$300.00		
PO#:	Voucher #:	51360	Invoice	Invoice No: 2/15 4th Girls Comm	11/12/2025	Paid Amt:	\$300.00	
							<b>Check Amount:</b>	<b>\$900.00</b>
SBT	52491	3975		<b>NLS BASKETBALL</b>		<b>Check</b>		
			E 04 005 505 280 321 305	2/17 4th Boys Comm Ed Basketball		\$300.00		
PO#:	Voucher #:	51375	Invoice	Invoice No: 2/14 4th Boys Comm	11/12/2025	Paid Amt:	\$300.00	
			E 04 005 505 280 321 305	2/14 6th Boys Comm Ed Basketball		\$300.00		
PO#:	Voucher #:	51373	Invoice	Invoice No: 2/14 6th Boys Comm	11/12/2025	Paid Amt:	\$300.00	
			E 04 005 505 280 321 305	2/28 4th Girls Comm Ed Basketball		\$225.00		
PO#:	Voucher #:	51361	Invoice	Invoice No: 2/28 4th Girls Comm	11/12/2025	Paid Amt:	\$225.00	
			E 04 005 505 280 321 305	2/14 5th Boys Comm Ed Basketball		\$300.00		
PO#:	Voucher #:	51374	Invoice	Invoice No: 2/14 5th Boys Comm	11/12/2025	Paid Amt:	\$300.00	
			E 04 005 505 280 321 305	2/28 5th Girls Comm Ed Basketball		\$225.00		
PO#:	Voucher #:	51362	Invoice	Invoice No: 2/28 5th Girls Comm	11/12/2025	Paid Amt:	\$225.00	
			E 04 005 505 280 321 305	2/28 6th Girls Comm Ed Basketball		\$225.00		
PO#:	Voucher #:	51363	Invoice	Invoice No: 2/28 6th Girls Comm	11/12/2025	Paid Amt:	\$225.00	
							<b>Check Amount:</b>	<b>\$1,575.00</b>
SBT	52492	4018		<b>PEMBERTON LAW, P.L.L.P</b>		<b>Check</b>		
			E 01 005 010 000 000 305	Professional Services		\$462.00		
PO#:	Voucher #:	51350	Invoice	Invoice No: 62	11/12/2025	Paid Amt:	\$462.00	
							<b>Check Amount:</b>	<b>\$462.00</b>
SBT	52493	3173		<b>Redwood Area Basketball Association</b>		<b>Check</b>		
			E 04 005 505 280 321 305	1/18 - 6th Grade Girls Comm Ed Basketball		\$200.00		
PO#:	Voucher #:	51357	Invoice	Invoice No: 1/18 6th Girls Comm	11/12/2025	Paid Amt:	\$200.00	
			E 04 005 505 280 321 305	1/18 - 4th Grade Girls Comm Ed		\$200.00		
PO#:	Voucher #:	51355	Invoice	Invoice No: 1/18 Girls Comm Ed	11/12/2025	Paid Amt:	\$200.00	
			E 04 005 505 280 321 305	1/17 6th Boys Comm Ed Basketball		\$200.00		
PO#:	Voucher #:	51372	Invoice	Invoice No: 1/17 6th Boys Comm	11/12/2025	Paid Amt:	\$200.00	
			E 04 005 505 280 321 305	1/17 4th Boys Comm Ed Basketball		\$150.00		
PO#:	Voucher #:	51370	Invoice	Invoice No: 1/17 4th Boys Comm	11/12/2025	Paid Amt:	\$150.00	
			E 04 005 505 280 321 305	1/17 5th Boys Comm Ed Basketball		\$200.00		
PO#:	Voucher #:	51371	Invoice	Invoice No: 1/17 5th Boys Comm	11/12/2025	Paid Amt:	\$200.00	

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52493	3173		<b>Redwood Area Basketball Association</b>		<b>Check</b>		
			E 04	005 505 280 321 305	1/18 5th Girls Comm Ed Basketball	\$200.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51356</b>	Invoice	<b>Invoice No:</b>	1/18 5th Girls Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$200.00</b>
							<b>Check Amount:</b>	<b>\$1,150.00</b>
SBT	52494	4403		<b>Sysco Western Minnesota, Inc.</b>		<b>Check</b>		
			E 02	005 770 000 701 490	Food Service	\$4,973.00		
			E 02	005 770 000 701 490	Commodities	\$46.50		
			E 02	005 770 000 701 401	Supplies	\$112.02		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51353</b>	Invoice	<b>Invoice No:</b>	10/31/25 Smt	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$5,131.52</b>
							<b>Check Amount:</b>	<b>\$5,131.52</b>
SBT	52495	3497		<b>YME HOOPS CLUB</b>		<b>Check</b>		
			E 04	005 505 280 321 305	3/7 5th Grade Comm Ed Basketball	\$125.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51365</b>	Invoice	<b>Invoice No:</b>	3/7 5th Girls Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
			E 04	005 505 280 321 305	3/8 6th Boys Comm Ed Basketball	\$125.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51378</b>	Invoice	<b>Invoice No:</b>	3/8 6th Boys Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
			E 04	005 505 280 321 305	3/8 4th Boys Comm Ed Basketball	\$125.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51376</b>	Invoice	<b>Invoice No:</b>	3/8 4th Boys Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
			E 04	005 505 280 321 305	3/7 4th Girls Comm Ed Basketball	\$125.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51364</b>	Invoice	<b>Invoice No:</b>	3/7 4th Girls Comm E	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
			E 04	005 505 280 321 305	3/7 6th Girls Comm Ed Basketball	\$125.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51366</b>	Invoice	<b>Invoice No:</b>	3/7 6th Girls Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
			E 04	005 505 280 321 305	3/8 5th Boys Comm Ed Basketball	\$125.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51377</b>	Invoice	<b>Invoice No:</b>	3/8 5th Boys Comm	<b>11/12/2025</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
							<b>Check Amount:</b>	<b>\$750.00</b>
SBT	52496	4381		<b>Data Processing Design Inc.</b>		<b>Check</b>		
			E 01	005 810 000 000 320	Monthly Useage	\$30.99		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51379</b>	Invoice	<b>Invoice No:</b>	EGOLD-12156767	<b>11/14/2025</b>	<b>Paid Amt:</b>	<b>\$30.99</b>
							<b>Check Amount:</b>	<b>\$30.99</b>
SBT	52497	4541		<b>DS Erickson &amp; Associates PLLC</b>		<b>Check</b>		
			B 01	215 079	9/25 Garnishment Payment	\$252.33		
			B 01	215 079	10/10 Garnishment Payment	\$278.61		
			B 01	215 079	10/24 Garnishment Payment	\$249.63		
			B 01	215 079	11/10 Garnishment Payment	\$230.18		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51382</b>	Invoice	<b>Invoice No:</b>	RV Garnishment	<b>11/14/2025</b>	<b>Paid Amt:</b>	<b>\$1,010.75</b>
							<b>Check Amount:</b>	<b>\$1,010.75</b>

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647 Payment Date: 10/15/2025-11/30/2025 Period: 202601-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52498	4630		<b>Gurstel Law Firm</b>		<b>Check</b>			
			B 01	215 079	9/25 Garnishment Payment		\$240.19		
			B 01	215 079	10/10 Garnishment Payment		\$240.19		
			B 01	215 079	10/24 Garnishment Payment		\$240.19		
			B 01	215 079	11/10 Garnishment Payment		\$240.19		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51383</b>	Invoice	<b>Invoice No:</b>	SG Garnishment	<b>11/14/2025</b>	<b>Paid Amt:</b>	<b>\$960.76</b>	
							<b>Check Amount:</b>	<b>\$960.76</b>	
SBT	52499	4336		<b>Jessica Verly</b>		<b>Check</b>			
			E 01	005 760 000 723 360	Transportation Agreement - 11/4 through 11/1		\$804.30		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51380</b>	Invoice	<b>Invoice No:</b>	11/4 - 11/12	<b>11/14/2025</b>	<b>Paid Amt:</b>	<b>\$804.30</b>	
							<b>Check Amount:</b>	<b>\$804.30</b>	
SBT	52500	00892		<b>SCHOOL SPECIALTY, INC</b>		<b>Check</b>			
			E 01	100 203 000 000 430	Construction Paper - White		\$27.90		
			E 01	100 203 000 000 430	Construction paper - Warm Brown		\$2.79		
			E 01	100 203 000 000 430	Construction Paper - Turquoise		\$15.57		
			E 01	100 203 000 000 430	Shipping		\$11.95		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51384</b>	Invoice	<b>Invoice No:</b>	208136539345	<b>11/14/2025</b>	<b>Paid Amt:</b>	<b>\$58.21</b>	
							<b>Check Amount:</b>	<b>\$58.21</b>	
SBT	52501	00505		<b>THE MINNEOTA MASCOT</b>		<b>Check</b>			
			E 01	005 010 000 000 305	Help Wanted Ads		\$180.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51381</b>	Invoice	<b>Invoice No:</b>	90909, 90955, 90992,	<b>11/14/2025</b>	<b>Paid Amt:</b>	<b>\$180.00</b>	
							<b>Check Amount:</b>	<b>\$180.00</b>	
SBT	52502	4413		<b>Adam &amp; Jodi DeCock</b>		<b>Check</b>			
			E 04	701 590 000 353 305	GD Textbooks Reimbursement		\$132.98		
			E 04	701 590 000 353 305	MD Textbook Reimbursement		\$132.98		
			E 04	701 590 000 353 305	SD Textbook Reimbursement		\$132.98		
			E 04	701 590 000 353 305	AD Textbook Reimbursement		\$108.93		
			E 04	701 590 000 353 305	JD Textbook Reimbursement		\$75.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51386</b>	Invoice	<b>Invoice No:</b>	FY26 Reim.	<b>11/17/2025</b>	<b>Paid Amt:</b>	<b>\$582.87</b>	
							<b>Check Amount:</b>	<b>\$582.87</b>	
SBT	52503	2347		<b>Avera Marshall Regional Med Ct</b>		<b>Check</b>			
			E 01	300 298 000 000 305	Training Hours - 9/21 to 10/18		\$1,186.80		
<b>PO#:</b>	<b>Voucher #:</b>	<b>51387</b>	Invoice	<b>Invoice No:</b>	CINV-013566	<b>11/17/2025</b>	<b>Paid Amt:</b>	<b>\$1,186.80</b>	
							<b>Check Amount:</b>	<b>\$1,186.80</b>	
SBT	52504	4431		<b>CollegeBoard</b>		<b>Check</b>			
			E 01	300 710 000 000 461	Fall PSAT/NMSQT - 11th Grade		\$378.00		

# Minneota Public School

## Detail Payment Register By Check

Check Number: 52406-2147483647    Payment Date: 10/15/2025-11/30/2025    Period: 202601-202605    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
SBT	52504	4431		CollegeBoard		Check
			E 01 300 710 000 000 461	Low Income Adjustment - 11th Grade		(\$52.92)
PO#:	Voucher #:	51385	Invoice	Invoice No: P2511637721	11/17/2025	Paid Amt: \$325.08
						Check Amount: \$325.08
						Report Total: \$518,517.20

**LEADERSHIP**

**REPORTS**

# MHS Activities and CE Report

November 2025

## Fall Final Participation Numbers

XC-11 (5 JH, 6 HS)

FB-95 (41 JH, 51 HS)

VB-60 (31 JH, 29 HS)

FCCLA 33 (17 JH, 16 HS)

FFA 31 (8 JH, 23 HS)

Musical 44 ( 15 JH, 29 HS)

# Winter Participation Numbers (to date)

There are still several registrations that are not in yet

Boys BB-45

Girls BB-40

Boys Hockey-1

Knowledge Bowl-12

Wrestling-32

Dance-No Minneota Participants, No Canby Varsity participants, Canby doing JV only

One Act- Auditions coming early December

Robotics-Season does not start until January

## OTHER

### Community Education:

Small Towne Crafting Dec 17 6:00p @ MHS-Adult opportunity (Flyer to come)

Robots & Rockets Jan 5-7 Grades 5-7 3:30 @ MHS

Babysitting Clinic Mar 2-4 Grades 5 and up 3:30 @ MHS

Open Gym: Youth Sundays Dec 7-Feb 22 12:30-3:00; Adults Wednesdays Dec 3-Mar 4 6:30-8:30

Enrollment as of 11/19/25 is 299 (up 1 since 10/14)

PreK: 46  
K: 39 (up 1)  
1: 31  
2: 45  
3: 33  
4: 40  
5: 32  
6: 33

### READ Act Updates

**K-3 students will need to be universally screened in oral language beginning in the 2026-2027 school year (we will use the oral repetition subtests in FastBridge beginning next year to comply with the new requirement.)**

Approved Minnesota READ Act-Funded Professional Development Programs for Phase 2 educators (**Registration will open December 15th**)

- CAREIALL Secondary: Advancing Language and Literacy – Center for Applied Research and Educational Improvement (CAREI University of Minnesota)
- Neuhaus Structured Literacy Modules

**OL&LA Secondary (Grades 4-12): Online Language and Literacy**

**Academy – Consortium on Reaching Excellence in Education**

**(CORE)**

**STRIVE Science of Reading Grades 4-12**

# Elementary Updates

## School Board Report

**Nicolle Johnston**

### Winter Screening Dates

#### Grades K-6

Week of December 8th: FastBridge

#### Grades 4-6

Week of December 8th: Capti ReadBasix (if flagged as at-risk in FastBridge)

#### Grades 7-12

First week of December: Capti ReadBasix



October 2025

## Curriculum and Instruction

### Intervention Data : Title 1 Reading Support

We track reading proficiency through FastBridge, MAP, MCA, classroom assessments, and our Title I intervention data. What we're seeing is that students receiving Title I support are showing nice gains in early literacy skills. Our focus areas remain decoding in K-2 and comprehension in Grades 3-6. These results guide our small-group instruction, intervention scheduling, and MTSS plans.

Grade	# at or above benchmark (fall)	# at or above winter benchmark (Dec)
K	0/6	5/6
1	0/7	6/7
2	0/13	7/13
3	0/6	3/6
4	0/4	4/4
5	0/3	1/3
6	0/5	3/5
total	0/44	29/44 (66%) Overall Growth: +66

### Students currently in TAT/MTSS process

(Tier 2 and 3 Interventions)

Grade	Number of Students	Support(s)	Exited?
K	5	Social/Emotional/ Behavior and Academics	None - 2 referred for special ed evaluation
1	1	Social/Emotional/ Behavior	Yes :)
2	1	Academics	No - referred for special ed evaluation
3	0		
4	0		
5	0		
6	0		

## Quarter 1 Attendance

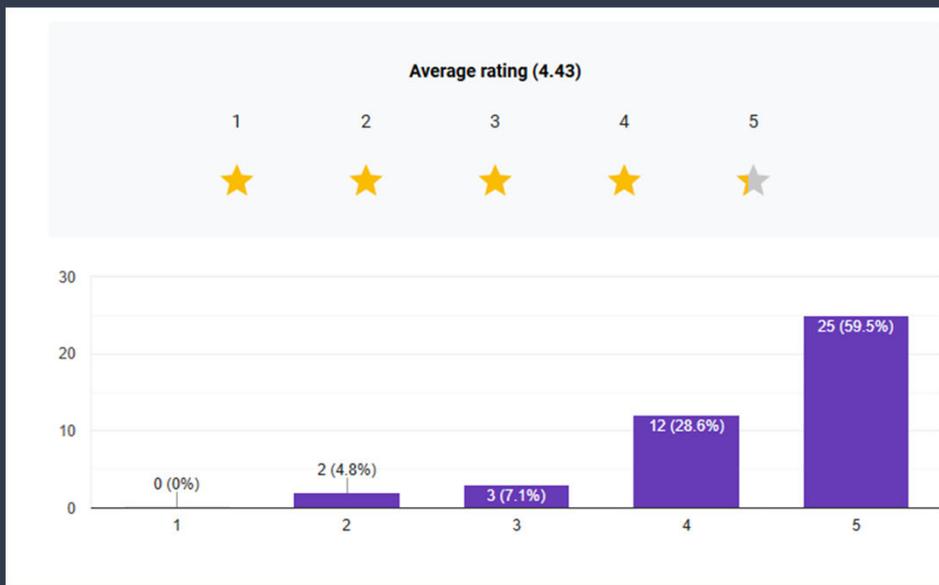
Our average attendance for Weeks 1–8 is 96.75%, with very strong starts in August and early September. Grades 4–6 are leading our building with consistent attendance above 97%, and Grades K–1 also have strong weeks. We are seeing predictable dips during short weeks. Our next steps include parent reminders before long weekends, closer tracking of students below 90%, and continued recognition of classrooms with 97%+ weekly attendance. Overall, these results reflect strong family engagement and a positive start to the school year.

