



Future Ready. Community Strong.

Regular Meeting Agenda

Diamondhead Education Center

November 12, 2020

6:30 PM

The meeting will take place via teleconference or other electronic means pursuant to Minnesota Statute 13.D.021. Please visit our website at www.isd191.org for viewing details.

Strategic Directions.

- Close gaps and raise achievement for all students
- Create a culturally proficient school system
- Maximize resources for optimal student learning
- Increase the capacity for partnership with community

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Information

- A. Receive a Report about Read for the Record (Increase the capacity for partnership with community) 3
Vicki Roy
- B. Auditor Presentation regarding Audit FY 2019-2020 (Maximize resources for optimal student learning) 4
Lisa Rider, Executive Director of Business Services, and Dennis J. Hoogeveen, CPA, Principal, CliftonLarsonAllen LLP
- C. Receive a Report about Fall Enrollment (Maximize resources for optimal student learning) 19
Stacey Sovine, Executive Director of Human Resources
- D. Receive a Report about Vision One91 (Maximize resources for optimal student learning) 52
Dr. Theresa Battle, Superintendent, and Lisa Rider, Executive Director of Business Services
- E. Receive an Update about District 191's Efforts to Implement COVID-19 Related Educational and Public Health Guidance Issued by the MDE and the MDH, Respectively (Maximize resources for optimal student learning) 66
Dr. Theresa Battle, Superintendent
- F. Board Member Reports 95
- G. Committee, Board Appointment and School Assignment Reports 96
- H. Student Representative Report 97
- I. Superintendent Report 98

IV. Business Meeting

- A. Consent Agenda (Maximize Resources for Optimal Student Learning)
Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.

1. Approve Minutes	99
2. Approve Personnel Recommendations	103
3. Adopt a Resolution to Accept Donations	104
4. Approve Payroll, Receipts, Expenses and Investments	106
5. Accept the Budget Analysis	142
6. Approve, on a Second Reading Basis, Changes to Policy 522: <i>Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process</i>	147
7. Adopt a Resolution of School Board Supporting Form A Application to Minnesota State High School League Foundation	166
8. Approve Scheduling a Special Workshop for Board Candidate Interviews on Tuesday, November 17 at 5:30 p.m.	168
9. Approve Scheduling a Special Meeting on November 30 for MDE/Prep Time	169
B. New Business	
1. Approve the Ice Arena Lease with the City of Burnsville (Maximize resources for optimal student learning) Lisa Rider, Executive Director of Business Services	170
2. Approve Financial Audit Report for 2019-2020 (Maximize resources for optimal student learning) Lisa Rider, Executive Director of Business Services	183
3. Adopt a Resolution Canvassing Return of Votes of School District General Election (Maximize resources for optimal student learning) Lisa Rider, Executive Director of Business Services	371
4. Adopt a Resolution Authorizing Issuance of Certificates of Election and Directing the School District Clerk to Perform Other Election Related Duties (Maximize resources for optimal student learning) Lisa Rider, Executive Director of Business Services	384
V. Adjourn to a Workshop	
A. Variance Policy Review (Maximize resources for optimal student learning) Stacey Sovine, Executive Director of Human Resources	393



**Agenda III.A.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Vicki Roy

Date: November 5, 2020

Re: Receive a Report about Read for the Record

Receive a report about Read for the Record from Vicki Roy.



Future Ready. Community Strong.

**Agenda III.B.
November 12, 2020**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Lisa Rider, executive director of business services, and Dennis J. Hoogeveen, CPA,
Principal, CliftonLarsonAllen LLP

Date: November 5, 2020

Re: Audit Report FY20

Receive the Audit Report FY20 from Lisa Rider, executive director of business services, and Dennis J. Hoogeveen, CPA, Principal, CliftonLarsonAllen LLP.

Executive Audit Summary for Burnsville–Eagan–Savage Public Schools (ISD #191)

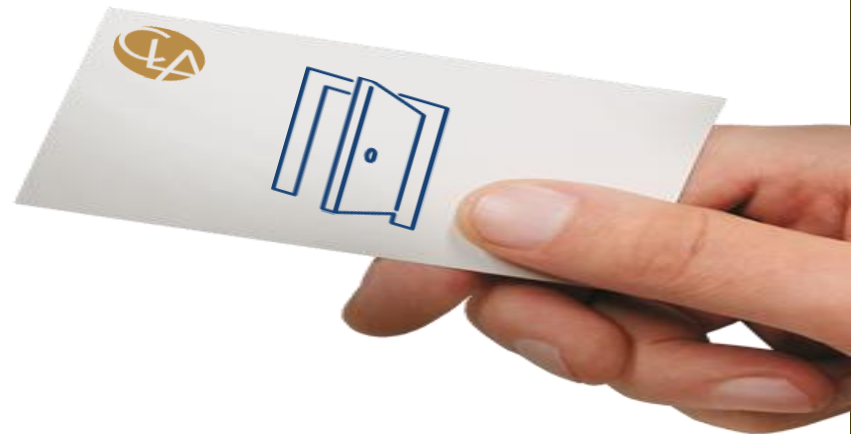


Presented by:
CliftonLarsonAllen

Dennis Hoogeveen, Principal

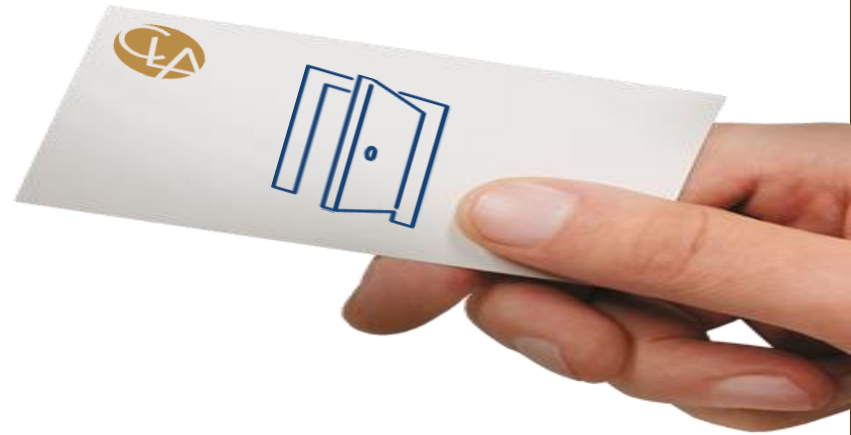
Audit Results Year Ended 6/30/20

- Audit Opinion – The financial statements are fairly stated. We issued what is known as a “clean” or “unmodified” audit report.
- Yellow Book Compliance – No compliance issues were noted in our review of laws, regulations, contracts and grants that could have significant financial implications to the District.
- Internal Controls – No “material weaknesses” in internal controls over financial reporting were reported.



Audit Results Year Ended 6/30/20 (continued)

- Single Audit – Due to delays with the issuance of audit guidance by the OMB for the CRF the single audit will need to be issued separately.
- Legal Compliance – One compliance issue was reported with respect to Minnesota Statutes related to unclaimed property requirements.



Audited Fund Balances – General Fund

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$7,833,268	\$101,515,050	\$96,424,675	(\$2,647,110)	\$10,276,533
B. NONSPENDABLE	\$469,392	\$0	\$33,935	\$0	\$435,457
C. COMMITTED	\$1,550,194	\$2,599,192	\$2,414,177	\$0	\$1,735,209
D. RESTRICTED	\$5,526,161	\$28,131,955	\$28,426,398	\$2,647,110	\$7,878,828
TOTAL GENERAL FUND	\$15,379,015	\$132,246,197	\$127,299,185	\$0	\$20,326,027
	BUDGET	\$131,557,739	\$132,732,345		\$14,204,409
	DIFFERENCE	\$688,458	(\$5,433,160)		\$6,121,618
	% VARIANCE	0.52%	-4.09%		

Audited Fund Balances – Other Funds (continued)

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ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

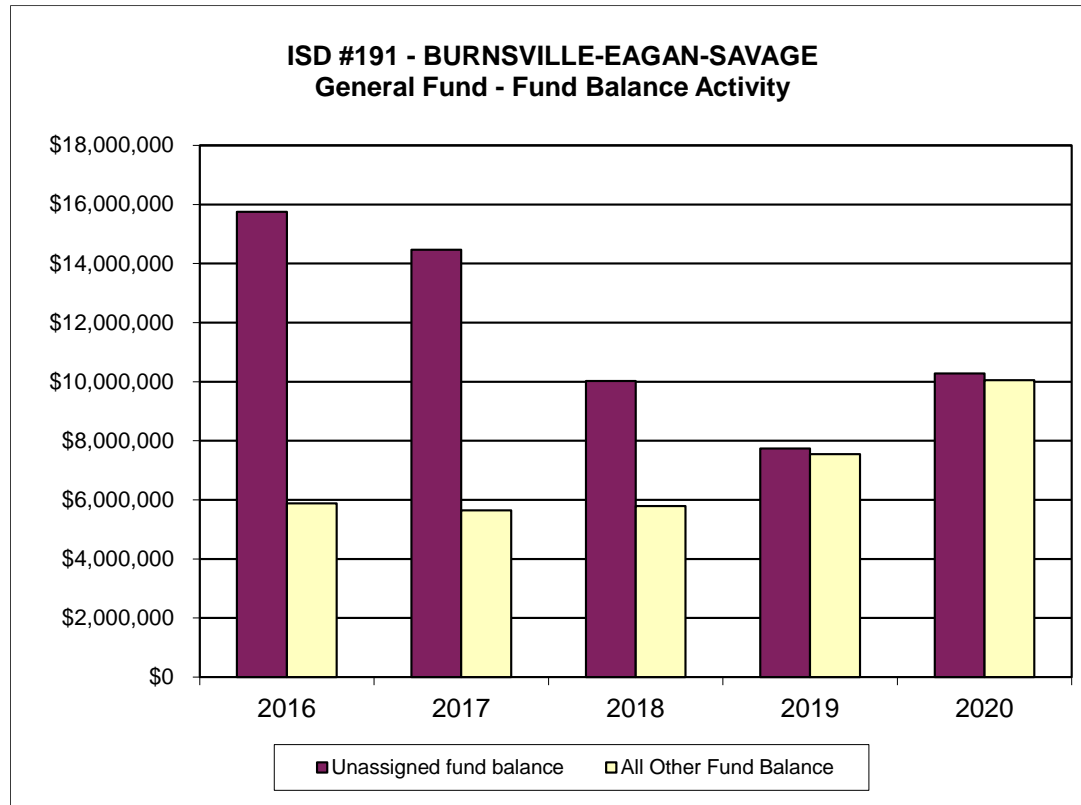
FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
TOTAL FOOD SERVICE	\$1,014,178	\$5,620,475	\$5,609,449	\$0	\$1,025,204
BUDGET		\$5,727,678	\$5,870,433		\$871,423
DIFFERENCE		(\$107,203)	(\$260,984)		\$153,781
% VARIANCE		-1.87%	-4.45%		
TOTAL COMMUNITY EDUCATION	\$319,842	\$6,889,843	\$6,066,435	\$0	\$1,143,250
BUDGET		\$6,965,473	\$6,854,178		\$431,137
DIFFERENCE		(\$75,630)	(\$787,743)	\$0	\$712,113
% VARIANCE		-1.09%	-11.49%		
TOTAL CAPITAL PROJECTS	\$2,800,813	\$30,886	\$740,436	\$0	\$2,091,263
BUDGET		\$30,000	\$600,000		\$2,230,813
DIFFERENCE		\$886	\$140,436		(\$139,550)
% VARIANCE		2.95%	23.41%		
TOTAL DEBT SERVICE	\$3,464,971	\$12,489,274	\$11,657,035	\$0	\$4,297,210
BUDGET		\$12,813,093	\$13,061,198		\$3,216,866
DIFFERENCE		(\$323,819)	(\$1,404,163)		\$1,080,344
% VARIANCE		-2.53%	-10.75%		

Audited Fund Balances – Other Funds

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$251,637	\$957,112	\$759,594		\$449,155
HEALTH BENEFITS SELF-INSURANCE	\$8,097,402	\$21,262,967	\$20,293,814		\$9,066,555
SEVERANCE BENEFITS	\$2,650,120	\$278,846	\$139,732		\$2,789,234
OTHER POST-EMPLOYMENT BENEFITS	\$12,165,739	\$470,616	\$783,210		\$11,853,145
TOTAL INTERNAL SERVICE FUNDS	\$23,164,898	\$22,969,541	\$21,976,350	\$0	\$24,158,089
TRUST FUNDS					
CUSTODIAL FUND	\$135,831	\$6,951	\$78,710		\$64,072