Week 1	97.07%
Week 2	97.77%
Week 3	98.07%
Week 4	96.96%
Week 5	95.72%
Week 6	96.62%
Week 7	96.91%
Week 8 (1.5 day week)	94.88%



## Quarter 1 Parent Survey Results

First Quarter Experience: Rate your child's overall experience



One thing working very well:

→ Communication (42 responses)

One thing we can improve on right away:

→ Nothing: 32 responses

→ More writing homework (2 responses)

### □ Important Events

- November 27th-28th: No School (Thanksgiving Break)
- December 5th: Elementary Clans and HS Student Council Activity
- December 8th: Elementary Winter Concert
- December 23rd: End of Quarter 2



**HIGH SCHOOL**  
**BOARD REPORT**

**NOVEMBER 2025**

# Q1: Attendance Report

## By Grade

- 7<sup>th</sup> = 97.52%
- 8<sup>th</sup> = 97.27%
- 9<sup>th</sup> = 95.66%
- 10<sup>th</sup> = 96.27%
- 11<sup>th</sup> = 96.55%
- 12<sup>th</sup> = 95.53%

## Total

**96.48%**

# Q1: Grade Report

## JH Honor Roll

- 8<sup>th</sup> grade Distinguished = 3
- 7<sup>th</sup> grade High Honors = 12
- 8<sup>th</sup> grade High Honors = 21
- 7<sup>th</sup> grade Honors = 10
- 8<sup>th</sup> grade Honors = 10

## Total

55.5 % of Junior High Students finished quarter 1 with a GPA at or above 3.33!!!

# Q1: Grade Report

## High School

Passing Percentage

- 9<sup>th</sup> grade = 94.1%
- 10<sup>th</sup> grade = 96.3%
- 11<sup>th</sup> grade = 86.5%
- 12<sup>th</sup> grade = 86.7%

## Honors

- Distinguished = 20
- High Honors = 60
- Honors = 42

61% of students  
finished Quarter 1 at  
or above a GPA of  
3.33!!

# TESTING

## Capti Basix

- We will begin screening the first week of December.
- The results will determine individualized programming for students who are flagged.
- The results will also guide our goal of decreasing the achievement gap in all categories.

## ASVAB

- Due to the government shut down this did not occur.
- We are still waiting on a reschedule date.

# HIGH SCHOOL HAPPENINGS

- Veteran's Day program was a success on Nov. 11!
- Fall Musical was a **HUGE** hit!
  - More than 200 people were in attendance for each performance!
- Food Drive is currently going on!
  - Seniors are in the lead!
- Ag Career Fair & Trade Show is Dec. 5<sup>th</sup> at Ridgewater College in Willmar.

# SUPERINTENDENT'S REPORT



Budgeting process



MEMO negotiations



Kitchen: Tilting Skillet Braising Pan



*Dismantling* of the US Department of Education



Thank you to all our fall advisors, coaches, and directors



**CONSENT**

**AGENDA**

# MINNEOTA PUBLIC SCHOOLS – ISD #414

## OCTOBER 22, 2025 SCHOOL BOARD REGULAR MEETING MINUTES

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A Regular Meeting of the Board of Education of ISD #414, Minneota Public Schools, was called to order by Chair Abby Thostenson on Wednesday, October 22, 2025 at 5:30 pm in the Conference Room.

Roll call was taken. Members present included Jon Buysse, Ryan Runia, Tom Skorczewski, Julie Mead, Emily Coequyt, Martin Hennen, and Abby Thostenson. Nicolle Johnston, Lindsey Larson, Jared Josephson, Shelby Domeier, Karen Dalager, Sue Buysse, and Scott Monson also attended.

Motion by Mead, second by Runia, to approve the meeting agenda as amended. Motion passed unanimously.

School Board Members shared points of Viking Pride, which included staff and student accomplishments, celebrations, and recognitions.

Superintendent Monson reviewed student enrollment (553 students in K-12; steady), the Student Activity Fund/Account, and the monthly financial report.

Motion by Coequyt, second by Buysse, to approve the payment of bills and the check register as presented. Motion passed unanimously, with Mead abstaining.

School Board Committee reports and administrators reports were reviewed.

Motion by Runia, second by Hennen, to approve the Consent Agenda as amended. Motion passed unanimously.

Motion by Meade, second by Runia, to approve the Progress Report for the 2024-2025 Achievement and Integration Plan. Motion passed unanimously.

Motion by Skorczewski, second by Buysse, to approve the 2025-2026 MEMO Seniority List. Motion passed unanimously.

Motion by Mead, second by Buysse, to approve the 2<sup>nd</sup> reading of eight (8) policies and procedures. Motion passed unanimously.

Motion by Skorczewski, second by Hennen, to approve a Partnership Development Agreement with Nexus Solutions. Motion passed unanimously.

Motion by Mead, second by Coequyt, to authorize Requests for Proposals for Managed Print Services. Motion passed unanimously.

Motion by Runia, second by Buysse, to approve a Memorandum of Agreement with AFSCME. Motion passed unanimously.

Motion by Skorczewski, second by Mead, to approve a Resolution of Governing Board support for a Form A Application to the Minnesota State High School League Foundation. Motion passed unanimously by roll call vote.

Motion by Buysse, second by Runia, to approve a Resolution of Governing Board support for a Form B Application to the Minnesota State High School League Foundation. Motion passed unanimously by roll call vote.

Superintendent Monson reviewed potential section and state volleyball and football events and how they might impact school, causing a need for an early dismissal or to not have school. No formal action was taken, and Superintendent Monson will make decisions as and when necessary.

The Board reviewed eight (10) district policies for the 1<sup>st</sup> Reading, but no formal action was taken.

Motion by Skorczewski, second by Runia, to approve a Minnesota State High School League Application for Dissolution of a Cooperative Sponsorship for Boys' Hockey with Marshall, Minneota, Lakeview, and MACCRAY. Motion passed unanimously by roll call vote.

Motion by Buysse, second by Runia, to approve a Minnesota State High School League Application for a Cooperative Sponsorship for Boys' Hockey with Marshall, Minneota, and Lakeview. Motion passed unanimously by roll call vote.

Motion by Mead, second by Hennen, to approve E-Learning Day Plans for the elementary school and the high school. Motion passed unanimously.

Motion by Mead, second by Hennen, to Approve a Resolution for Acceptance of Gifts/Donations/Grants. Motion passed unanimously by roll call vote.

Motion by Skorczewski, second by Hennen, to adjourn the meeting. Motion passed unanimously.

The meeting was adjourned at 6:31 pm.

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Martin Hennen, Clerk

## Consent Agenda Personnel Items | November 2025

<b>New Contract or New Hire</b>			
<b>Name</b>	<b>Position</b>	<b>Salary-Wages</b>	<b>Effective Date</b>
Sharon Hennen	FFA Volunteer		Remainder of the 2025-2026 School Year
Kaley Buysse	Elementary Student Council Advisor	\$ 459	2025-2026 School Year
<b>Modification of Contract</b>			
<b>Name</b>	<b>Position</b>	<b>Salary-Wages</b>	<b>Effective Date</b>
Larissa Damm	Lane Change - BA+15 to MA		January 1, 2026

## Fundraising Requests | November 2025

Student Group	Fundraiser Title	Description	Timing	Where	Staff Member
Senior Class	Tip Night	Students are working to organize a tip night at City Hall and KBs for their class trip and graduation expenses	Looking at end of November and late Winter.	City Hall & KBs	Jessica Rosa

**PREVIOUS**

**BUSINESS**



# Minneota Public School District Policy 406

Adopted: March 2001

Revised: AugustNovember 20254

## **406 PUBLIC AND PRIVATE PERSONNEL DATA**

### **I. PURPOSE**

The purpose of this policy is to provide guidance to school district employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants (“personnel”).

### **II. GENERAL STATEMENT OF POLICY**

- A. All data on individuals collected, created, received, maintained, or disseminated by the school district, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

### **III. DEFINITIONS**

- A. “Public” means that the data is available to anyone who requests it.
- B. “Private” means the data is not public and is accessible only to the following: the subject of the data, as limited by any applicable state or federal law; individuals within the school district whose work assignments reasonably require access; entities with agencies as determined by the responsible authority who are authorized by law to gain access to that specific data; and entities or individuals given access by the express written direction of the data subject.
- C. “Confidential” means the data are not public and are not accessible to the subject.
- D. “Parking space leasing data” means the following government data on an applicant for, or lessee of, a parking space: residence address, home telephone number, beginning and ending work hours, place of employment, location of parking space, and work telephone number.
- E. “Personnel data” means government data on individuals maintained because they are or were employees, applicants for employment, volunteers or independent contractors for the school district. Personnel data include data submitted by an employee to the school district as part of an organized self- evaluation effort by the school

district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or to improve school district operations.

- F. “Finalist” means an individual who is selected to be interviewed by the school board for a position.
- G. “Protected health information” means individually identifiable health information as defined in 45 Code of Federal Regulations, section 160.103, that is transmitted by electronic media, maintained in electronic media, or transmitted or maintained in any other form or medium by a health care provider, in connection with a transaction covered by 45 Code of Federal Regulations, Parts 160, 162, and 164. “Protected health information” excludes individually identifiable health information in education records covered by the federal Family Educational Rights and Privacy Act, employment records held by a school district in its role as an employer, and records regarding a person who has been deceased for more than fifty (50) years.
- H. “Public officials” means business managers; human resource directors; athletic directors whose duties include at least fifty (50) percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendents and principals and in a charter school, individuals employed in comparable positions.

#### **IV. PUBLIC PERSONNEL DATA**

- A. The following information on current and former employees, volunteers and independent contractors of the school district, is public:
  - 1. name;
  - 2. employee identification number, which may not be the employee’s social security number;
  - 3. actual gross salary;
  - 4. salary range;
  - 5. terms and conditions of the employment relationship;
  - 6. contract fees;
  - 7. actual gross pension;
  - 8. the value and nature of employer-paid fringe benefits;
  - 9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;

10. job title;
11. bargaining unit;
12. job description;
13. education and training background;
14. previous work experience;
15. date of first and last employment;
16. the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in disciplinary action;
17. the final disposition of any disciplinary action, as defined in Minnesota Statutes, section 13.43, subdivision 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district;
18. the complete terms of any agreement settling any dispute arising out of the employment relationship, including superintendent buyout agreements, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money, and such agreement may not have the purpose or effect of limiting access to or disclosure of personnel data or limiting the discussion of information or opinions related to personnel data;
19. work location;
20. work telephone number;
21. badge number;
22. work-related continuing education;
23. honors and awards received; and
24. payroll timesheets or other comparable data that are used only to account for employee's work time for payroll purposes, except to the extent that release of timesheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

B. The following information on current and former applicants for employment by the school district is public:

1. veteran status;

2. relevant test scores;
  3. rank on eligible list;
  4. job history;
  5. education and training; and
  6. work availability.
- C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the school board to be finalists for public employment.
- D. Applicants for appointment to a public body.
1. Data about applicants for appointment to a public body collected by the school district as a result of the applicant's application for employment are private data on individuals except that the following are public:
    - a. name;
    - b. city of residence, except when the appointment has a residency requirement that requires the entire address to be public;
    - c. education and training;
    - d. employment history;
    - e. volunteer work;
    - f. awards and honors;
    - g. prior government service;
    - h. any data required to be provided or that are voluntarily provided in an application for appointment to a multimember agency pursuant to Minnesota Statutes, section 15.0597; and
    - i. veteran status.
  2. Once an individual is appointed to a public body, the following additional items of data are public:

- a. residential address;
  - b. either a telephone number or electronic mail address where the appointee can be reached or both at the request of the appointee;
  - c. first and last dates of service on the public body;
  - d. the existence and status of any complaints or charges against an appointee; and
  - e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.
3. Notwithstanding paragraph 2., an electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.
- E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes, section 13.43, subdivision 2(b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minnesota Statutes, section 13.43, subdivision 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public unless access to the data would jeopardize an active investigation or reveal confidential sources. Data relating to a complaint or charge against a public official is public only if:
- 1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending, or
  - 2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement. Data that is classified as private under another law is not made public by this provision.

## **V. PRIVATE PERSONNEL DATA**

- A. All other personnel data not listed in Section IV are data and will not be otherwise released unless authorized by law.
- B. Data pertaining to an employee's dependents are private data on individuals.
- C. Data created, collected, or maintained by the school district to administer employee assistance programs are private.

- D. Parking space leasing data with regard to data on individuals are private.
- E. An individual's checking account number is private when submitted to a government entity.
- F. Personnel data must be disseminated to labor organizations to the extent necessary to conduct elections, investigate and process grievances, and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination is ordered or authorized by the Commissioner of the BMS. Employee Social Security numbers are not necessary to implement the provisions of Chapter 179 and 179A.

The home addresses, nonemployer issued phone numbers and email addresses, dates of birth, and emails or other communications between exclusive representatives and their members, prospective members, and nonmembers are private data on individuals.

Dissemination of personnel data to a labor organization pursuant to Minnesota Statutes, section 13.43, subdivision 6, shall not subject the school district to liability under Minnesota Statutes, section 13.08.

Personnel data described under Minnesota Statutes, section 179A.07, subdivision 8, must be disseminated to an exclusive representative under the terms of that subdivision.

- G. The school district may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- H. The school district may if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:
  - 1. the person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
  - 2. a prepetition screening team investigating the employee under Minnesota Statutes, section 253B.07, subdivision 1; or
  - 3. a court, law enforcement agency, or prosecuting authority.
- I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee or for the purpose of assisting law enforcement in the investigation of such a crime or alleged crime committed by an employee.

- J. A complainant has access to a statement provided by the complainant to the school district in connection with a complaint or charge against an employee.
- K. When allegations of sexual or other types of harassment are made against an employee, the employee does not have access to data that would identify the complainant or other witnesses if the responsible authority determines that the employee's access to that data would:
  - 1. threaten the personal safety of the complainant or a witness; or
  - 2. subject the complainant or witness to harassment.

If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.

- L. The school district must report to the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes, section 122A.20, subdivision 2, and shall, upon written request from the licensing board having jurisdiction over the license, provide the licensing board with information about the teacher or administrator from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes, section 122A.20, subdivision 2.
- M. Private personnel data shall be disclosed to the Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes, chapter 268.
- N. When a report of alleged maltreatment of a student in an elementary middle school, high school, or charter school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes, chapter 260E, data that are relevant and collected by the school about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.
- O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if
  - 1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or
  - 2. the employee resigned while a complaint or charge involving the allegations was pending, the allegations involved acts of sexual contact

with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minnesota Statutes, chapter 13.

Data that are released under this paragraph must not include data on the student.

- P. Data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or improve the school district operations is private data. An employee who is identified in a suggestion, however, shall have access to all data in the suggestion except the identity of the employee making the suggestion.
- Q. Protected health information, as defined in 45 Code of Federal Regulations, Parts 160 and 164, on employees is private and will not be disclosed – ~~except except~~ as permitted or required by law. ~~To the extent that the school district transmits protected health information, the school district will comply with all privacy requirements.~~
- R. Personal home contact information for employees may be used by the school district to ensure that an employee can be reached in the event of an emergency or other disruption affecting continuity of school district operations and may be shared with another government entity in the event of an emergency or other disruption to ensure continuity of operation for the school district or government entity.
- S. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district, and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.
- T. When a continuing contract teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual offenses involving a child as set forth in Minnesota Statutes, section 122A.40, subdivision 13(b), or when the Commissioner of the MDE makes a final determination of child maltreatment involving a teacher under Minnesota Statutes, section 260E.21, subdivision 4, or 260E.35, the school principal or other person having administrative control of the school must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under Minnesota Statutes, 13.41, subdivision 5, and must provide PELSB and the licensing division at MDE with the necessary and relevant

information to enable PELSB and MDE’s licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher’s license. In addition to the background check required under Minnesota Statutes, section 123B.03, a school board or other school hiring authority must contact PELSB and MDE to determine whether the teacher’s license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

## **VI. MULTIPLE CLASSIFICATIONS**

If data on individuals are classified as both private and confidential by Minnesota Statutes, chapter 13, or any other state or federal law, the data are private.

## **VII. CHANGE IN CLASSIFICATIONS**

The school district shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in possession of the disseminating or receiving agency.

## **VIII. RESPONSIBLE AUTHORITY**

The school district has designated Tara Skorczewski, Business Manager, at 507-~~872-~~6532 as the authority responsible for personnel data.

The responsible authority, or a school district employee if so designated, shall serve as the school district’s data practices compliance official and, as such, shall be the employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

## **IX. EMPLOYEE AUTHORIZATION/RELEASE FORM**

An employee authorization form is available in the district office.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 13.02 (Definitions)  
Minn. Stat. § 13.03 (Access to Government Data)  
Minn. Stat. § 13.05 (Duties of Responsible Authority)  
Minn. Stat. § 13.37 (General Nonpublic Data)  
Minn. Stat. § 13.39 (Civil Investigation)  
Minn. Stat. § 13.41 (Licensing Data)  
Minn. Stat. § 13.43 (Personnel Data)

Minn. Stat. § 13.601, Subd. 3 (Elected and Appointed Officials)  
Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)  
Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting)  
Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts; Termination)  
Minn. Stat. § 123B.03 (Background Check)  
Minn. Stat. § 123B.143, Subd. 2 (Disclose Past Buyouts)  
Minn. Stat. Ch. 179 (Minnesota Labor Relations Act)  
Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)  
Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)  
Minn. Stat. Ch. 268 (Unemployment Insurance)  
Minn. R. Pt. 1205 (Data Practices)  
P.L. 104-191 (HIPAA)  
45 C.F.R. Parts 160, 162, and 164 (HIPAA Regulations)

***Cross References:***

MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 722 (Public Data Requests)  
MSBA Law Bulletin “I” (School Records – Access to Data)

## Consent to Release Data – Request from an Individual

*An individual asks the school district to release private data to an outside entity or person. Because the district does not have statutory authority to release the data, it must get the individual's written informed consent.*

### Explanation of Your Rights

If you have a question about anything on this form, or would like more explanation, please talk to Tara Skorczewski, Business Manager before you sign it.

I, \_\_\_\_\_, give my permission for Minneota Public Schools  
[*name of individual*]

to release data about me to \_\_\_\_\_ as described on this form.  
[*name of other entity/person*]

1. The specific data I want Minneota Public Schools to release \_\_\_\_\_.  
[*explanation of data requested*]
2. I understand that I have asked Minneota Public Schools to release the data.
3. I understand that although the data are classified as private at Minneota Public Schools, the classification/treatment of the data at \_\_\_\_\_ depends on laws or policies that apply to \_\_\_\_\_.  
[*name of other entity/person*]  
[*name of other entity/*]

This authorization to release expires \_\_\_\_\_.  
[*date/time of expiration*]

Individual data subject's signature \_\_\_\_\_ Date \_\_\_\_\_

Parent/guardian's signature [*if needed*] \_\_\_\_\_ Date \_\_\_\_\_



# Minneota Public School District Policy 417

Adopted: May 18, 2010

Revised: SeptemberNovember 20254

## **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 school 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 district that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
- D. The school district shall establish a drug-free awareness program for its employees.

### **III. DEFINITIONS**

- A. “Chemical abuse,” as applied to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the minor’s 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.

#### 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 districtwide 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 may be 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) 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 preassessment team, or 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 school board policies related to search and seizure.
4. Nothing in paragraph IV.B.1. prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

D. Preassessment Team

1. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team 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 decide whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

E. 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 team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.
- b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with 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 paragraph IV.E.2 notwithstanding Minnesota Statutes, section 138.163 (Preservation and Disposal of Public Records).

F. Consent

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

**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. 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 a 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:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)  
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)  
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)  
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)



# Minneota Public School District Policy 419

Adopted: January 2019

Revised: ~~July~~November 2025

## **419 TOBACCO-FREE ENVIRONMENT; POSSESSION AND USE OF TOBACCO, TOBACCO-RELATED DEVICES, AND ELECTRONIC DELIVERY DEVICES; VAPING AWARENESS AND PREVENTION INSTRUCTION**

### **I. PURPOSE**

The purpose of this policy is to maintain a learning and working environment that is tobacco-free.

### **II. GENERAL STATEMENT OF POLICY**

- A. A violation of this policy occurs when any student, teacher, administrator, other school personnel of the school district, or person smokes or uses tobacco, tobacco-related devices, or carries or uses an activated electronic delivery device in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. In addition, this prohibition includes vehicles used, in whole or in part, for work purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- B. A violation of this policy occurs when any elementary school, middle school, or secondary school student possesses any tobacco, tobacco-related devices, or electronic delivery devices in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls and includes vehicles used, in whole or in part, for school purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.
- D. The school district will not solicit or accept any contributions or gifts of money, curricula, materials, or equipment from companies that directly manufacture and are identified with tobacco products, tobacco-related devices, or electronic delivery devices. The school district will not promote or allow the promotion of tobacco products or electronic delivery devices on school property or at school-sponsored events.

### **III. DEFINITIONS**

- A. “Electronic delivery device” means any product containing or delivering nicotine, lobelia, or any other substance, whether natural or synthetic, intended for human consumption that can be used by a person to simulate smoking in the delivery of nicotine or any other substance through inhalation of aerosol or vapor from the product. Electronic delivery devices include but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery devices include any component part of a product, whether or not marketed or sold separately. Electronic delivery device excludes drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- B. “Heated tobacco product” means a tobacco product that produces aerosols containing nicotine and other chemicals which are inhaled by users through the mouth.
- C. “Tobacco” means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including, but not limited to, cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco. Tobacco excludes any drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- D. “Tobacco-related devices” means cigarette papers or pipes for smoking or other devices intentionally designed or intended to be used in a manner that enables the chewing, sniffing, smoking, or inhalation of vapors aerosol or vapor of tobacco or tobacco products. Tobacco-related devices include components of tobacco-related devices which may be marketed or sold separately.
- E. “Smoking” means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. Smoking includes carrying or using an activated electronic delivery device.
- F. “Vaping” means using an activated electronic delivery device or heated tobacco product.

### **IV. EXCEPTIONS**

- A. A violation of this policy does not occur when an Indian adult lights tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. An

American Indian student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices. An Indian is a person who is a member of an Indian tribe, as defined under Minnesota law.

- B. A violation of this policy does not occur when an adult nonstudent possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco-cessation product, as a tobacco dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose. Nothing in this exception authorizes smoking or use of tobacco, tobacco-related devices, or electronic delivery devices on school property or at off-campus events sponsored by the school district.
- C. An American Indian student or staff member may use tobacco, sage, sweetgrass, and cedar to conduct individual or group smudging in a public school. The process for conducting smudging is determined by the building or site administrator. Smudging must be conducted under the direct supervision of an appropriate staff member, as determined by the building or site administrator.

## **V. VAPING PREVENTION INSTRUCTION**

- A. The school district must provide vaping prevention instruction at least once to students in grades 6 through 8.
- B. The school district may use instructional materials based upon the Minnesota Department of Health's school e-cigarette toolkit or may use other smoking prevention instructional materials with a focus on vaping and the use of electronic delivery devices and heated tobacco products. The instruction may be provided as part of the school district's locally developed health standards.

## **VI. ENFORCEMENT**

- A. All individuals on school premises shall adhere to this policy.
- B. Students who violate this tobacco-free policy shall be subject to school district discipline procedures.
- C. School district administrators and other school personnel who violate this tobacco-free policy shall be subject to school district discipline procedures.
- D. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota or federal law, and school district policies.
- E. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area or program at which the violation occurred.

- F. School administrators may call the local law enforcement agency to assist with enforcement of this policy. Smoking or the use of any tobacco product in a public school is a violation of the Minnesota Clean Indoor Air Act and/or the Freedom to Breathe Act of 2007 and is a petty misdemeanor. A court injunction may be instituted against a repeated violator.
- G. No persons shall be discharged, refused to be hired, penalized, discriminated against, or in any manner retaliated against for exercising any right to a smoke-free environment provided by the Freedom to Breathe Act of 2007 or other law.

**VII. DISSEMINATION OF POLICY**

- A. This policy shall appear in the student handbook.
- B. The school district will develop a method of discussing this policy with students and employees.

**Legal References:** Minn. Stat. § 120B.238 (Vaping Awareness and Prevention)  
Minn. Stat. § 121A.08 (Smudging Permitted)  
Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)  
Minn. Stat. § 609.685 (Sale of Tobacco to Children)  
2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)



# Minneota Public School District Policy 502

Adopted: June 15, 2000

Revised: JulyNovember 20254

## **502 SEARCH OF STUDENT LOCKERS, DESKS, PERSONAL POSSESSIONS, AND STUDENT'S PERSON**

### **I. PURPOSE**

The purpose of this policy is to provide for a safe and healthful educational environment by enforcing the school district's policies against contraband.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Lockers and Personal Possessions Within a Locker**

Pursuant to Minnesota statutes, school lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant. The personal possessions of students within a school locker may be searched only when school officials have a reasonable suspicion that the search will uncover evidence of a violation of law or school rules. As soon as practicable after the search of a student's personal possessions, the school officials must provide notice of the search to students whose lockers were searched unless disclosure would impede an ongoing investigation by police or school officials.

#### **B. Desks**

School desks are the property of the school district. At no time does the school district relinquish its exclusive control of desks provided for the convenience of students. Inspection of the interior of desks may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant.

#### **C. Personal Possessions and Student's Person**

The personal possessions of students and/or a student's person may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law or school rules. The search will be reasonable in its scope and intrusiveness.

- D. A violation of this policy occurs when students use lockers and desks for unauthorized purposes or to store contraband. A violation occurs when students carry contraband on their person or in their personal possessions.

### **III. DEFINITIONS**

- A. “Contraband” means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes, but is not limited to, weapons and “look-alikes,” alcoholic beverages, controlled substances and “look-alikes,” overdue books and other materials belonging to the school district, and stolen property.
- B. “Personal possessions” includes, but is not limited to, purses, backpacks, bookbags, packages, and clothing.
- C. “Reasonable suspicion” means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official’s personal observation, a report from a student, parent or staff member, a student’s suspicious behavior, a student’s age and past history or record of conduct both in and out of the school context, or other reliable sources of information.
- D. “Reasonable scope” means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the 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 age of the student.

### **IV. PROCEDURES**

- A. School officials may inspect the interiors of lockers and desks for any reason at any time, without notice, without student consent, and without a search warrant.
- B. School officials may inspect the personal possessions of a student and/or a student’s person based on a reasonable suspicion that the search will uncover a violation of law or school rules. A search of personal possessions of a student and/or a student’s person will be reasonable in its scope and intrusiveness.
- C. As soon as practicable after a search of personal possessions within a locker pursuant to this policy, the school officials must provide notice of the search to students whose possessions were searched unless disclosure would impede an ongoing investigation by police or school officials.
- D. Whenever feasible, a search of a person shall be conducted in private by a school official of the same sex. A second school official of the same sex shall be present as an observer during the search of a person whenever feasible.

- E. A strip search is a search involving the removal of coverings or clothing from private areas. Mass strip searches, or body cavity searches, are prohibited. Strip searches will be conducted only in circumstances involving imminent danger.
- F. A school official conducting any other search may determine when it is appropriate to have a second official present as an observer.
- G. A copy of this policy will be printed in the student handbook or disseminated in any other way which school officials deem appropriate. The school district shall provide a copy of this policy to a student when the student is given use of a locker.

## **V. DIRECTIVES AND GUIDELINES**

School administration may establish reasonable directives and guidelines which address specific needs of the school district, such as use of tape in lockers, standards of cleanliness and care, posting of pin-ups and posters which may constitute sexual harassment, etc.

## **VI. SEIZURE OF CONTRABAND**

If a search yields contraband, school officials will seize the item and, where appropriate, turn it over to legal officials for ultimate disposition.

## **VII. VIOLATIONS**

A student found to have violated this policy and/or the directives and guidelines implementing it shall be subject to discipline in accordance with the school district's Student Discipline Policy, which may include suspension, exclusion, or expulsion, and the student may, when appropriate, be referred to legal officials.

**Legal References:** U. S. Const., amend. IV  
Minn. Const., art. I, § 10  
Minn. Stat. § 121A.72 (School Locker Policy)  
*New Jersey v. T.L.O.*, 469 U.S. 325, 105 S.Ct. 733, 83 L.Ed.2d 720 (1985)  
*G.C. v. Owensboro Public Schools*, 711 F.3d 623 (6<sup>th</sup> Cir. 2013)

**Cross References:** MSBA/MASA Model Policy 417 (Chemical Use and Abuse)  
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)  
MSBA/MASA Model Policy 501 (School Weapons)  
MSBA/MASA Model Policy 506 (Student Discipline)



# Minneota Public School District Policy 507

Adopted: August 17, 2010

Revised: NovemberJuly 20254

## **507 CORPORAL PUNISHMENT AND PRONE RESTRAINT**

### **I. PURPOSE**

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint upon a student.

### **II. GENERAL STATEMENT OF POLICY**

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student except as provided below.

### **III. DEFINITIONS**

1. "Corporal punishment" means conduct involving:
  - a. hitting or spanking a person with or without an object; or
  - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Employee or agent of the district" does not include a school resource officer as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c).
3. "Prone restraint" means placing a child in a face-down position.

### **IV. PROHIBITIONS**

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of the school district shall not use prone restraint.
3. An employee or agent of a district shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582. The use of reasonable force as set forth in Section V does not authorize conduct prohibited pursuant to Minnesota Statutes, section 125A.0942.

## **V. REASONABLE FORCE**

1. Reasonable force may be used upon or toward the person of another without the other's consent when used by a teacher, school principal, school employee, school bus driver, or other agent of the school in the exercise of lawful authority, to restrain a child or pupil to prevent bodily harm or death to the child, pupil, or another.
  - a. when used by a teacher, school principal, school employee, school bus driver, or other agent of the school in the exercise of lawful authority, to restrain a child or pupil to prevent bodily harm or death to the child, pupil, or another.
2. Reasonable force may be used upon or toward the person of a child without the child's consent when used by a teacher, school principal, school employee, school bus driver, other agent of the district, or other member of the instructional, support, or supervisory staff upon or toward a child or pupil when necessary to restrain the child or pupil to prevent bodily harm or death to the child, pupil, or another pursuant to Minnesota Statutes, section 609.379. Nothing in section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, section 121A.582, subdivision 1, and section 609.06, subdivision 1.
  - a. when used by a teacher, school principal, school employee, school bus driver, other agent of the district, or other member of the instructional, support, or supervisory staff of a public school upon or toward a child or pupil when necessary to restrain the child or pupil to prevent bodily harm or death to the child, pupil. Nothing in Minnesota Statutes, section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, section 121A.582, subdivision 1, and section 609.06, subdivision 1.
3. A teacher, school principal, and other school staff may use reasonable force under the conditions set forth in Policy #506 (Student Discipline).

## **VI. VIOLATION**

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

**Legal References:** Minn. Stat. § 121A.58 (Corporal Punishment)  
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)  
Minn. Stat. § 123B.25 (Legal Actions Against Districts and Teachers)  
Minn. Stat. § 125A.0941 (Definitions)\  
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)  
Minn. Stat. § 609.06 (Authorized Use of Force)  
Minn. Stat. § 609.379 (Permitted Actions)  
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)  
Minn. Stat. § 645,241 (Punishment for Prohibited Acts)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 414 (Mandated Reporting of child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 507.5 (School Resource Officers)



# Minneota Public School District Policy 509

Adopted: August 17, 2010

Revised: November~~July~~ 2025~~4~~

## **509 ENROLLMENT OF NONRESIDENT STUDENTS**

### **I. PURPOSE**

The school district desires to participate in the Enrollment Options Program (Open Enrollment) established by Minnesota Statutes section 124D.03. The purpose of this policy is to set forth the application and exclusion procedures used by the school district in making said determination.