General Fund – Fund Balance Activity

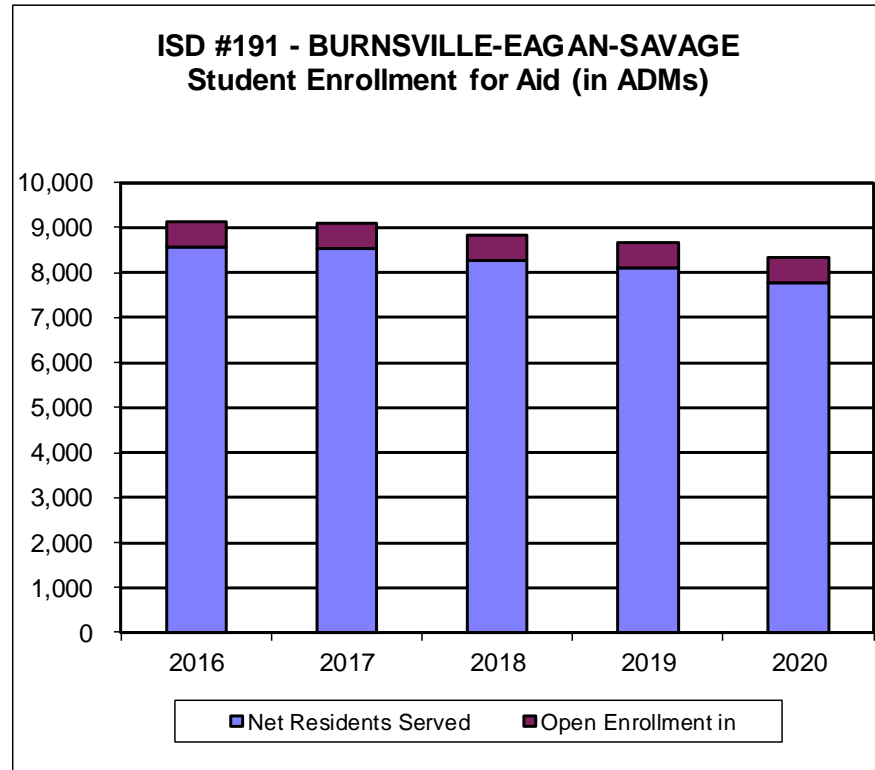


<u>UFARS Basis</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Unassigned Fund Balance	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458	\$ 7,738,652	\$ 10,276,533
All Other Fund Balance	5,881,689	5,649,650	5,790,746	7,545,747	10,049,494
Total Fund Balance	<u>\$ 21,629,697</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>	<u>\$ 20,326,027</u>
Total Expenditures	<u>\$ 120,269,787</u>	<u>\$ 126,130,083</u>	<u>\$ 130,123,536</u>	<u>\$ 132,076,288</u>	<u>\$ 127,299,185</u>
Unassigned Fund Balance as a % of Total Expenditures	<u>13.09%</u>	<u>11.47%</u>	<u>7.70%</u>	<u>5.86%</u>	<u>8.07%</u>

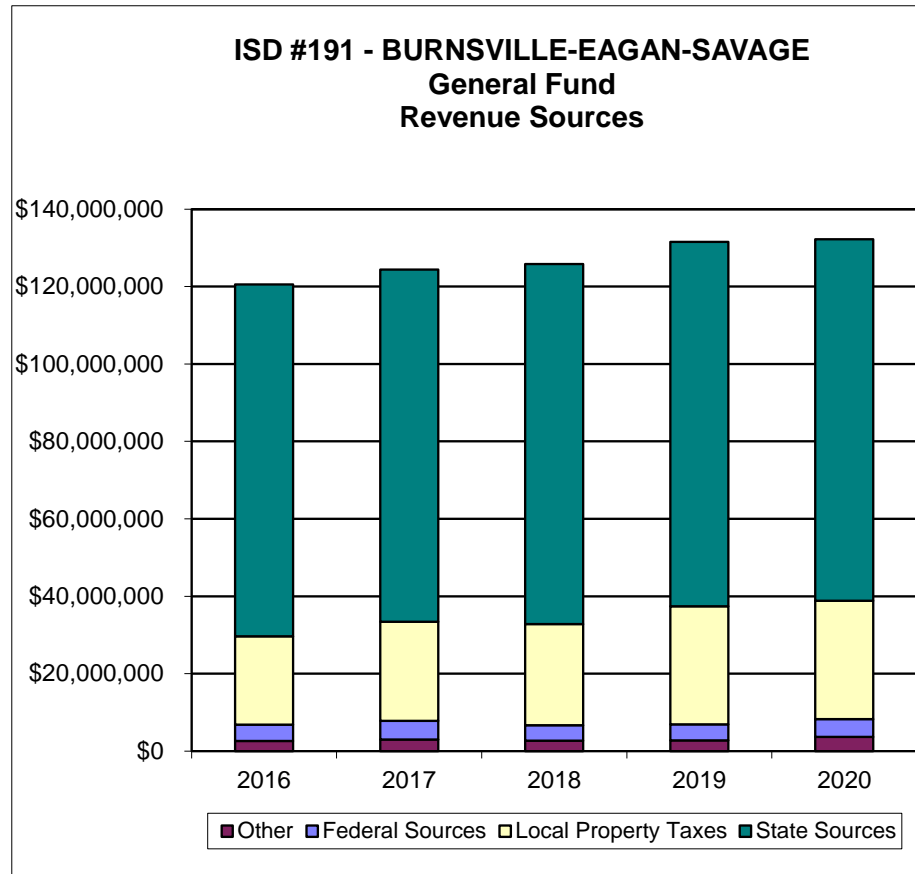
Student Enrollment – Open Enrollment

	2016	2017	2018	2019	2020
Total Residents	10,652.86	10,708.91	10,548.77	10,635.48	10,548.49
Open Enrollment Out *	(2,092.06)	(2,169.47)	(2,281.84)	(2,536.98)	(2,762.69)
Net Residents Served	8,560.80	8,539.44	8,266.93	8,098.50	7,785.80
Open Enrollment In	560.01	569.96	565.59	574.10	564.77
Net ADM Served	9,120.81	9,109.40	8,832.52	8,672.60	8,350.57
Net Pupil Units Served	9,932.59	9,931.97	9,634.79	9,467.74	9,126.75