### **II. GENERAL STATEMENT OF POLICY**

The school board adopts specific standards for acceptance and rejection of Open Enrollment applications.

### **III. OPEN ENROLLMENT PROCESS**

- A. Open Enrollment applications will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that:
1. space is available for the applicant under enrollment cap standards established by school board policy or other directive; and
  2. in considering the capacity of a grade level, the school district may only limit the enrollment of nonresident students to a number not less than the lesser of: (a) one percent of the total enrollment at each grade level in the school district; or (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minn. Stat. § 124D.03.
  3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.
- B. If the school district limits enrollment of nonresident students pursuant to this section, the district shall report to the Commissioner of the Minnesota Department of Education (MDE) by July 15 on the number of nonresident pupils denied admission due to the limitations on the enrollment of nonresident pupils.

- C. The parent of a student with a disability not yet enrolled in kindergarten and not open enrolled in a nonresident district may elect, in the same manner as the parent of a resident student with a disability, a school in the nonresident district where the child is enrolled in a Head Start program or a licensed child care setting in the nonresident district, provided the child can be served in the same setting as other children in the nonresident district with the same level of disability.

Under this paragraph, parents must demonstrate enrollment in a community preschool or childcare setting.

- D. A nonresident preschool aged child with a disability open enrolled in the district may be required to open enroll for kindergarten.

#### IV. BASIS FOR DECISIONS

A. Standards that may be used for rejection of application-

In addition to the provisions above, the school district may refuse to allow a pupil who is expelled under Minnesota Statutes section 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instruments, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;
3. selling or soliciting the sale of a controlled substance while at school or a school function; or
4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.

B. Standards that may not be used for rejection of application-

The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:

1. previous academic achievement of a student;
2. athletic or extracurricular ability of a student;
3. disabling conditions of a student;

4. a student’s proficiency in the English language;
5. the student’s district of residence except where the district of residence is directly included in an enrollment options strategy included in an approved achievement and integration program; or
6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in Section F. of this policy.

C. Application

The student and parent or guardian must complete and submit the “General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education (or the Statewide Enrollment Options Application for State-funded Voluntary Prekindergarten (VPK) Application if applicable) developed by MDE and available on its website.

The school district may require a nonresident student enrolled in a program under Minnesota Statutes, section 125A.13, or in a preschool program, except for a program under Minnesota Statutes, section 124D.151 to follow the application procedures under this subdivision to enroll in kindergarten. A district must allow a nonresident student enrolled in a program under Minnesota Statutes, section 124D.151 or to remain enrolled in the district when the student enters kindergarten without submitting annual or periodic applications, unless the district terminates the student's enrollment under subdivision 12.

The school district shall notify the parent or guardian in writing by February 15 or within ninety (90) days for applications submitted after January 15 in the case of achievement and integration district transfers whether the application has been accepted or rejected. If an application is rejected, the district must state in the notification the reason for rejection. The parent or guardian must notify the nonresident district by March 1 or within ten (10) business days whether the pupil intends to enroll in the nonresident district.

D. Lotteries

If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. Siblings of currently enrolled students’ applications related to an approved integration and achievement plan, and children of the school district’s staff must receive priority in the lottery. The process for the school district lottery must be established by school board policy and posted on the school district’s website.

1. the student’s resident district does not operate a school building;

2. the municipality is located partially or fully within the boundaries of at least five school districts;
3. the nonresident district in which the student seeks to enroll operates one or more school buildings within the municipality; and
4. no other nonresident, independent, special, or common school district operates a school building within the municipality.

The process for the school district lottery must be established by school board policy and posted on the school district's website.

E. Exclusion

1. Administrator's initial determination. If a school district administrator knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator will transmit the application to the superintendent with a recommendation of whether exclusion proceedings should be initiated.
2. Superintendent's review. The superintendent may make further inquiries. If the superintendent determines that the applicant should be admitted, he or she will notify the applicant and the school board chair. If the superintendent determines that the applicant should be excluded, the superintendent will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

F. Termination of Enrollment

The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minnesota Statutes section 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy under Minnesota Statutes, chapter 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8. The school district may also terminate the enrollment of a nonresident student over 17 years of age

if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8.

A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.

Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required.

**Legal References:** Minn. Stat. § 120A.22, Subd. 3(e) and Subd. 8 (Compulsory Instruction)  
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District; Exceptions)  
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)  
Minn. Stat. § 124D.68 (Graduation Incentives Program)  
Minn. Stat. § 125A.13 (School of Parents' Choice)  
Minn. Ch. 260A (Truancy)  
Minn. Stat. § 260C.007, Subd. 19 (Definitions)  
Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)  
*Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ.*, Co. No. A05-361, 2005 WL 3111963 (Minn. Ct. App. 2005) (unpublished)  
18 U.S.C. 930, para. (g)(2) (Definition of weapon)

**Cross References:** MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 517 (Student Recruiting)



# Minneota Public School District Policy 512

Adopted: May 2011

Revised: JulyNovember 20254

## 512 SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES

### I. PURPOSE

The purpose of this policy is to protect students' rights to free speech in production of official school publications and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

### II. GENERAL STATEMENT OF POLICY

~~A. The school district may exercise editorial control over the style and content of student expression in school sponsored publications and activities.~~

B.A. Expressions and representations made by students in school-sponsored publications and activities are not expressions of official school district policy. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies.

C.B. Students who believe their right to free expression has been unreasonably restricted in an official student publication or activity may seek review of the decision by the building principal. The principal shall issue a decision no later than three (3) school days after review is requested.

1. Students producing official school publications and activities shall be under the supervision of a faculty advisor and the school principal. Official publications and activities shall be subject to the guidelines set forth below.
2. Official school publications may be distributed at reasonable times and locations.

### III. DEFINITIONS

- A. "Distribution" means circulation or dissemination of material by means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting or displaying material, or placing materials in internal staff or student mailboxes or on the school's website.
- B. "Material and substantial disruption" of a normal school activity means:

1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, “material and substantial disruption” is defined as any disruption which interferes with or impedes the implementation of that program.
2. Where the normal school activity is voluntary in nature (including, without limitation, school athletic events, school plays and concerts, and lunch periods) “material and substantial disruption” is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.

- C. “Minor” means any person under the age of eighteen (18).
- D. “Obscene to minors” means:
1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of minors of the age to whom distribution is requested;
  2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, or lewd exhibition of the genitals; and
  3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.
- E. “School activities” means any activity of students sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in- school lunch periods.
- F. "School-sponsored media" means material that is:
1. prepared, wholly or substantially written, published, broadcast, or otherwise disseminated by a student journalist enrolled in the school district;
  2. distributed or generally made available to students in the school; and
  3. prepared by a student journalist under the supervision of a student media adviser.

School-sponsored media does not include material prepared solely for distribution or transmission in the classroom in which the material is produced, or a yearbook.

- G. "Student journalist" means a school district student in grades 6 through 12 who gathers, compiles, writes, edits, photographs, records, or otherwise prepares information for dissemination in school-sponsored media.
- H. "Student media adviser" means a qualified teacher, as defined in Minnesota Statutes, section 122A.16, that the school district employs, appoints, or designates to supervise student journalists or provide instruction relating to school-sponsored media.

#### **IV. GUIDELINES**

- A. Except as provided in paragraph B below, a student journalist has the right to exercise freedom of speech and freedom of the press in school-sponsored media regardless of whether the school-sponsored media receives financial support from the school or district, uses school equipment or facilities in its production, or is produced as part of a class or course in which the student journalist is enrolled. Freedom of speech includes freedom to express political viewpoints. Consistent with paragraph B below, a student journalist has the right to determine the news, opinion, feature, and advertising content of school-sponsored media. The school district must not discipline a student journalist for exercising rights or freedoms under this paragraph or the First Amendment of the United States Constitution.
- B. Student expression in school-sponsored media, a yearbook, or school-sponsored activity is prohibited when the material:
  - 1. is obscene to minors;
  - 2. is defamatory;
  - 3. is profane, harassing, threatening, or intimidating;
  - 4. constitutes an unwarranted invasion of privacy;
  - 5. violates federal or state law;
  - 6. causes a material and substantial disruption of school activities;
  - 7. is directed to inciting or producing imminent lawless action on school premises or the violation of lawful school policies or rules, including a policy adopted in accordance with Minnesota Statutes, section 121A.03 or 121A.031;
  - 8. advertises or promotes any product or service not permitted for minors by law;
  - 9. expresses or advocates sexual, racial or religious harassment or violence or prejudice;

10. is distributed or displayed in violation of time, place and manner regulations.
- C. The school district must not retaliate or take adverse employment action against a student media adviser for supporting a student journalist exercising rights or freedoms under paragraph A above or the First Amendment of the United States Constitution.
  - D. Notwithstanding the rights or freedoms of this Article or the First Amendment of the United States Constitution, nothing in this Article inhibits a student media adviser from teaching professional standards of English and journalism to student journalists.

These professional standards may include, but are not limited to, the following:

1. assuring that participants learn whatever lessons the activity is designed to teach;
  2. assuring that readers or listeners are not exposed to material that may be inappropriate for their level of maturity;
  3. assuring that the views of the individual speaker are not erroneously attributed to the school;
  4. assuring that the school is not associated with any position other than neutrality on matters of political controversy;
  5. assuring that the sponsored student speech cannot reasonably be perceived to advocate conduct otherwise inconsistent with the shared values of a civilized social order;
  6. assuring that the school is not associated with expression that is, for example, ungrammatical, poorly written, inadequately researched, biased or prejudiced, vulgar or profane, or unsuitable for immature audiences.
- E. Time, Place and Manner of Distribution

Students shall be permitted to distribute written materials at school as follows:

1. Time

Distribution shall be limited to the hours before the school day begins, during lunch hour and after school is dismissed.

2. Place

Written materials may be distributed in locations so as not to interfere with the normal flow of traffic within the school hallways, walkways, entry ways and parking lots. Distribution shall not impede entrance to or exit from school premises in any way.

3. Manner

No one shall induce or coerce a student or staff member to accept a student publication.

**V. POSTING**

The school district must adopt a student journalist policy consistent with Minnesota Statutes, section 121A.80 and post it on the district website.

**Legal References:** U. S. Const., amend. I  
*Hazelwood School District v. Kuhlmeier*, 484 U.S. 260, (1988)  
*Bystrom v. Fridley High School, I.S.D. No. 14*, 822 F. 2d 747 (8<sup>th</sup> Cir. 1987)  
*Morse v. Frederick*, 551 U.S. 393 (2007)  
Minn. Stat. § 121A.03 (Model Policy)  
Minn. Stat. § 121A.031 (School Student Bullying Policy)  
Minn. Stat. § 121A.80 (Student Journalism; Student Expression)

**Cross References:** MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)



# Minneota Public School District Policy 513

Adopted: August 17, 2010

Revised: ~~July~~November 20254

## **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.

#### **B. Retention**

Retention of a student may be considered when professional staff and parents 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.

#### **C. Program Design**

1. The superintendent, with participation of the professional staff and parents, 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 the comprehensive achievement and civic readiness report.
2. The school district may 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 under-represented 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 or talented learners consistent with Minnesota Statutes, section 120B.11, subdivision 2, clause (2). The procedures must be sensitive to under-represented groups.

***Legal References:*** Minn. Stat. § 120B.15 (Gifted and Talented Students Program)  
 Minn. Stat. § 123B.143, Subd. 1 (Superintendents)

***Cross References:*** MSBA/MASA Model Policy 613 (Graduation Requirements)  
 MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
 MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
 MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)  
 MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
 MSBA/MASA Model Policy 620 (Credit for Learning)



# Minneota Public School District Policy 517

Adopted: May 2011

Revised: NovemberMarch 2025

## **517 STUDENT RECRUITING**

### **I. PURPOSE**

The purpose of this policy is to prevent school district employees from exerting undue influence for purposes of securing or retaining the attendance of a student in a school.

### **II. GENERAL STATEMENT OF POLICY**

- A. It is the policy of the school district to encourage employees to make available to all interested people information regarding the school district, its schools, programs, policies, and procedures. The purpose of such activity is to assist in the process of fully informed decision making regarding school enrollment and to enhance the visibility and image of the school district.
- B. At the same time, the school district recognizes that the scope of such activity is limited by statutory authority and bylaws of the Minnesota State High School League. Accordingly, it shall be a violation of this policy for employees to exert undue influence for purposes of securing or retaining the attendance of a student in a school or to compete with another school district for the enrollment of students.
- C. Employees are further prohibited from encouraging others to engage in such conduct on behalf of the school district.

### **III. DEFINITION**

- A. The terms “undue influence” or “competing for enrollment” shall include initiating any oral or written contact with a student from another school district who participates in a school-sponsored sport or activity which solicits the student’s transfer to participate in a sport or activity.
- B. The terms shall also include the awarding of tuition, allowance for board and/or room, allowance for transportation, priority in assignments of jobs, cash or gifts in any form, or any other privilege or consideration if not similarly available to all students.

#### **IV. PROCEDURES**

- A. The school board shall adopt, by resolution, specific standards for acceptance and rejection of applications for open enrollment. Standards may include the capacity of a program, class, school building, or the statutory limits to nonresident enrollment in a particular grade level, or whether the student is currently expelled for (1) possessing a dangerous weapon, as defined under federal law, at a school or school function; (2) possession or using an illegal drug at school or at a school function; (3) selling or soliciting the sale of a controlled substance while at school or a school function; or committing a first, second or third degree assault as described in state law. Standards for acceptance and rejection of open-enrollment applications are subject to the Graduation Incentives Program and may not include previous academic achievement, athletic or other extracurricular ability, disabling conditions, proficiency in the English language, previous disciplinary proceedings, or the student's district of residence.
  
- B. Employees who violate the provisions of the policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, school district policies, and the bylaws of the Minnesota High School League, as applicable.

***Legal References:*** Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 124D.68 (Graduation Incentives Program)  
Minnesota State High School League Bylaws

***Cross References:*** MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)



# Minneota Public School District Policy 518

Adopted: May 2011

Revised: November~~March~~ 2025~~4~~

## 518 DNR-DNI ORDERS

### I. PURPOSE

The school district recognizes that it is serving students with complex health needs. The school district also recognizes that school district staff may be confronted with requests to withhold emergency care of a student in the event of a life threatening situation at school or school activities or be presented with Do Not Resuscitate/Do Not Intubate (DNR-DNI) orders. The purpose of this policy is to provide guidance to school district staff and parents or guardians in these situations.

### II. GENERAL STATEMENT OF POLICY

- A. The primary mission of the school district is education. DNR-DNI Orders are medical documents. School district staff will not accept or honor requests to withhold emergency care or DNR-DNI orders. The school district will not convey such orders to emergency medical personnel.
- B. School district staff will provide reasonable emergency care and assistance when a student is undergoing a medical emergency during school or school activities.
- C. School district staff will activate emergency medical services (911) as soon as possible when a student is undergoing a medical emergency during school or school activities.
- D. The parent/guardian will be notified of the emergency as soon as possible.
- E. Notwithstanding this school district policy, IEP and Section 504 teams must develop individualized medical emergency care plans for students when appropriate in accordance with state and federal law.
- F. Parents/guardians who request that emergency care be withheld for their child or who present DNR-DNI Orders, shall be advised of and shall be given a copy of this policy.

**Legal References:** 29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)  
42 U.S.C. §§ 12101-12213 (Americans with Disabilities Act)

**Cross References:** None

**NEW**

**BUSINESS**



# Minneota Public School District Policy 306

Adopted: March 2010

Revised: ~~January~~ November 2025

## **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 standards of professional conduct are as follows:

- 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.

~~K. A school administrator must not engage in conduct involving dishonesty, fraud, or misrepresentation in the performance of professional duties.~~

~~A. 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 following standards:~~

~~B. 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.~~
- ~~11. Adheres to the code of ethics for administrators in Minnesota law.~~

**Legal References:** Minn. Stat. § 122A.14, Subd. 4 (Duties of Board of School Administrators)  
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

*Cross References:* None



# Minneota Public School District Policy 606

Adopted: February 2012

Revised: JuneNovember 2025

## **606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS**

### **I. PURPOSE**

The purpose of this policy is to provide direction for the selection of textbooks and instructional materials.

### **II. GENERAL STATEMENT OF POLICY**

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

### **III. RESPONSIBILITY OF SELECTION**

- 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 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.

#### **IV. 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.

#### **V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS**

- A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.
- B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.
- C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such a procedure shall be an addendum to this policy.
- D. 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 as part of any applicable program shall be available for inspection by the parents or guardians of the students.

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)  
Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)  
[20 U.S.C. 1232h\(a\) \(Protection of Pupil Rights\)](#)  
*Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260  
*Pratt v. Independent Sch. Dist. No. 831*, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)



# Minneota Public School District Policy 712

Adopted: November 2022

Revised: ~~September~~November 2025<sup>4</sup>

## 712 VIDEO ~~SURVEILLANCE~~ RECORDING OTHER THAN ON BUSES

### I. PURPOSE

Maintaining the health, welfare, and safety of students, staff, and visitors while on school district property and protecting school district property are important functions of the school district. The behavior of individuals who come onto school property is a significant factor in maintaining order and discipline and protecting students, staff, visitors, and school district property. The school board recognizes the value of video/~~electronic surveillance~~ recording systems in monitoring activity on school property in furtherance of protecting the health, welfare, and safety of students, staff, visitors, and school district property.

### II. GENERAL STATEMENT OF POLICY

#### A. Placement

1. School district buildings and grounds may be equipped with video cameras.
2. Video recording surveillance may occur in any school district building or on any school district property.
3. Video recordingsurveillance will not be used in bathrooms or locker rooms, although these areas may be monitored~~placed under surveillance~~ by individuals of the same sex as the occupants of the bathrooms or locker rooms. ~~Video surveillance in bathrooms or locker rooms will only be utilized in extreme situations, with extraordinary controls, and only as expressly approved by the superintendent.~~

#### 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.

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, and the rules and/or regulations promulgated thereunder.

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 the rules and/or regulations promulgated thereunder.
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. § 121A.585 (Notice of Recording Device)~~

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:***

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

MSBA/MASA Model Policy 406 (Public and Private Personnel Data)

MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)

MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

MSBA/MASA Model Policy 711 (Video Recording on School Buses)

***Resources:***

[U.S. Department of Education: FAQs on Photos and Videos under FERPA \(Accessed 10/12/25\)](#)



# Minneota Public School District Policy 722

Adopted: August 1995

Revised: September~~November~~ 2025

## **722 PUBLIC DATA AND DATA SUBJECT REQUESTS**

### **I. PURPOSE**

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

### **II. GENERAL STATEMENT OF POLICY**

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13 (MGDPA), and Minnesota Rules parts 1205.0100-1205.2000 in responding to requests for public data.

### **III. DEFINITIONS**

#### **A. Confidential Data on Individuals**

Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

#### **B. Data on Individuals**

All government data in which any individual is or can be identified as the subject of that data, unless the appearance of the name or other identifying data can be clearly demonstrated to be only incidental to the data and the data are not accessed by the name or other identifying data of any individual.

#### **C. Data Practices Compliance Officer**

The data practices compliance official is the designated employee of the school district to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems. The responsible authority may be the data practices compliance official.

#### **D. Government Data**

All data collected, created, received, maintained, or disseminated by any government entity regardless of its physical form, storage media or conditions of use.

E. Individual

“Individual” means a natural person. In the case of a minor or an incapacitated person as defined in Minnesota Statutes section 524.5-102, subdivision 6, "individual" includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians, or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.

F. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. An inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for the inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

G. Not Public Data

Any government data classified by statute, federal law, or temporary classification as confidential, private, nonpublic, or protected nonpublic.

H. Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data: (a) not accessible to the public; and (b) accessible to the subject, if any, of the data.

I. Private Data on Individuals

Data made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of those data.

J. Protected Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data (a) not public and (b) not accessible to the subject of the data.

K. Public Data

All government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

L. Public Data Not on Individuals

Data accessible to the public pursuant to Minnesota Statutes section 13.03.

M. Public Data on Individuals

Data accessible to the public in accordance with the provisions of section 13.03.

N. Responsible Authority

The individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

O. Summary Data

Statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable. Unless classified pursuant to Minnesota Statutes section 13.06, another statute, or federal law, summary data is public.

#### IV. **REQUESTS FOR PUBLIC DATA**

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

- a. The date the request is made;
- b. A clear description of the data requested;
- c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
- d. Method to contact the requestor (such as phone number, address, or email address).

2. Unless specifically authorized by statute, the school district may not require persons to identify themselves, state a reason for, or justify a request to gain access to public government data. A person may be asked to provide certain identifying or clarifying information for the sole purpose of facilitating access to the data.

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before responding to the data request.
- B. The responsible authority will respond to a data request at reasonable times and places as follows:
1. The responsible authority will notify the requestor in writing as follows:
    - a. The requested data does not exist; or
    - b. The requested data does exist, but either all or a portion of the data is not accessible to the requestor; or
      - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon after that as possible and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
      - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
    - c. The requested data does exist, and provide arrangements for an inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.
  2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
  3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
  4. The school district is not required by the MGDPA to create or collect new data in response to a data request or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.

5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

C. If the school district notifies the requesting person that responsive data or copies are available for inspection or collection, and the requesting person does not inspect the data or collect the copies within five business days of the notification, the school district may suspend any further response to the request until the requesting person inspects the data that has been made available, or collects and pays for the copies that have been produced.

## V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.
  1. A request for the preparation of summary data must include the following information:
    - a. The date the request is made;
    - b. A clear description of the data requested;
    - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
    - d. Method to contact requestor (phone number, address, or email address).
- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
  1. The estimated costs of preparing the summary data, if any; and
  2. The summary data requested; or
  3. A written statement describing a schedule for preparing the requested summary data, including reasons for any time delays; or
  4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to prepay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

## VI. DATA BY AN INDIVIDUAL DATA SUBJECT

- A. Collection and storage of all data on individuals and the use and dissemination of private and confidential data on individuals shall be limited to that necessary for the administration and management of programs specifically authorized by the legislature or local governing body or mandated by the federal government.
- B. Private or confidential data on an individual shall not be collected, stored, used, or disseminated by the school district for any purposes other than those stated to the individual at the time of collection in accordance with Minnesota Statutes section 13.04, except as provided in Minnesota Statutes section 13.05, subdivision 4.
- C. Upon request to the responsible authority or designee, an individual shall be informed whether the individual is the subject of stored data on individuals, and whether it is classified as public, private or confidential. Upon further request, an individual who is the subject of stored private or public data on individuals shall be shown the data without any charge and, if desired, shall be informed of the content and meaning of that data.
- D. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six (6) months thereafter unless a dispute or action pursuant to this section is pending or additional data on the individual has been collected or created.
- E. The responsible authority or designee shall provide copies of the private or public data upon request by the individual subject of the data. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.
- F. The responsible authority or designee shall comply immediately, if possible, with any request made pursuant to this subdivision, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays, if immediate compliance is not possible.
- G. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify in writing the responsible authority describing the nature of the disagreement. The responsible authority shall within 30 days either: (1) correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or (2) notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.

- H. The determination of the responsible authority may be appealed by a data subject pursuant to the provisions of the Administrative Procedure Act relating to contested cases. Upon receipt of an appeal by an individual, the eCommissioner of the Minnesota Department of Administration (“Commissioner”) shall, before issuing the order and notice of a contested case hearing required by Minnesota Statutes chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the eCommissioner may refer the matter to mediation. Following these efforts, the eCommissioner shall dismiss the appeal or issue the order and notice of hearing.
- I. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a government entity without regard to the requirements of Minnesota Statutes, section 138.17.
- J. After completing, correcting, or destroying successfully challenged data, the school district may retain a copy of the eCommissioner’s ~~of administration’s~~ order issued under Minnesota Statutes, chapter 14 or, if no order were issued, a summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

## **VII. REQUESTS FOR DATA BY AN INDIVIDUAL SUBJECT OF THE DATA**

- A. All requests for individual subject data must be made in writing directed to the responsible authority.
- B. A request for individual subject data must include the following information:
  - 1. Statement that one is making a request as a data subject for data about the individual or about a student for whom the individual is the parent or guardian;
  - 2. Date the request is made;
  - 3. A clear description of the data requested;
  - 4. Proof that the individual is the data subject or the data subject’s parent or guardian;
  - 5. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
  - 6. Method to contact the requestor (such as phone number, address, or email address).
- C. The identity of the requestor of private data is private.
- D. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

- E. Policy 515 (Protection and Privacy of Pupil Records) addresses requests of students or their parents for educational records and data.

## VIII. COSTS

### A. Public Data

- 1. The school district will charge for copies provided as follows:
  - a. One hundred (100) or fewer pages of black and white, letter or legal sized paper copies will be charged at twenty-five (25) cents for a one-sided copy or fifty (50) cents for a two-sided copy.
  - b. More than one hundred (100) pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data unless the cost is specifically set by statute or rule.
    - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
    - (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.
- 2. All charges must be paid for by ~~fin~~-cash or check in advance of receiving the copies.

### B. Summary Data

- 1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
- 2. The school district may assess costs associated with the preparation of summary data as follows:
  - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
  - b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

C. Data Belonging to an Individual Subject

1. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

The responsible authority shall not charge the data subject any fee in those instances where the data subject only desires to view private data.

The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies. Based on the factors set forth in Minnesota Rule 1205.0300, subpart 4, the school district determines that a reasonable fee would be the charges set forth in section VIII.A of this policy that apply to requests for data by the public.

2. The school district may not charge a fee to search for or to retrieve educational records of a child with a disability by the child's parent or guardian or by the child upon the child reaching the age of majority.

**IX. Annual Review and Posting**

- A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.
- B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

**Data Practices Contacts**

**Responsible Authority:**

Scott Monson  
Minneota Public Schools  
507-872-6532;  
[scott.monson@minneotaschools.org](mailto:scott.monson@minneotaschools.org)

**Data Practices Designee(s):**

Scott Monson  
Minneota Public Schools  
507-872-6532;  
[scott.monson@minneotaschools.org](mailto:scott.monson@minneotaschools.org)

**Data Practices Compliance Official:**

Scott Monson  
Minneota Public Schools  
507-872-6532;  
[scott.monson@minneotaschools.org](mailto:scott.monson@minneotaschools.org)

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 13.01 (Government Data)  
Minn. Stat. § 13.02 (Definitions)  
Minn. Stat. § 13.025 (Government Entity Obligation)  
Minn. Stat. § 13.03 (Access to Government Data)  
Minn. Stat. § 13.04 (Rights of Subjects to Data)  
Minn. Stat. § 13.05 (Duties of Responsible Authority)  
Minn. Stat. § 13.32 (Educational Data)  
Minn. Rules Part 1205.0300 (Access to Public Data)  
Minn. Rules Part 1205.0400 (Access to Private Data)

**Cross References:** MPS Policy 406 (Public and Private Personnel Data)  
MPS Policy 515 (Protection and Privacy of Pupil Records)

**Resources:** [MN Department of Administration: Actual Cost](#)  
[MN Department of Administration: Copy Costs](#)  
[MN Department of Administration: Education Data](#)

**INDEPENDENT SCHOOL DISTRICT NO. 414  
PUBLIC DATA REQUEST FORM**

**TO BE COMPLETED BY THE REQUESTOR**

<b>REQUESTOR NAME (NOT REQUIRED):</b>	<b>PHONE NUMBER:*</b>
<b>ADDRESS:*</b>	<b>EMAIL ADDRESS:*</b>
<b>DATE OF REQUEST:</b>	

**DESCRIPTION OF THE INFORMATION REQUESTED:** (attach additional page if necessary)

**MANNER IN WHICH RESPONSIVE DATA IS TO BE PROVIDED:**

INSPECTION ONLY \_\_\_\_ COPIES ONLY\*\* \_\_\_\_ BOTH INSPECTION AND COPIES \_\_\_\_\_\*\*

\*\*Inspection is free, but there is a charge for copies. Payment must be received before copies will be provided.

**FOR OFFICE USE ONLY**

<b>DATE REQUEST RECEIVED:</b>	<b>REQUEST RECEIVED BY:</b>
<b>DATE OF RESPONSE:</b>	<b>RESPONSE PROVIDED BY:</b>

*\* Requestor's name is optional. However, contact information is necessary to mail/email the data. Also, contact information is needed if the school district does not understand the request. We will not work on such a request until clarified.*



# Minneota Public School District Policy 535

Adopted: September 2023

Revised: ~~July~~ December 2025

## 535 SERVICE ANIMALS IN SCHOOLS

### I. PURPOSE

The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

### II. GENERAL STATEMENT OF POLICY

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this policy.

### III. DEFINITIONS

#### A. Service Animal

A “service animal” is a dog (regardless of breed or size) or miniature horse that is individually trained to perform “work or tasks” for the benefit of an individual with a disability, including an individual with a physical, sensory, psychiatric, intellectual, or mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals. Service animals are working animals that perform valuable functions; they are not pets. The work or tasks performed by the service animal must be directly related to the individual’s disability. An animal accompanying an individual for the sole purpose of providing emotional support, therapy, comfort, or companionship is not a service animal.

#### B. Handler

A “handler” is an individual with a disability who uses a service animal. In the case of an individual who is unable to care for and supervise the service animal for reasons such as age or disability, “handler” means the person who cares for and supervises the animal on that individual’s behalf. School district personnel are not responsible for the care, supervision, or handling responsibilities of a service animal.

#### C. Work or Tasks

1. “Work or tasks” are those functions performed by a service animal.

2. Examples of “work or tasks” include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.
3. The crime deterrent effects of an animal’s presence and the provision of emotional support, well-being, comfort, or companionship are not “work or tasks” for the purposes of this policy.

D. Trainer

A “trainer” is a person who is training a service animal and is affiliated with a recognized training program for service animals.

#### IV. ACCESS TO PROGRAMS AND ACTIVITIES; PERMITTED INQUIRIES

- A. In general, handlers (i.e., individuals with disabilities or trainers) are permitted to be accompanied by their service animals in all areas of school district properties where members of the public, students, and employees are allowed to go. A handler has the right to be accompanied by a service animal whenever and to the same extent that the handler has the right: (a) to be present on school district property or in school district facilities; (b) to attend or participate in a school- sponsored event, activity, or program; or (c) to be transported in a vehicle that is operated by or on behalf of the school district.
- B. It is an unfair discriminatory practice to prohibit a person with a disability from taking a service animal into the public place or conveyance to aid persons with disabilities, and if the service animal is properly harnessed or leashed so that the person with a disability may maintain control of the service animal.
- C. The school district shall not require a person with a disability to make an extra payment or pay an additional charge when taking a service animal into any school district building.
- D. When an individual with a disability brings a service animal to a school district property, school district employees shall not ask about the nature or extent of a person’s disability, but may make the following two inquiries to determine whether the animal qualifies as a service animal:
  1. Is the service animal required because of a disability; and
  2. What work or tasks is the service animal trained to perform.

- E. School district employees shall not make these inquiries of an individual with a disability bringing a service animal to school district property when it is readily apparent that an animal is trained to do work or perform tasks for an individual with a disability. However, school district employees may inquire whether the individual with a disability has completed and submitted the request form described in Part VI., below.
- F. An individual with a disability may not be required to provide documentation such as proof that the animal has been certified, trained, or licensed as a service animal.

## **V. REQUIREMENTS FOR ALL SERVICE ANIMALS**

- A. The service animal must be required for the individual with a disability.
- B. The service animal must be individually trained to do work or tasks for the benefit of the individual with a disability.
- C. A service animal must have a harness, leash, or other tether, unless either the handler is unable, because of a disability, to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case, the service animal must be otherwise under the handler's control (e.g., voice control, signals, or other effective means).
- D. The service animal must be housebroken.
- E. The service animal must be under the control of its handler at all times. The handler is responsible for the care and supervision of a service animal, including walking the service animal, feeding the service animal, grooming the service animal, providing veterinary care to the service animal, and responding to the service animal's need to relieve itself, including the proper disposal of the service animal's waste.
- F. The school district is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.
- G. In the case of a student who is unable to care for and/or supervise his or her service animal, the student's parent/guardian is responsible for arranging for such care and supervision. In the case of an employee or other individual who is unable to care for and/or supervise his or her service animal, the employee or other individual's authorized representative is responsible for arranging for a service animal's care and supervision.
- H. The service animal must be properly licensed and vaccinated in accordance with applicable state laws and local ordinances.