* - includes enrolled in charter schools



General Fund – Revenue Sources

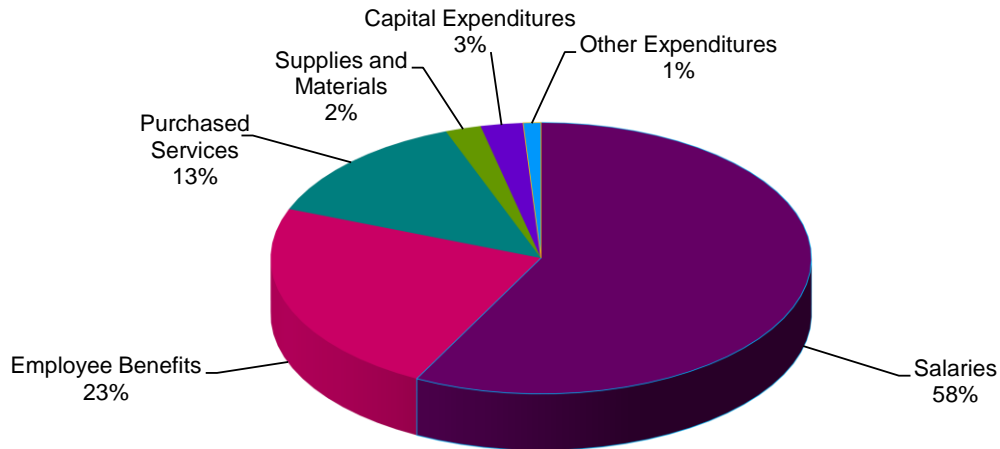


	2016	2017	2018	2019	2020
Local Property Taxes	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688	\$ 30,501,788	\$ 30,562,243
State Sources	90,837,480	90,931,906	92,932,943	94,084,001	93,374,496
Federal Sources	4,170,967	4,763,107	4,008,431	4,154,299	4,602,284
Other	2,659,840	3,044,658	2,724,031	2,799,031	3,707,174
Total Revenues	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093	\$ 131,539,119	\$ 132,246,197

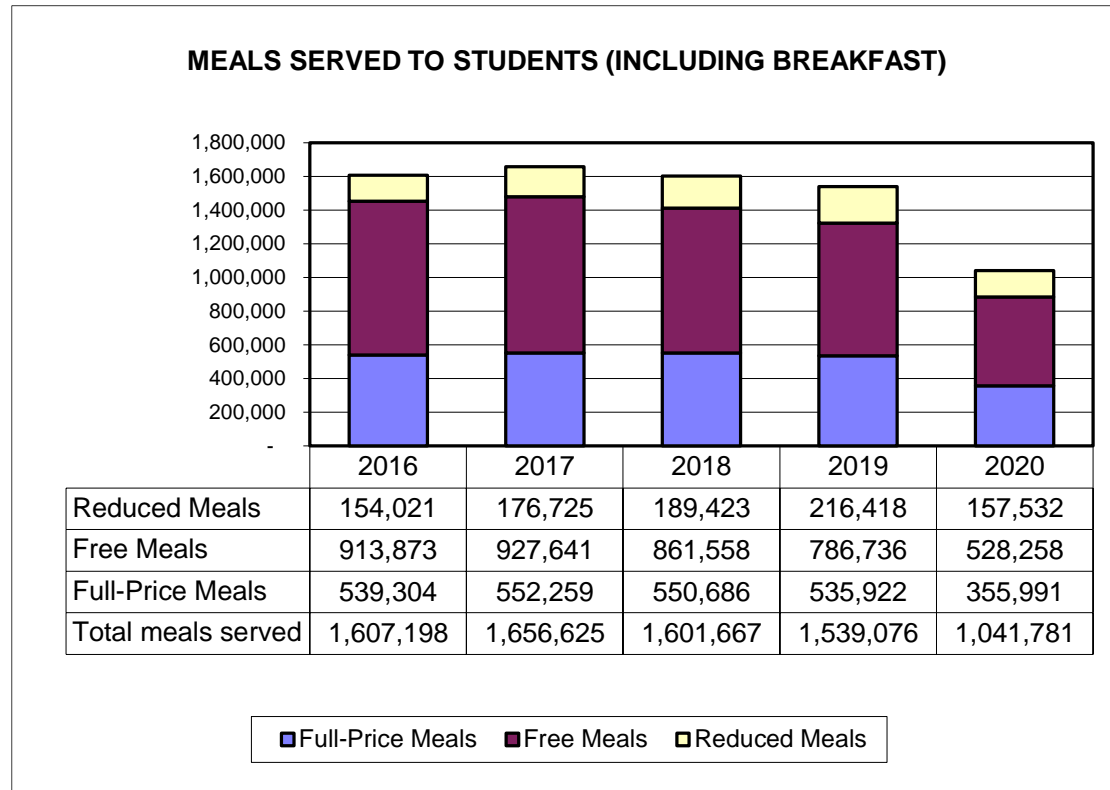
General Fund – Expenditures by Object

	2020				2019	2018
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
Salaries	\$ 76,437,643	\$ 73,307,987	\$ (3,129,656)	(4.09)%	\$ 75,009,494	\$ 74,097,361
Employee Benefits	29,904,266	29,675,127	(229,139)	(0.77)	29,783,336	29,360,147
Purchased Services	18,107,193	17,020,334	(1,086,859)	(6.00)	18,286,055	17,854,686
Supplies and Materials	2,963,834	2,718,323	(245,511)	(8.28)	3,212,980	3,636,499
Capital Expenditures	4,097,566	3,230,989	(866,577)	(21.15)	4,643,582	3,796,740
Other Expenditures	1,221,843	1,346,425	124,582	10.20	1,140,841	1,378,103
Total Expenditures	\$ 132,732,345	\$ 127,299,185	\$ (5,433,160)	(4.09)%	\$ 132,076,288	\$ 130,123,536

General Fund Expenditures by Object Series for Fiscal 2019-2020



Food Service Fund – Meals Served



	Year Ended June 30,				
	2016	2017	2018	2019	2020
Percentage of Total Meals Served by Type (including Breakfast):					
Full Price Meals	33.6 %	33.3 %	34.4 %	34.8 %	34.2 %
Reduced Price Meals	9.6	10.7	11.8	14.1 ▲	15.1
Free Meals	56.9	56.0	53.8	51.1 ▲	50.7
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