## **VI. REQUESTING THE USE OF A SERVICE ANIMAL AT SCHOOL**

- A. Students with a disability seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the building principal of the school the student

attends. The principal will notify the superintendent or the administrator designated with responsibility to address such requests. School district employees seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the superintendent or the administrator designated with responsibility to address such requests.

- B. Students or employees seeking to bring a service animal onto district premises are requested to identify whether the need for the service animal is required because of a disability and to describe the work or tasks that the service animal is trained to perform.
- C. The owner of the service animal shall provide written evidence that the service animal has received all vaccinations required by state law or local ordinance.

## **VII. REMOVAL OR EXCLUSION OF A SERVICE ANIMAL**

- A. A school official may require a handler to remove a service animal from school district property, a school building, or a school-sponsored program or activity, if:
  - 1. Any of the requirements described in Part V., above, are not met.
  - 2. The service animal is out of control and/or the handler does not effectively control the animal's behavior;
  - 3. The presence of the service animal would fundamentally alter the nature of a service, program or activity; or
  - 4. The service animal behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a significant health or safety risk to others that cannot be eliminated by reasonable accommodations.
- B. If the service animal is properly excluded, the school district shall give the individual with a disability the opportunity to participate in the service, program, or activity without the service animal, unless such individual has violated a law or school rule or regulation that would warrant the removal of the individual.

## **VIII. ADDITIONAL LIMITATIONS FOR MINIATURE HORSES**

In assessing whether a miniature horse may be permitted in a school building or on school grounds as a service animal, the following factors shall be considered:

- A. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
- B. Whether the handler has sufficient control of the miniature horse;

- C. Whether the miniature horse is housebroken; and
- D. Whether the miniature horse's presence in a specific building or on school grounds compromises legitimate health and safety requirements.

#### **IX. ALLERGIES; FEAR OF ANIMALS**

If a student or employee notifies the school district that he or she is allergic to a service animal, the school district will balance the rights of the individuals involved. In general, allergies that are not life threatening are not a valid reason for prohibiting the presence of a service animal. Fear of animals is generally not a valid reason for prohibiting the presence of a service animal.

#### **X. NON-SERVICE ANIMALS FOR STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS (IEPS) OR SECTION 504 PLANS**

If a special education student or a student with a Section 504 plan seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the student's IEP team or Section 504 team, as appropriate, to determine whether the animal is necessary for the student to receive a free appropriate public education (FAPE) or, in the case of a Section 504 student, to reasonably accommodate the student's access to the school district's programs and activities.

#### **XI. NON-SERVICE ANIMAL AS AN ACCOMMODATION FOR EMPLOYEES**

If an employee seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the superintendent or the administrator designated to handle such requests. A school district employee who is a qualified individual with a disability will be allowed to bring such animal onto school property when it is determined that such use is required to enable the employee to perform the essential functions of his or her position or to enjoy the benefits of employment in a manner comparable to those similarly situated non-disabled employees.

#### **XII. LIABILITY**

- A. The owner of the service animal or non-service animal is responsible for any harm or injury to an individual and for any property damage caused by the service animal while on school district property.
- B. An individual who, directly or indirectly through statements or conduct, intentionally misrepresents an animal in that person's possession as a service animal may be subject to criminal liability.

**Legal References:** Section 504 of the Rehabilitation Act of 1973  
28 C.F.R. § 35.104 ([ADA Regulations](#));  
28 C.F.R. § 35.130(b)(7) ([ADA Regulations](#))  
28 C.F.R. § 35.136 (ADA Regulations)  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)  
Minn. Stat. § 256C.02 (Public Accommodations)  
Minn. Stat. § 363A.19 (Discrimination Against Disabilities Prohibited)  
Minn. Stat. § 609.226 (Harm Caused by Dog)  
Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

**Cross References:** MSBA/MASA Policy 402 (Disability Nondiscrimination Policy)  
MSBA/MASA Policy 521 (Student Disability Nondiscrimination)

## APPROVAL REQUEST FORM FOR USE OF A SERVICE ANIMAL

Please turn in your request to the Superintendent OR Building Principal

Student/Employee Name: \_\_\_\_\_ Date: \_\_\_\_\_

Parent or authorized representative name(s) and contact information (*please include email, phone number, and address*):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Building: \_\_\_\_\_

Type of service animal: \_\_\_\_\_

Name of service animal: \_\_\_\_\_ Name of handler: \_\_\_\_\_

Is the service animal required because of a disability: \_\_\_\_\_

What work or tasks is the service animal trained to perform: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### Checklist for Completion of Form

Attached is documentation that the service animal is:

- Properly licensed  
 Properly and currently vaccinated

I have read and understand the School District's policy regarding service animals and will abide by the terms of the policy.

I understand that if my service animal: is out of control and/or the animal's handler does not effectively control the animal's behavior; is not housebroken or the animal's presence or behavior fundamentally interferes in the functions of the School District; or behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a direct threat to the health and safety of others that cannot be eliminated by reasonable modifications, the School District has the discretion to exclude or remove my service animal from its property.

I agree to be responsible for any and all damage to School District property, personal property, and any injuries to individuals caused by my service animal. I agree to indemnify, defend, and hold harmless the School District, its school board members, administrators, employees, and agents, from and against any and all claims, actions, suits, judgments, and demands brought by any party arising on account of, or in connection with, any activity of or damage caused by my service animal.

Superintendent/Administrator Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Parent/Guardian Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** This Registration/Agreement is valid until the end of the current school year. It must be renewed prior to the start of each subsequent school year or whenever a different service animal will be used.



# Minneota Public School District Policy 604

Adopted: February 2012

Revised: JulyDecember 20254

## **604 INSTRUCTIONAL CURRICULUM**

### **I. PURPOSE**

The purpose of this policy is to provide for the development of course offerings for students.

### **II. GENERAL STATEMENT OF POLICY**

A. 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. the arts;
6. career and technical education; and
7. world languages.

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

C. 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.

- D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- G. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

### **III. REQUIRED ACADEMIC STANDARDS**

- A. The following subject areas are required 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.

#### **IV. PARENTAL CURRICULUM REVIEW**

The school district shall have a 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 minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board 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. 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.

#### **V. CPR AND AED INSTRUCTION**

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
  - 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
  - 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

#### **VI. COLLEGE AND CAREER PLANNING**

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop 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 teamwork, 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 or 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 local 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 course work.
- 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, school 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 the 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 the compulsory attendance law. A student’s plan under this provision shall continue while a student is enrolled.

**Legal References:** 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.021 (Required Academic Standards)~~  
~~Minn. Stat. § 120B.022 (Elective Standards)~~  
~~Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)~~  
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)  
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 605 (Alternative Programs)



# Minneota Public School District Policy 607

Adopted: February 2012

Revised: July/December 2025

## **607 ORGANIZATION OF GRADE LEVELS**

### **I. PURPOSE**

The purpose of this policy is to address the grade level organization of schools within the school district.

### **II. GENERAL STATEMENT OF POLICY**

- A. It is the policy of the school district to address the groupings of grade levels as recognized in Minnesota Statutes, section 120A.05, as follows:

Elementary:	Grades Pre-Kindergarten through 6
Secondary:	Grades 7 through 12
Junior High:	Grades 7 through 8
Senior High:	Grades 9 through 12

- B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.
- C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

### **III. DEFINITIONS**

- A. "Kindergarten" means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.

- B. “Pre-kindergarten” means a program designed for students younger than five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

***Legal References:*** Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Definitions)  
Minn. Stat. § 120A.20, Subd. 4 (Admission to Public School)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

***Cross References:*** None



# Minneota Public School District Policy 608

Adopted: February 2012

Revised: July/December 2025

## 608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

### I. PURPOSE

The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

### II. GENERAL STATEMENT OF POLICY

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

### III. CHILDREN FROM BIRTH THROUGH AGE SEVEN EXPERIENCING DEVELOPMENTAL DELAYS

- A. "Child with a disability" means a child identified under federal and state special education law as deaf or hard-of-hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children. A licensed physician, an advanced practice registered nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability.
- B. In addition to Paragraph A, every child under age three, and, at local district discretion, every child from age three to age sixseven, who needs special instruction and services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children under age three from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for children ages three through sixseven, because the child has a substantial delay or has an identifiable diagnosed physical or mental condition or disorder with a high probability of resulting in developmental delay known to hinder normal development is a child with a disability.
- C. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children, is not a child with a disability.

#### IV. RESPONSIBILITIES

- A. The school board accepts its responsibility to identify, evaluate, and provide special education and related services for children with a disability who are properly the responsibility of the school district and who meet the criteria to qualify for special education and related services as set forth in Minnesota and federal law.
- B. The school district shall ensure that all qualified children with a disability are provided special education and related services which are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.
- D. The school district may conduct an assessment for developmental adapted physical education, as defined in Minnesota Rules, part 3525.1352, as a stand-alone evaluation without conducting a comprehensive evaluation of the student in accordance with prior written notice provisions in Minnesota Statutes, section 125A.091, subdivision 3a. A parent or guardian may request that the school district conduct a comprehensive evaluation of the parent's or guardian's student.

**Legal References:** Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 125A.02 (Child with a Disability Defined)  
Minn. Stat. § 125A.027 (Rulemaking)  
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability)  
Minn. Stat. § 125A.08 (Individualized Education Programs)  
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)  
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School Boards)  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)

**Cross References:** MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)  
MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)  
MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)



# Minneota Public School District Policy 609

Adopted: February 23, 2012

Revised: ~~July~~December 2025

## **609 RELIGION AND RELIGIOUS AND CULTURAL OBSERVANCES**

### **I. PURPOSE**

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

### **II. GENERAL STATEMENT OF POLICY**

- A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.
- B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

### **III. RESPONSIBILITY**

- A. The superintendent shall be responsible for ensuring that the study of religious materials, customs, beliefs, and holidays in the school district is in keeping with the following guidelines:
  - 1. The proposed activity must have a secular purpose.
  - 2. The primary objective of the activity must be one that neither advances nor inhibits religion.

3. The activity must not foster excessive governmental relationships with religion.
  4. Notwithstanding the foregoing guidelines, reasonable efforts must be made to accommodate any student who wishes to be excused from a curricular activity for a religious observance or American Indian cultural practice, observance, or ceremony. The school district must provide annual notice to parents of this policy.
- B. The superintendent is granted authority to develop and present for school board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

**Legal References:** U. S. Const., amend. I  
Minn. Stat. § 120A.22, Subd. 12 (Compulsory Instruction)  
Minn. Stat. § 120A.35 (Absence From School for Religious and Cultural Observances)  
Minn. Stat. § 121A.10 (Moment of Silence)  
*Good News Club v. Milford Central School*, 533 U.S. 98 (2001)  
*Santa Fe Indep. Sch. Dist. v. Doe*, 530 U.S. 290 (2000)  
*Tangipahoa Parish Bd. of Educ. v. Freiler*, 530 U.S. 1251 (2000)  
*Lemon v. Kurtzman*, 403 U.S.602 (1971)  
[Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1, 690 F.3d 996 \(8<sup>th</sup> Cir. 2012\)](#)  
*Wigg v. Sioux Falls Sch. Dist.*, 382 F.3d 807 (8<sup>th</sup> Cir. 2004)  
*Doe v. School Dist. of City of Norfolk*, 340 F.3d 605 (8<sup>th</sup> Cir. 2003)  
*Stark v. Independent Sch. Dist. No. 640*, 123 F.3d 1068 (8<sup>th</sup> Cir. 1997)  
*Florey v. Sioux Falls Sch. Dist. 49-5*, 619 F.2d 1311 (8<sup>th</sup> Cir. 1980)  
*Roark v. South Iron R-1 Sch. Dist.*, 573 F.3d 556 (8<sup>th</sup> Cir. 2009)  
*Child Evangelism Fellowship v. Elk River Area Sch. Dist. No. 728*, 599 F.Supp.2d 1136 (D. Minn. 2009)  
*LeVake v. Independent Sch. Dist. No. 656*, 625 N.W.2d 502 (Minn. App. 2001)  
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)  
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)  
Minn. Op. Atty. Gen. 63 (1940)  
Minn. Op. Atty. Gen. 120 (1924)  
Minn. Op. Atty. Gen. 121 (1924)

**Cross References:** MSBA/MASA Model Policy 801 (Equal Access to School Facilities)



# Minneota Public School District Policy 610

Adopted: August 20, 2012

Revised: ~~March~~December 2025

## **610 FIELD TRIPS**

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

### **II. GENERAL STATEMENT OF POLICY**

The general expectation of the school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

#### **A. Instructional Trips**

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal and shall be financed by school district funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips. (Minnesota Statutes section 123B.37)

#### **B. Supplementary Trips**

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested. (Minnesota Statutes section 123B.36)

#### **C. Extended Trips**

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student, principal, superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).

2. The school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

### III. REGULATIONS

- A. Rules of conduct and discipline for students and employees shall apply to all student trip activity.
- B. The school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.
- C. Transportation shall be furnished through a commercial carrier or school-owned vehicle.
- D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.
- E. An employee must not use a personal vehicle to transport one or more students for purposes of a field trip.
  1. If immediate transportation of a student is required due to an emergency or unforeseen circumstance, such as the illness or injury of a child, and the transportation does not constitute regular or scheduled transportation, a personal vehicle may be used. To the extent a personal vehicle is used, the vehicle must be properly registered and insured.
  2. An employee must obtain pre-approval by administration of student transportation by a personal vehicle, pursuant to Section III.E.1, if practicable. If preapproval by administration of use of a personal vehicle cannot be obtained in a reasonable time given the circumstances, an employee shall report the relevant facts and circumstances justifying the need for use of a personal vehicle to administration as soon as practicable. The relevant facts and circumstances for use of a personal vehicle shall be documented by administration.

**Legal References:** Minn. Stat. § 123B.36 (Authorized Fees)  
Minn. Stat. § 123B.37 (Prohibited Fees)  
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)  
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)  
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)  
*Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721*, 327 F.3d 675 (8<sup>th</sup> Cir. 2003)  
*Lee v. Pine Bluff Sch. Dist.*, 472 F.3d 1026 (8<sup>th</sup> Cir. 2007)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 423 (Employee – Student Relationships)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 707 (Transportation of Public School Students)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)  
MSBA/MASA Model Policy 710 (Extracurricular Transportation)



# Minneota Public School District Policy 611

Adopted: June 2012

Revised: FebruaryDecember 20254

## 611 HOME SCHOOLING

### I. PURPOSE

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

### II. GENERAL STATEMENT OF POLICY

The Compulsory Attendance Law (Minnesota Statutes, section 120A.22) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (~~Minnesota Statutes, section 120A.22, Subd. 1~~)

### III. CONDITIONS FOR HOME SCHOOLING

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in Minnesota Statutes, section 120A.22.

### IV. IMMUNIZATION

The parent or guardian of a home-schooled child shall submit statements as required by Minnesota Statutes, section 121A.15, Subds. 1, 2, 3, ~~and 4~~, and 12, on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of homeschooling in Minnesota and the grade 7 year. (~~Minnesota Statutes, section 121A.15~~)

### V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS

Upon formal request as required by law, the school district will provide textbooks (including a teacher's edition, guide, or other materials that accompany a textbook when the edition, guide, or materials are packaged physically or electronically with textbooks for student use), individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided under state law . The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to state law for this purpose. If curriculum has both physical and electronic components, the school

district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

## **VI. PUPIL SUPPORT SERVICES**

Upon formal request as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided under state law. The school district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to state law.

## **VII. EXTRACURRICULAR ACTIVITIES**

Resident pupils who receive instruction in a home school (where five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students.

## **VIII. SHARED TIME PROGRAMS**

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

## **IX. OPTIONAL COOPERATIVE ARRANGEMENTS**

### **A. Activities**

- 1. Minnesota State High School League sponsored activities (where six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school which is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League bylaws. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State High School League in accordance with the rules of the Minnesota State High School League.

- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
  - c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.
2. Non-Minnesota State High School League activities in which six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However, home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

**B. Transportation Services**

- 1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
- 2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

***Legal References:*** Minn. Stat. § 120A.22 (Compulsory Instruction)  
 Minn. Stat. § 120A.24 (Reporting)  
 Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
 Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)  
 Minn. Stat. § 123B.36 (Authorized Fees)  
 Minn. Stat. § 123B.41 (Definitions)  
 Minn. Stat. § 123B.42 (Textbooks, Individual Instruction or Cooperative Learning Material; Standard Tests)  
 Minn. Stat. § 123B.44 (Provision of Pupil Support Services)  
 Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)  
 Minn. Stat. § 123B.86 (Equal Treatment - Transportation)  
 Minn. Stat. § 123B.92 (Transportation Aid Entitlement)  
 Minn. Stat. § 124D.03 (Enrollment Options Program)  
 Minn. Rules Ch. 3540 (Nonpublic Schools)

***Cross References:*** MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
 MSBA/MASA Model Policy 510 (School Activities)



# Minneota Public School District Policy 613

Adopted: September 20, 2011

Revised: July/December 2025

## **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. “Credit” means a student’s successful completion of an academic year of study or a student’s mastery of the applicable subject matter, as determined by the school district.
- B. “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.
- C. “Individualized Education Program” or “IEP” means a written statement developed for a student eligible by law for special education and services.
- D. “Required standard” means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. 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.
- E. “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 Elementary Principal or their designee shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

#### **V. 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 (*see Policy 604, Section II.H.*), 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.
3. 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.

##### **B. 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.08, 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.

3. 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.
- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

## **VI. GRADUATION CREDIT REQUIREMENTS**

Students must successfully complete, as determined by the school district, the following high school level course credits for graduation:

### **A. Credit Requirements**

1. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics;
3. Three credits of science, including one credit to satisfy all the earth and space science standards for grades 9 through 12, one credit to satisfy all the life science standards for grades 9 through 12, and one credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 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 sufficient to satisfy all of the academic standards in social studies;
5. One credit in the arts and career and tech field sufficient to satisfy all of the state or local academic standard in the arts;
6. One and one-half credits of physical education and health;
7. Personal Finance (senior class); and
8. A total of 23 credits

**B. Credit Equivalencies**

1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph D., above, if the credit is sufficient to satisfy all of the academic standards in economics.
2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph C., 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 C., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry academic standards or all of the physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph C., above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph E., above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph C., 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.

**VII. GRADUATION STANDARDS REQUIREMENTS**

- A. All students must demonstrate their understanding of the following academic standards:
1. School District Standards, Health (K-12);
  2. School District Standards, Career and Technical Education (K-12); and
  3. School District Standards, World Languages (K-12).
- B. 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.

- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
  - 1. Minnesota Academic Standards, Language Arts K-12;
  - 2. Minnesota Academic Standards, Mathematics K-12;
  - 3. Minnesota Academic Standards, Science K-12;
  - 4. Minnesota Academic Standards, Social Studies K-12; and
  - 5. Minnesota Academic Standards, Arts K-12;
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. 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.

## **VIII. 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 or 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.

**Legal References:** Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.02 (Educational Expectations 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 Student Succeeds Act~~~~No Child Left Behind Act~~)

***Cross References:***

MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)



# Minneota Public School District

## Policy 614

Adopted: June 19, 2012

Revised: ~~July~~December 2025

### **614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE**

#### **I. PURPOSE**

The purpose of this policy is to set forth the school district's testing plan and procedure.

#### **II. GENERAL STATEMENT OF POLICY**

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

#### **III. DUTIES OF SCHOOL DISTRICT TEST ADMINISTRATOR**

##### **A. Superintendent**

1. Responsibilities before testing.
  - a. Designate a district assessment coordinator and district technology coordinator.
  - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
  - c. Annually review and recertify staff who have access to MDE secure systems.
  - d. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - e. Establish a culture of academic integrity.
  - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
  - g. Ensure student information is current and accurate.

- h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
- i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
- j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
- k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
- l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.

2. Responsibilities after testing.

- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
- b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
- c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
- d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
- e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
- f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.

- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.

- b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
  - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
- d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
- e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
- f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
- g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.
- h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
  - (1) Provide training on proper test administration and test security (Pearson's Training Management System).
  - (2) Verify staff complete any and all test-specific training.
- i. Maintain security of test content, test materials, and record of all staff involved.
  - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.

- (2) Organize secure test materials for online administrations and keep them secure.
  - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
- j. Confirm that all students have appropriate test materials.
2. Responsibilities on testing day(s).
- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
  - d. Address invalidations and test or accountability codes.
3. Responsibilities after testing.
- a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
  - b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
  - c. Return secure test materials as outlined in applicable manuals and resources.
  - d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
  - e. Review student assessment data and resolve any issues.
  - f. Distribute Individual Student Reports no later than fall parent/teacher conferences.
  - g. Enter Graduation Requirements Records in the GRR system.

C. School Principal

1. Responsibilities before testing.

- a. Designate a school assessment coordinator and technology coordinator for the building.
- b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
- c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
- e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
- f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
- g. Verify that all test monitors and test administrators receive proper training for test administration.
- h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.
- i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.

2. Responsibilities on testing day(s).

- a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
- b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.

3. Responsibilities after testing.

- a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
- b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

1. Responsibilities before testing.
  - a. Implement test administration and test security policies and procedures.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
  - f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
  - g. Maintain security of test content and test materials.
    - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
    - (2) Organize secure test materials for online administrations and keep them secure.
    - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from

students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

- (4) Identify need for additional test materials to district assessment coordinator.
- (5) Provide MTAS student data collection forms if necessary.
- (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.
- (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.

2. Responsibilities on testing day(s).

- a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
- b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
- c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
- d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
- e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.
- f. Report security breaches to the district assessment coordinator as soon as possible.

3. Responsibilities after testing.

- a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
- b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.

- c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- d. Return secure test materials as outlined in applicable manuals and resources.
- e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
- f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

- 1. Ensure that district is prepared for online test administration and provide technical support to district staff.
- 2. Acquire all necessary user identifications and passwords.
- 3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- 4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- 5. Attend district training and any service provider technology training.
- 6. Review, use, and be familiar with all service provider technical documentation.
- 7. Prepare computers and devices for online testing.
- 8. Confirm site readiness.
- 9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

- 1. Responsibilities before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.

- e. Be knowledgeable regarding student accommodations.
  - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
- a. Before test.
    - (1) Receive and maintain security of test materials.
    - (2) Verify that all test materials are received.
    - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
    - (4) Verify student testing tickets and appropriate allowable materials.
    - (5) Assign numbered test books to individual students.
    - (6) Complete information as directed.
    - (7) Record extra test materials.
  - b. During test.
    - (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.
    - (2) Follow all directions and scripts exactly.
    - (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
    - (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.
    - (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
    - (6) Do not review, discuss, capture, email, post, or share test content in any format.
    - (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.

- (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
  - (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
  - (11) Report any possible security breaches as soon as possible.
- c. After test.
- (1) Follow directions and scripts exactly.
  - (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
  - (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

- 1. Before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
  - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
- 2. Responsibility on testing day(s).
  - a. Before the test.
    - (1) Maintain security of materials.

- (2) Confirm appropriate MTAS materials are available and prepared for student.
- b. During the test.
  - (1) Administer each task to each student and record the score.
  - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
  - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - (4) Document and report and unusual circumstances to district or school assessment coordinator.
- c. After the test.
  - (1) Keep materials secure.
  - (2) Return all materials.
  - (3) Return objects and manipulatives to classroom.
  - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

#### H. MARSS Coordinator

1. Responsibilities before testing.
  - a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
  - b. Ensure English language and special education designations are current and correct for students testing based on those designations.
  - c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
2. Responsibilities after testing.
  - a. Ensure accurate enrollment of students in schools during the accountability windows.

- b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.
- c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

**IV. TEST SECURITY**

- A. Test Security Procedures will be adopted by school district administration.
- B. Students will be informed of the following:
  - 1. The importance of test security;
  - 2. Expectation that students will keep test content secure;
  - 3. Expectation that students will act with honesty and integrity during test administration;
  - 4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.
  - 5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
- C. Staff will be informed of the following:
  - 1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
  - 2. Other contact information and options for reporting security concerns.

## V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

- A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:
1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
  2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
  3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
  4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
  5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
  6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
  7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
  8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
  9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
  10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

## ~~VI. RETALIATION PROHIBITED~~

~~An employee who discloses information to the MDE Commissioner or a parent or guardian about service disruptions or technical interruptions related to administering assessments under this section is protected under section 181.932, governing disclosure of information by employees.~~

**Legal References:** Minn. Stat. § 13.34 (Examination Data)  
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.30 (Statewide Testing and Reporting System)  
Minn. Stat. § 120B.36, Subd. 2 (School Accountability)  
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
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 Student Succeeds Act~~~~No Child Left Behind Act~~)

**Cross References:** MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)  
Minnesota Pearson Access Next Resources and Forms:  
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>



# Minneota Public School District Policy 615

Adopted: June 2012

Revised: ~~July~~December 2025~~4~~

## **615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS**

### **I. PURPOSE**

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Minnesota Test of Academic Skills (MTAS)**

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
  - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
    - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
    - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;

- (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
  - (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
  - (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.
- b. MTAS participation decisions must not be made on the following factors:
- (1) Student's disability category;
  - (2) Placement;
  - (3) Participation in a separate, specialized curriculum;
  - (4) An expectation that the student will receive a low score on the MCA;
  - (5) Language, social, cultural, or economic differences;
  - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
2. Eligibility Requirements
  - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
  - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.

- c. For students in grades that the MTAS is not administered:
    - (1) the student must have cognitive functioning significantly below age level;
    - (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
    - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
  - d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
  - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
- a. Student's disability category;
  - b. Participation in a separate, specialized curriculum;
  - c. Current level of English language proficiency;
  - d. The expectation that the student will receive a low score on the ACCESS for ELs;
  - e. Language, social, cultural, or economic differences;
  - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

### III. DEFINITION OF TERMS

See the current “Procedures Manual for the Minnesota Assessments” which is produced by the Minnesota Department of Education and available through [minnesota.pearsonaccessnext.com/policies-and-procedures](http://minnesota.pearsonaccessnext.com/policies-and-procedures).

### IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING

See [Chapter 4 of](#) the current “Procedures Manual for the Minnesota Statewide Assessments” [~~Chapters 4 and 9, along with others~~] and the Guidelines for Administration of Accommodations and Linguistic Supports.

### V. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

**Legal References:** 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.30 (Statewide Testing and Reporting System)  
Minn. Stat. § 125A.08 (Individualized Education Programs)  
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS), <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>  
Alternate ACCESS for ELLs Participation Guidelines, <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

**Cross References:** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 616 (School District System Accountability)



# Minneota Public School District District Procedures

Adopted: December 2025

## DISTRICT PROCEDURES:

## STAFF COMMUNICATIONS GUIDELINES

## USE OF PERSONAL VS. DISTRICT COMMUNICATION TOOLS

### 1. PURPOSE

To maintain professional boundaries, ensure transparency, and protect both staff and students, Minneota Public Schools expects all school-related communication with students and parents/guardians to occur through district-approved channels.

### 2. BACKGROUND

Consistent, professional, and timely communication among staff, students, and families is essential to supporting student learning and fostering trust within the community. Establishing clear expectations for communication hours, the use of personal devices, and engagement with parents and guardians promotes professionalism and protects the well-being of all staff members. These procedures are intended to:

- ⇒ Demonstrate the district's commitment to **respectful and responsive communication**.
- ⇒ Ensure **clarity and consistency** in communication across all schools and grade levels.
- ⇒ Provide **documentation and accountability** in all staff–family interactions.
- ⇒ Reinforce **professional boundaries** and promote a healthy work-life balance for staff.
- ⇒ Strengthen **trust and transparency** between the district, staff, and families.

### 3. APPROVED COMMUNICATIONS METHODS

All communication related to school business, activities, or student matters must occur using one or more of the following district-approved platforms:

- ⇒ District email accounts (e.g., @minneotaschools.org).
- ⇒ District-approved communication tools (such as JMC, Seesaw, Google Classroom, or Remind).
- ⇒ School-provided phones or messaging systems.
- ⇒ Official district social media or activity accounts (when approved by administration).

### 4. RATIONALE

Using district communication tools:

- ⇒ Ensures records of communication are accessible if needed for documentation.
- ⇒ Helps the district meet data privacy and record retention requirements (Minn. Stat. §13.32 – the Minnesota Government Data Practices Act).
- ⇒ Protects student privacy and staff professionalism.
- ⇒ Reduces the risk of misunderstandings or unmonitored exchanges.

5. **STAFF COMMUNICATIONS HOURS**

To promote a healthy work-life balance and maintain professionalism in communications, staff are expected to conduct work-related communications (including emails, phone calls, texts, and messaging) during established hours, **7:00 a.m. to 7:00 p.m.**, Monday through Friday. Communications outside these hours should be limited, typically for **urgent or emergency situations** that require immediate attention. Supervisors and staff are encouraged to plan ahead and respect these boundaries whenever possible.

6. **PERSONAL CELL PHONES AND ACCOUNTS**

Staff should not use personal cell phones, personal email accounts, or personal social media accounts/applications to communicate with students or parents regarding school matters. Exceptions may be granted by an administrator only in urgent or emergency situations where district tools are temporarily unavailable.

If an exception occurs, staff should:

- ⇒ Limit the communication to factual, school-related information.
- ⇒ Notify an administrator as soon as possible.
- ⇒ Transition the conversation back to a district-approved platform once feasible.

7. **PERSONAL PHONE AND COMMUNICATION GUIDELINES**

To protect both staff and students and to maintain professionalism:

- ⇒ If staff need to use personal phones for work purposes—such as during a field trip—use should be limited to short, necessary voice calls.
- ⇒ Staff should not share personal phone numbers with students or families.
- ⇒ If a personal phone must be used, a brief follow-up email from the staff member’s district account should summarize the communication for documentation purposes.

8. **EXPECTATIONS AND ACCOUNTABILITY**

Staff are responsible for using district systems appropriately and checking district email regularly.

The line between professional and personal relationships can be blurred within the context of social media. When employees choose to join or engage with school district students, families or fellow employees in a social media context that exists outside those approved by the district, they are advised to maintain their professionalism as district employees. Employees are responsible for their behavior or activity on these networks. Employees must report inappropriate student behavior, illegal actions or violations of school district policies governed by mandated reporting to their supervisor.

Employees have a responsibility to maintain appropriate employee-student relationships, whether on or off duty. Both case law and public expectations hold educational employees to a higher standard of conduct than the general public. Employees are expected to ensure the safety of students. When employees, including coaches and co-curricular advisors, choose to join or engage with social networking groups, they do so as an employee of the district and have responsibility for monitoring content and reporting inappropriate behavior or activity on these networks. Employees are responsible for protecting the safety of minors. State and federal-mandated reporting laws apply to school district employees participating in the social media context.

Employees must protect confidential information. Students, parents, and colleagues should not be cited or obviously referenced without their approval. Ask permission before posting someone's picture on a social network or publishing a conversation that was meant to be private. Student photos require parental consent. It is acceptable to discuss general details about projects, lessons, or events and to use non-identifying pseudonyms for an individual (e.g., Teacher A) so long as the information provided does not make it easy for someone to identify the individual or violate any privacy laws. Furthermore, public social networking sites are not the place to conduct school business with students or parents.

District social media technologies are provided for educational use. Use of social media for personal use during district time or on district equipment is prohibited. Social media published times during the work day reflect negatively on the district and may result in disciplinary action. Repeated use of personal communication tools for school business may be subject to administrative review and corrective action.

Questions about approved tools or access should be directed to building administration or technology staff.

#### **9. PROFESSIONAL JUDGMENT**

All interactions—verbal, digital, or written—should reflect the highest standards of respect, professionalism, and student safety.

The privacy and reputations of students, families, and employees will be respected and protected. Information which might damage the reputation of students or staff members shall not be released, except as provided by law or by other Board policy.

When in doubt, communicate through official district systems or seek administrative guidance before sending messages through any personal channel.

#### **10. RECORD RETENTION AND DOCUMENTATION**

Staff should not delete school-related communications until retention timelines are met. The district may archive digital messages for compliance under Minn. Stat. §138.17 and FERPA.