Expenditures per ADM - Comparison

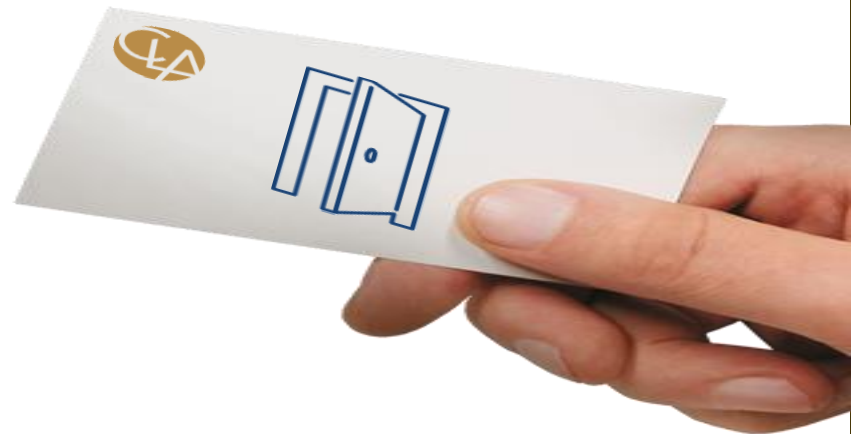
Expenditures Per Student (ADM) Served						
	Statewide			ISD No. 191		
	All	Seven County	Enrollment	Burnsville-Eagan-Savage		
	Districts	Metro Area	> than 4,000	2018	2019	2020
	2019	2019	2019			
District and School Admin and Support Services	\$ 1,123	\$ 1,079	\$ 1,022	\$ 1,186	\$ 1,032	\$ 1,172
Regular Instruction (including Co- & Extra-Curricular)	5,743	6,112	5,932	6,134	6,283	6,197
Vocational Instruction (Career & Technical)	168	165	170	238	229	248
Special Education Instruction	2,403	2,505	2,546	2,742	2,859	2,855
Instructional Support Services	650	751	746	1,206	1,374	1,277
Pupil Support Services (Including Transportation)	1,182	1,282	1,231	1,315	1,338	1,405
Operations and Maintenance and Other	950	907	917	1,167	1,179	1,181
General Fund Subtotal	12,219	12,801	12,564	13,987	14,294	14,335
Food Service	559	556	553	646	664	642
Community Service	638	799	747	824	824	702
Capital Expenditure (excluding Building Constr Fund)	806	675	714	444	527	385
Debt Service	1,354	1,454	1,433	1,306	1,300	1,403
Total Pre-K - 12						
Operating Expenditures	\$ 15,576	\$ 16,285	\$ 16,011	\$ 17,207	\$ 17,610	\$ 17,467
Percent Change from Prior Year				7.15%	2.34%	-0.81%

Source of Statewide Data: School District Profiles published by the Minnesota Department of Education

Questions and Feedback

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- We welcome any questions pertaining to the audit, Governance Communication Letter, Internal Control Communication or other matters related to the engagement.
- We appreciate the opportunity to serve as the auditors for Burnsville-Eagan-Savage Public Schools and welcome any feedback relative to our performance.



Thank You!

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Dennis Hoogeveen

Principal

612.397.3063

dennis.hoogeveen@claconnect.com



CliftonLarsonAllen



**Agenda III.C.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of human resources

Date: November 5, 2020

Re: Receive a Report about Fall Enrollment

Receive a report about Fall Enrollment from Stacey Sovine, executive director of human resources.



ISD 191

2020-2021 Report on Enrollment

Future Ready. Community Strong.



Overview of Presentation

1. Current Reality

Fall October 1, 2020 Population

Fall October 1, 2020 Composition

2. Look Back to Past Data 2019-2020 and Prior

3. Fall October 1 Enrollment Trend Data

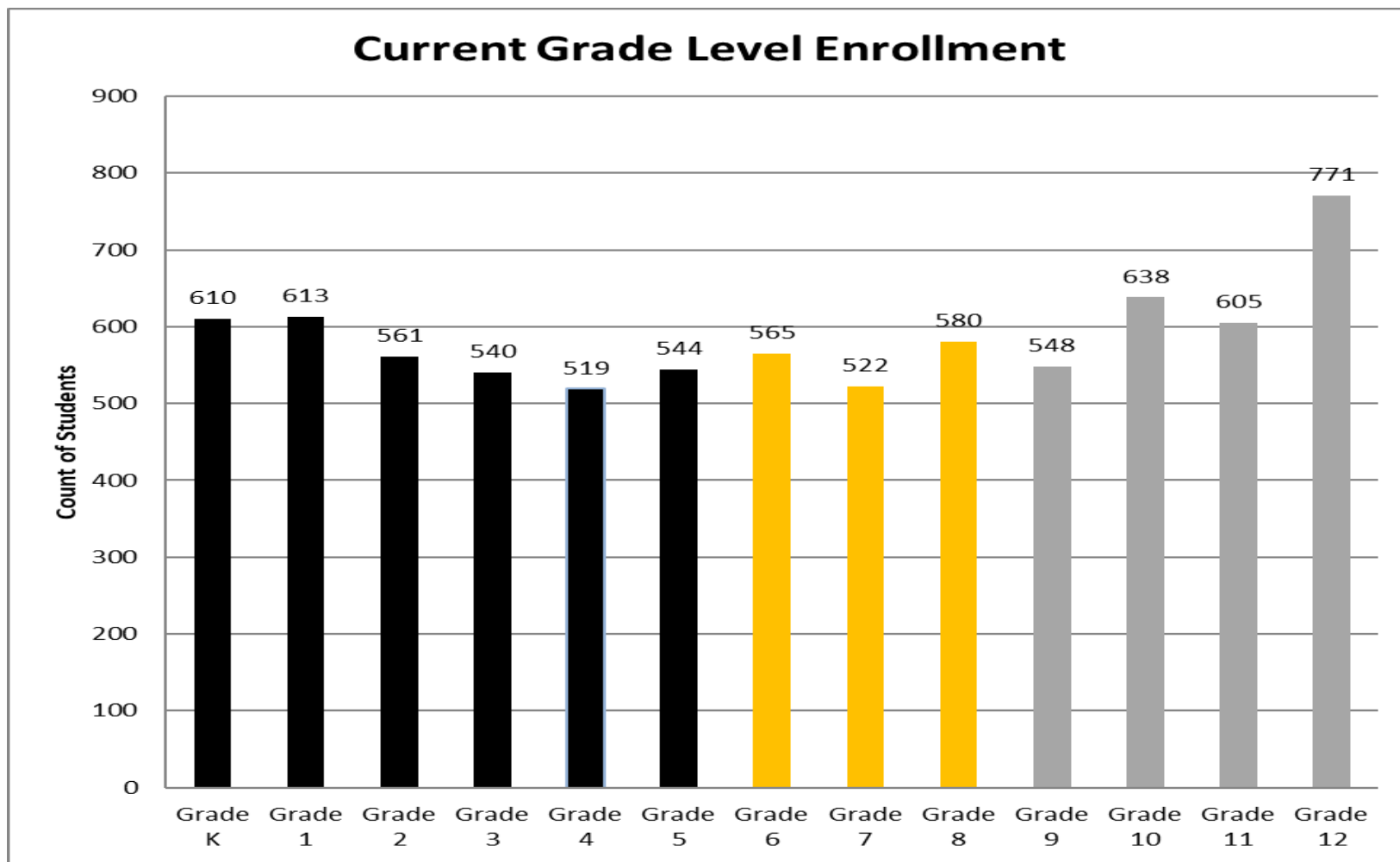


Fall October 1, 2020 Population



Fall October 1, 2020 Population

Grade Level	Fall October 1, 2020
Early Education	511
Elementary	3,387
Secondary	4,229
Total	8,127



District Seat Count as of 10/1/2020.



Elementary



Middle School



Secondary



Definition of Enrollment Terms

Fall Enrollment

Fall enrollment count is based on the number of students enrolled over October 1 of that current school year. This does not include any other calculated formulas, averages, or extended time programming.

End of Year Enrollment

Is a calculation at the end of the school year that takes into consideration all enrollments (whether full year or part of the year) and includes students enrolled in extended day and extended year (outside of the regular school day and year). The calculation is also referred to as the average daily membership (ADM).

Fall October 1, 2020 Population

Grade Level	Fall October 1, 2020	Budget FY21 Year End Estimates	Difference to address in Revised FY21 Budget
Early Education	511	281	-25 *
Elementary	3,387	3,461	-74
Secondary	4,229	4,145	+84
Total	8,127	7,887	-15

* Early Education Fall data is a headcount which equates to approximately .5 of 1.0 ADM (Average Daily Membership) at year end for funding purposes. (511*.50=256 compared to 281)



Current Reality - Fall October 1, 2020 Composition



Current Reality - Fall 2020 Enrollment Composition

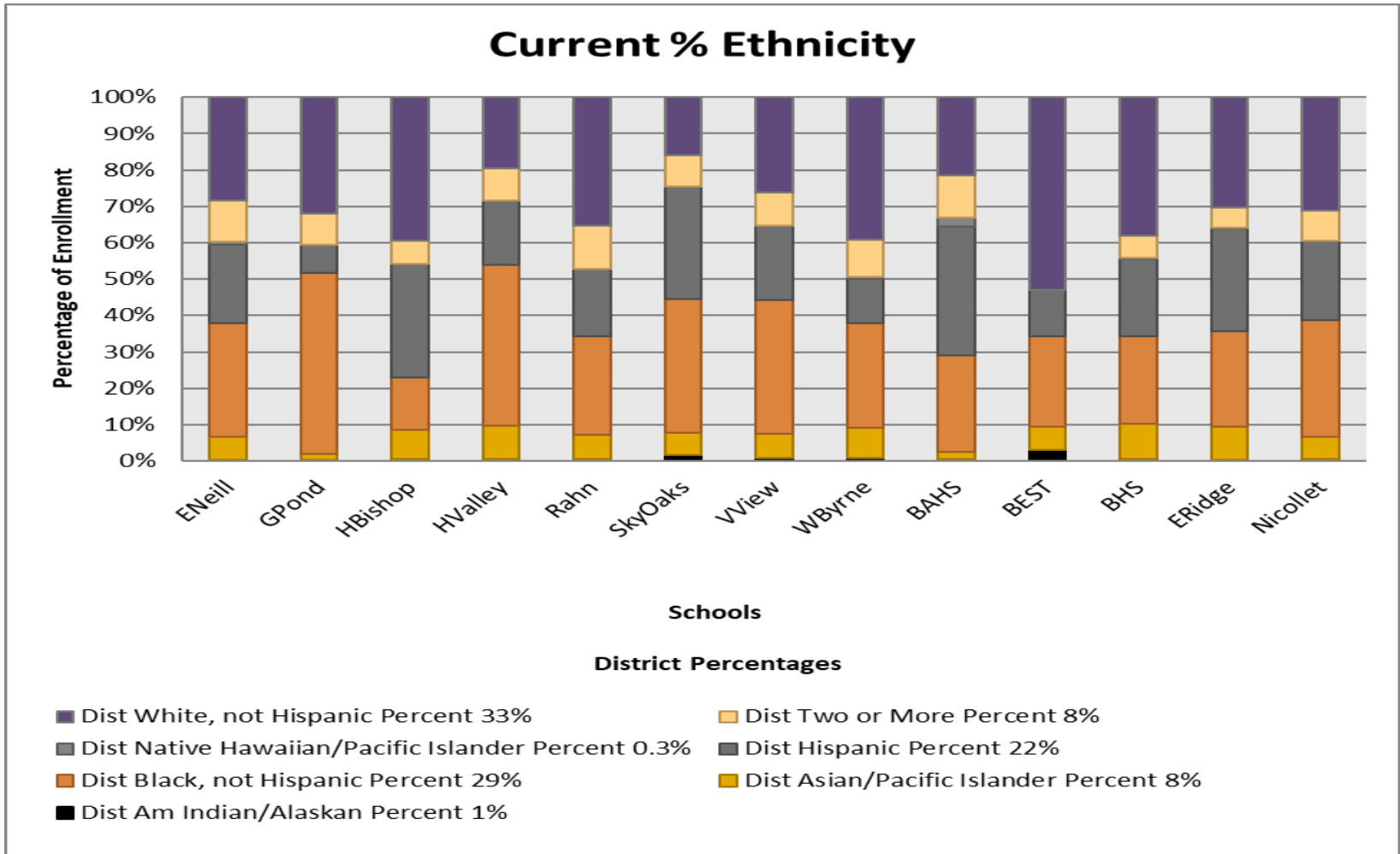
K-12 ₂₈

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K-12 Enrollment 2020-2021		
	7,616	
ETHNICITY	COUNT	PERCENTAGE
White, not Hispanic	2,485	33%
Two or More	593	8%
Native Hawaiian/Pacific Islander	20	LESS THAN 1%
Hispanic	1,662	22%
Black, not Hispanic	2,226	29%
Asian/Pacific Islander	585	8%
Am Indian/Alaskan	45	LESS THAN 1%
ADDITIONAL SERVICES		
Special Education Services Eligible	1,177	15%
Limited English Proficiency Eligible	1,466	19%
Free/Reduced Meal Eligible	2,913	38%