Education & Administrative Resources

100 London Road  
Marshall, MN 56258  
www.swwc.org

## MEMORANDUM

October 28, 2025

**TO:** Superintendent of Schools  
**FROM:** Cliff Carmody, Executive Director  
**SUBJECT:** 2025 SWWC Service Cooperative Board of Directors' Election

Enclosed are ballots for the election of the Board of Directors of the SWWC Service Cooperative and a brief resume for each of the candidates. **(Four)** 4-year terms are available.

Each school board member is allowed to vote with each board member having one vote.

Please distribute the enclosed ballots. Ballots must be returned and/or postmarked no later than **December 5, 2025**. Please mark your envelope clearly – **BALLOTS** - and return to:

**Bobbie Carmody**  
**SWWC Service Cooperative**  
**100 London Road**  
**Marshall, MN 56258**  
**OR Email:** [bobbie.carmody@swwc.org](mailto:bobbie.carmody@swwc.org)

Thank you!

bjc

Enclosure



Education & Administrative Resources

# Board of Directors' Election

## OFFICIAL BALLOT

(Four) 4-Year Terms (2026-2029)

Please vote for up to **four (4)** candidates. Each school board member is entitled to vote.

↓ Put an (X) in the square opposite the name of each candidate you wish to vote for.

	<u>NAME</u>	<u>SCHOOL</u>
<input type="checkbox"/>	BAUER, JODY	Tracy
<input type="checkbox"/>	COEQUYT, EMILY	Minneota
<input type="checkbox"/>	FOSTER, BECKY	Westbrook/Walnut Grove
<input type="checkbox"/>	KELLY, TONYA	Dawson/Boyd
<input type="checkbox"/>	MADISON, LESLIE	Adrian
<input type="checkbox"/>	PALUCH, BECKY	Ivanhoe

\_\_\_\_\_  
*Write in, if any*

\_\_\_\_\_  
*Write in, if any*

\_\_\_\_\_  
*Write in, if any*

## **BOARD OF DIRECTORS ELECTION CANDIDATE RESUMES**

These resumes have been furnished by the candidates  
Four 4-Year Terms (2026-2029)

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### **BAUER, JODY (Independent School District #2904 - Tracy)**

Graduate of Balaton High School and Nettleton College in Sioux Falls with a Medical Assistant degree. Jody served on the Balaton School Board since January 2004 serving as Vice-Chair and Chair. She also served on the Tracy/Milroy/Balaton Athletics Joint Powers Committee, ECFE Joint Powers Board, the Community Education Board, and the Negotiations and Finance Committee. After the Balaton School consolidated with Tracy, she served as Joint-Chair for the new board during the first year and has been the Vice-Chair for the Tracy Area School District since the second year. She currently serves on the Community Education Committee, Negotiations and Finance Committee and represents the Tracy Area School on the Redwood County Collaborative Board. Jody has been on the SWWC Service Cooperative Board of Directors since 2013, where she serves on the Personnel Committee and is the current Vice-Chair. Community activities include being a member of Trinity Lutheran Church in Balaton, having served as a Sunday School Teacher and Luther League Advisor. She is a former member of the TMB/WWG Wrestling Board. Jody was employed at Affiliated Community Medical Center in Marshall for 27 years and when Avera acquired ACMC in 2019 she transitioned into Patient Services Supervisor and Coding. Jody currently works at Murray County Medical Center as the HIM Manager. Jody is married to Bruce and they both have lived in Balaton for most of their lives. They have two children, Tyler (Alexus) and Sam. She also has a granddaughter, Rory and soon a Grandson, due in November. Jody enjoys attending concerts, cooking, traveling, and reading, but most of all babysitting her granddaughter.

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### **COEQUYT, EMILY (Independent School District #414 – Minneota)**

Graduate of South Dakota State University in 2006 with a BS in Business Economics and MBA from SMSU in 2011. Has served on the Minneota School Board since January 2025 and is also on the Technology Committee, Marketing and Communications Committee, and is a Community Education Representative. Community activities include EMT – Instructor, Co-director – MN First Responders, member of St. Edwards Church, Habitat for Humanity board member and treasurer, and member of the Beyond the Yellow Ribbon. Presently employed for Lyon County as Director of HSEM (Emergency Management), Minneota Public School – Teacher/Instructor, Westrock-Senior National Account Executive, and MN State MRTC Instructor. Emily also has her Six Sigma-Green Belt Certification, MN Tier 2 Teaching License, HSEM Director/Practitioner, and is a NREMT and EMSRB Certified AHA Instructor.

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### **FOSTER, BECKY (Independent School District #2898 – Westbrook/Walnut Grove)**

Graduate of Westbrook Walnut Grove High School and Southwest MN State University with a degree in Business Management. Becky has served on the Westbrook Walnut Grove School Board for nine years serving on Negotiations, Technology, Meet and Confer, Community Education/Wellness and Daycare Committees. She also is a current SWWC Board member serving on the Personnel Committee and Foundation Board. Community activities include Walnut Grove Loggers Community Club, Loggers JO Volleyball Board, and past Church Council member. She is presently employed by Sanford Health/Good Samaritan Society as an Employee Relations Specialist.

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**KELLY, TONYA (Independent School District #378 – Dawson/Boyd)**

Graduate of Lac qui Parle Valley High School, Ridgewater College, and Minnesota West. Tonya has served on the Dawson/Boyd School Board since 2021 serving as Clerk in 2023 and Chair in 2024 and 2025. Community activities include serving on the Grace Lutheran Church Youth Board and MN State High School League Section 3A Committee Member. She is presently employed at the Greater Community Credit Union. Tonya received a Leadership Development Certificate in 2024 and Director's Award in 2025. She currently serves on the SWWC Board, which has been a joyful and uplifting experience she deeply values.

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**MADISON, LESLIE (Independent School District #511 – Adrian)**

Graduate of Fulda High School and SMSU with a BS in Accounting and Agribusiness and MBA in Business Management. Leslie has served on the Adrian School Board for 11 years serving as Vice Chairman for two years and NCIC Representative for 11 years. Present employment includes MN Department of Agriculture (13 years), US Department of Commerce-Census Bureau (13 years) and lifetime farmer. He also has 18 years of banking experience. Community activities include Knights of Columer 4<sup>th</sup> Degree Past Grandknight, past District Deputy Financial Secretary, Wilmont Lions Club Past President (10 years), Past Nobles County 4-H County Board, and church organizations.

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**PALUCH, BECKY (Independent School District – Ivanhoe)**

Attended MN West Community & Technical College with an AAS Medical Assistant degree and EMT-B Certification, attended Purdue University with a BS in Health Science, MPH, attended the School of EMS – Paramedicine Studies, and attended the University of MN – Carlson School of Business with a MBA degree. Currently on her fourth term with the Ivanhoe School District, serving as Board Chair and Vice Chair. Becky also serves on the SWWC Board and is a member of the Finance Committee. Has served on the Parish Council for St. John Cantius, awarded 2022 Woman in Medicine for her commitment and improvements made in emergency medicine, has played piano for 32 years and currently provides piano lessons in the community and has also been a church organist for six years. Present employment includes Noridian Healthcare Solutions, LLC – Supervisor Operations – Part B Redeterminations; Sanford Canby Medical Center – CMA; City of Ivanhoe – Ambulance Director; and Religious Education Director at Christ the King AFC. Becky and her husband have two sons, a junior and seventh grader at Minneota High School. She is passionate about serving her communities in any capacity with her family participating and helping along the way.

# MINNEOTA WALK AUDIT

*A plan to make walking, biking, and rolling to  
school a safe and fun activities*

**OCTOBER 2025**

Minneota, MN

Minneota  
Public Schools

St. Edward's  
Catholic School



# Introduction

The Southwest Regional Development Commission conducted a walk audit in Minneota on September 29, 2025. A walk audit provides an opportunity for community members to devise strategies for improving walkability in their area. The group began with a short classroom session before participating in a walkaround the community to observe the walking conditions in Minneota. Their observations were guided by the 6 E's of Walkability: Engagement and Planning, Equity, Engineering, Encouragement, Education, and Evaluation. After the walk, the participants shared their observations and collaborated to identify priority projects aimed at making walking and biking more comfortable and safer in Minneota.



# Priorities

## HWY. 68 & JACKSON STREET INTERSECTION



**PRIORITY High** ●●●



**PRIORITY High** ●●●

### OBSERVATIONS / RESEARCH

Walk Audit participants described how this intersection is the main corridor for students that walk/bike to school that live west of Hwy. 68. It was also noted that Minneota's Trailer Park Community is located just two blocks from this intersection. MN Hwy. 68 has an AADT (Annual Average Daily Traffic) of 3,699 (2023).

### RECOMMENDATIONS:

Due to the large traffic numbers on this road, this report recommends that the school district consider placing a trained crossing guard at this intersection, and that the city consider working with the school district to install a RRFB / HAWK System at this intersection to help control vehicle traffic better when students are present.



# Priorities

## MONROE STREET



**PRIORITY** High ●●●



**PRIORITY** High ●●●

### OBSERVATIONS / RESEARCH

Walk Audit participants described the situation as the public K-12 school is located on a stretch of this road. Middle/High School students get dropped off, while at the same time there is thru traffic (often times heavy commercial). There is also street parking, and adjacent street parking/drop off occurring in the mornings and afternoons. In addition to all of this happening in a short amount of time and space, a new daycare facility is planning to open just off Monroe Street in the coming months.

### RECOMMENDATIONS:

Due to the congestion, diagonal parking, and heavy traffic along this road, this walk audit recommends additional engagement and planning with school and city to consider redesignating drop off zones, or to consider different parking arrangements in front of the school. The report also recommends that a RRFB be placed near the location of the new daycare facility to better manage traffic flow coming from the east on County Hwy. 10.

**Key Concerns for Monroe Street:**

1. On-street parking reduces visibility and pedestrian space
2. High vehicle volumes, including commercial trucks
3. Student drop-off and pick-up zone activity
4. Additional children associated with new daycare facility

*These factors collectively reduce pedestrian comfort and increase potential conflict points*

# Priorities

## 5TH STREET



**PRIORITY** medium ●●●

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**PRIORITY** medium ●●●



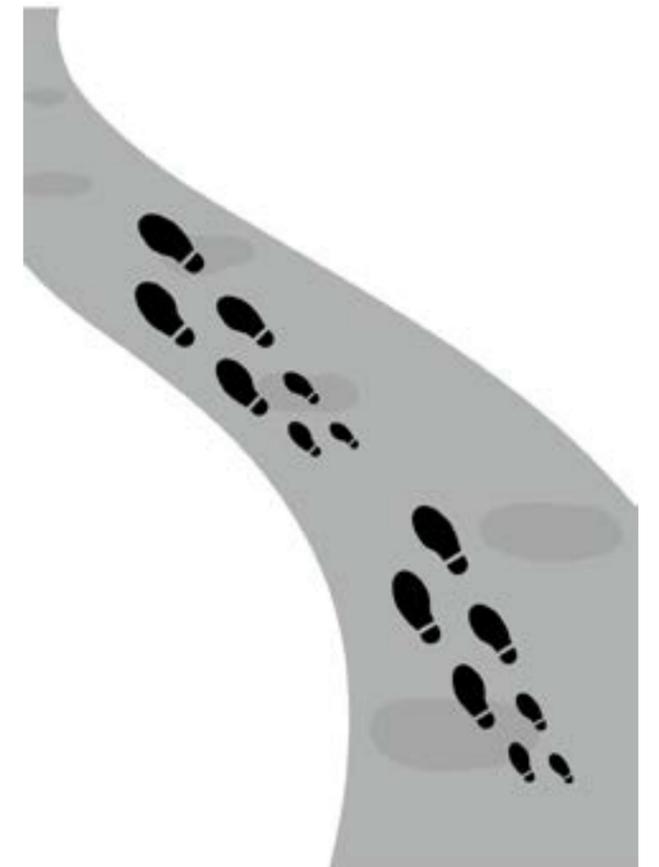
**PRIORITY** medium ●●●

### OBSERVATIONS / RESEARCH

Walk Audit participants described the lack of sidewalks on 5th Street as a major barrier for walking/biking to and from St. Edwards Catholic School. Many students from St. Edwards walk to the public school for various school related activities and programs throughout the year, however they can not walk down 5th Street because there is no sidewalk. So, students are forced to navigate to other streets to accomplish this task.

### RECOMMENDATIONS:

Due to lack of sidewalks, this walk audit recommends that the two schools collaborate with the city to add sidewalks to 5th Street, or to re-evaluate the route that students take between the schools.



# Next Steps

Following the walk audit, several steps can be taken to support the continued progress of the project. Ongoing community engagement and public education will be essential to maintain momentum and encourage active participation. The City of Minneota may also consider pursuing future MnDOT grant opportunities and other funding sources to implement identified improvements and ensure that walking and rolling in the community remain safe, accessible, and enjoyable for students.



## Tips & Resources

### Applying for a MnDOT SRTS Planning Grant

The City of Minneota, or Minneota Public Schools, St. Edwards Catholic School could apply for a MnDOT SRTS Planning Assistance Grant. Plans will include an analysis of existing conditions, public outreach, and identification of potential infrastructure and non-infrastructure, solutions to help more children walk and bicycle safely to school.

### Applying for a MnDOT SRTS Infrastructure Grant

Likewise, the City of Minneota could apply for a MnDOT SRTS Infrastructure Grant. The funds are available statewide to communities to construct infrastructure that improves access and safety on prioritized routes to and at schools. Past grants included sidewalks, trails, and improved crossings on school walking routes. A SRTS plan is recommended for the application.

# Acknowledgements

This walk audit was a collaborative effort between the City of Minneota, the Minneota Public School District, St. Edwards Catholic School, Statewide Health Improvement Partnership (SHIP), partner organizations, as well as concerned local citizens. This project was supported by a SHIP contract with Southwest Regional Development Commission (SRDC). The following key people/entities participated in the walk audit. Their creativity, energy, and commitment were critical to the success of this effort.

#### MINNEOTA PLANNING TEAM

**Chesney Guetter**

City Clerk, City of Minneota

**John Rolbeicki**

Mayor, City of Minneota

**Travis Gillund**

Council member, City of Minneota

**Jaci Garvey**

Principal, St. Edwards Catholic School

**Scott Monson**

Superintendent, Minneota Public School

**Chris Webb**

Transportation Planner, SRDC

**Sheila Crowley**

Communications Specialist, SRDC



**RESOLUTION FOR ACCEPTANCE OF GIFTS/DONATIONS/GRANTS**

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

WHEREAS the below noted party(ies) has generously offered to donate to the School District.

WHEREAS the conditions on this gift are noted [*or “Whereas no conditions are placed on this gift” if applicable*].

**Donation – From, Purpose/For, Value, and Date**

<b>From Who/m</b>	<b>For Who/What/Purpose</b>	<b>Amount</b>	<b>Date</b>
Ryan Runia	Dump Trailer for Dirt Work	NA	10/16/2025
Ben Vlaminck	Skid Loader and Dirt Removal Labor	NA	10/16/2025
Rite-Way Drainage [Kurt Gillund]	Dirk Work	NA	10/16/2025
Christian Becker	Robotics and State Farm Football Shirts	\$ 1,000	11/7/2025
Minneota Car Wash, Inc	MLE Basketball	\$ 640	11/7/2025
Hope Lutheran Church	Walk Around Donation	\$ 538.50	11/7/2025
Marshall Auto Exchange	Football Team Charter Bus	\$ 1,000	11/18/25
Borch’s	Football Team Charter Bus	\$ 500	11/18/25
UFP	Football Team Charter Bus	\$ 1,000	11/18/25
Vortex Ag	Football Team Charter Bus	\$ 250	11/18/25
<b>Total Monthly Donations</b>		<b>\$ 4,928.50</b>	

THEREFORE, BE IT RESOLVED by the Minneota Public School Board of Education to gratefully accept these donation(s) or grant(s).

The motion for adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ and upon vote being taken thereon,

The following members voted yes:

The following members voted no:

The motion carried/failed.

The foregoing resolution was approved on the 24<sup>th</sup> day of November, 2025.

\_\_\_\_\_  
Martin Hennen, Clerk