% of Student Ethnicity by Building

K-12

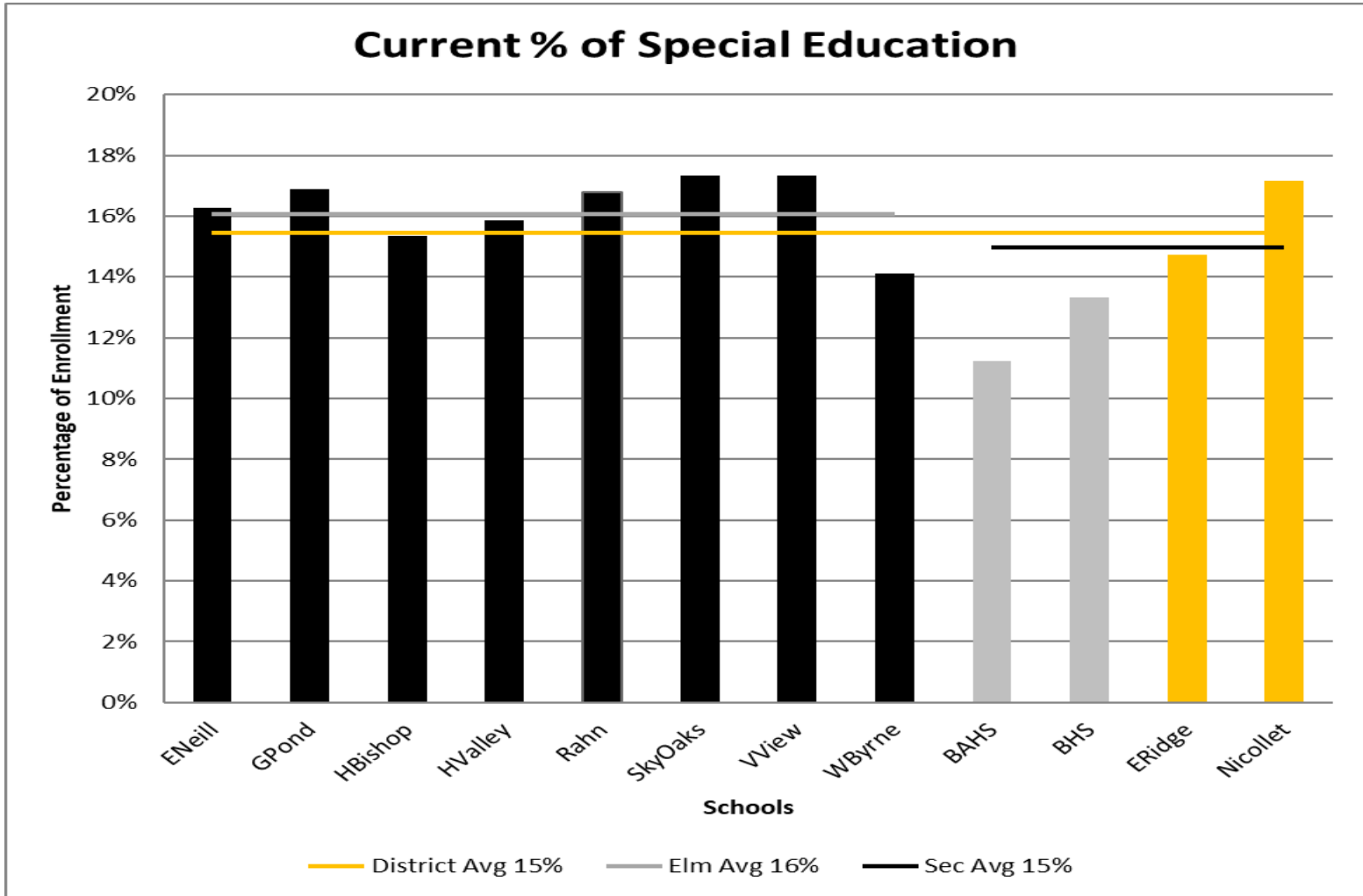


Preliminary MDE Fall Count as of 10/1/2020.

% Students Served Special Education by Building

including District, Elementary, and Secondary Average

K-12

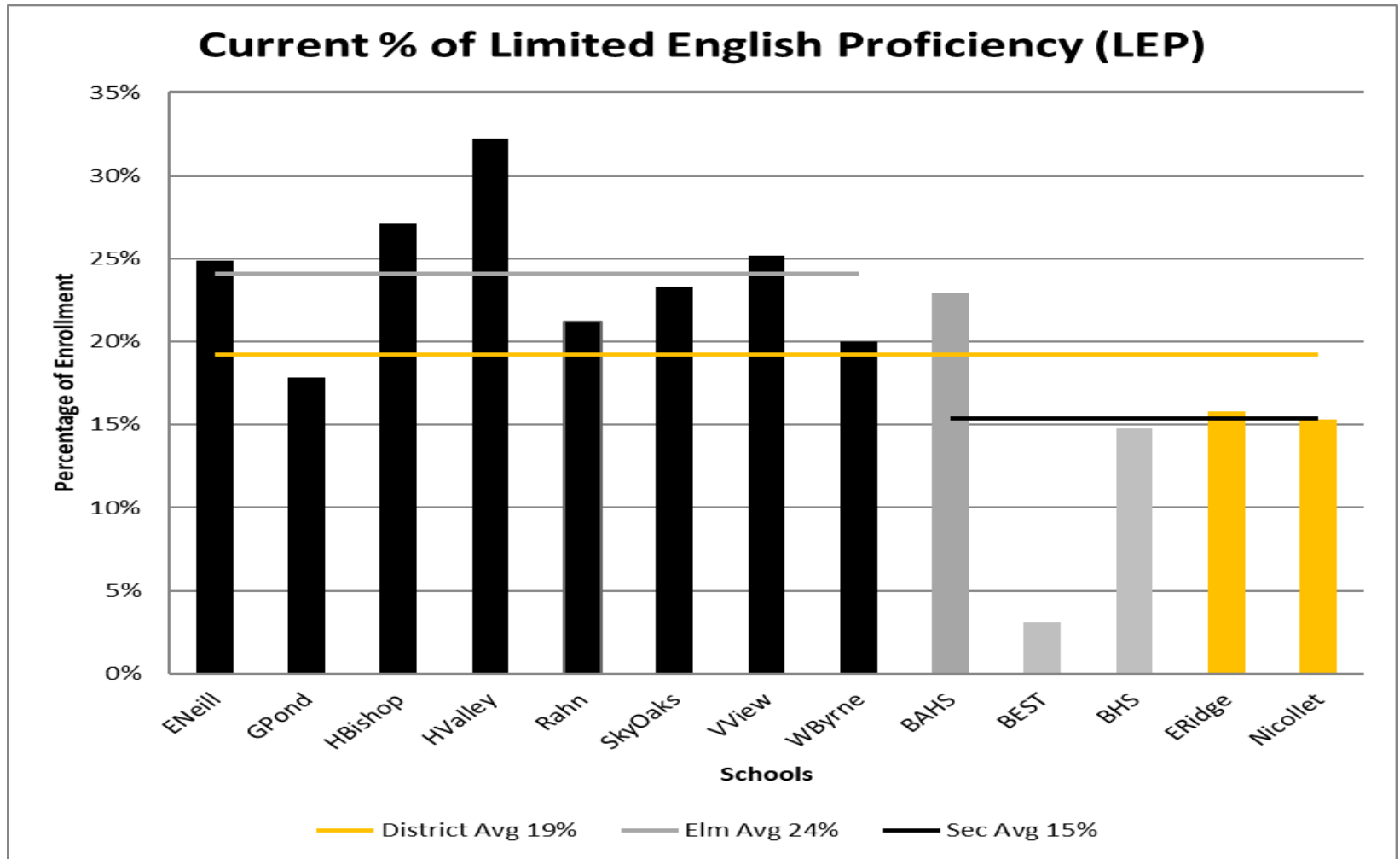


% Eligible Limited English Proficiency Students by Building ³¹

including District, Elementary, and Secondary Average

K-12

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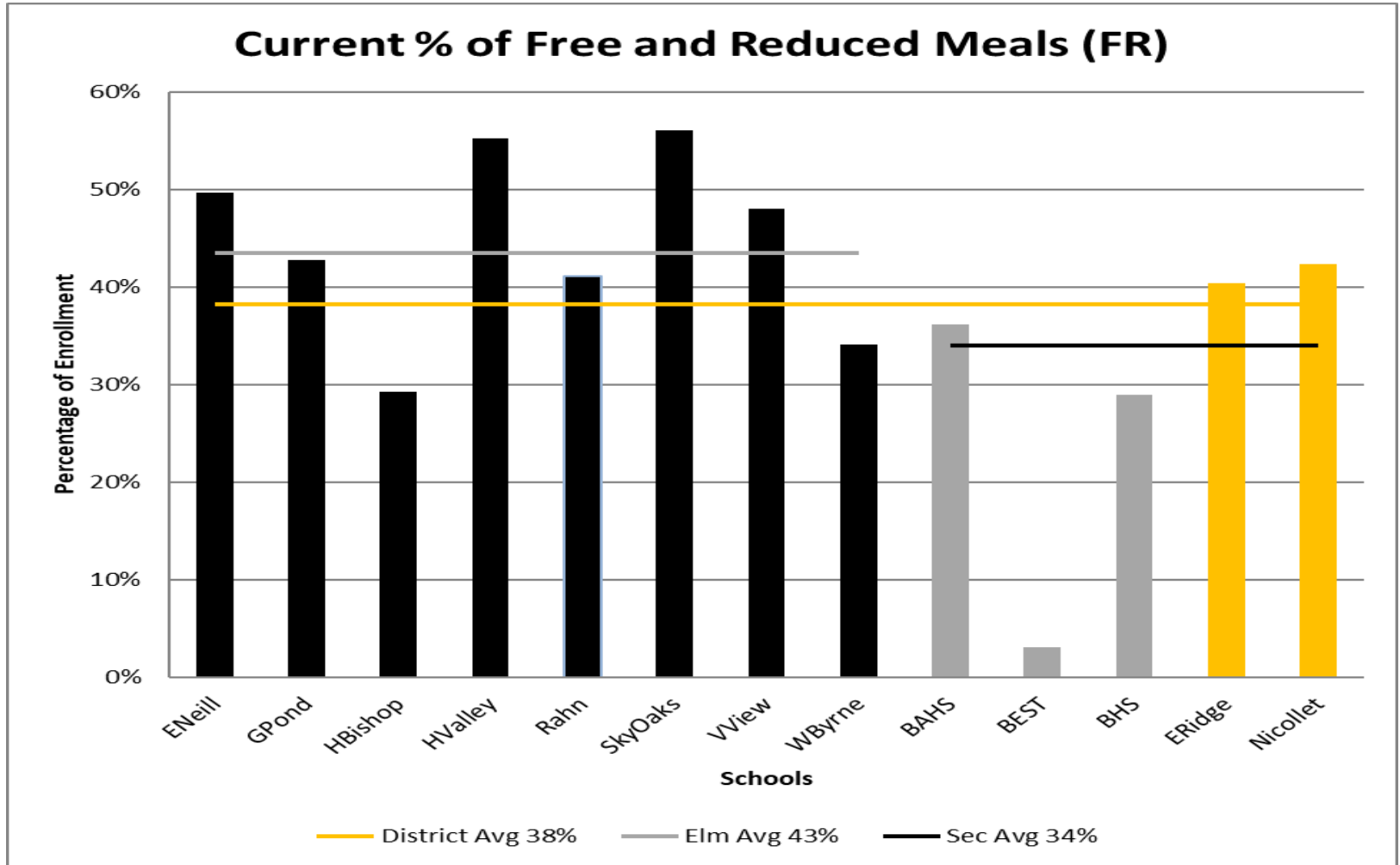


Preliminary MDE Fall Count as of 10/1/2020.



% Students Served Free & Reduced Eligible by Building with District, Elementary, and Secondary Average

K-12





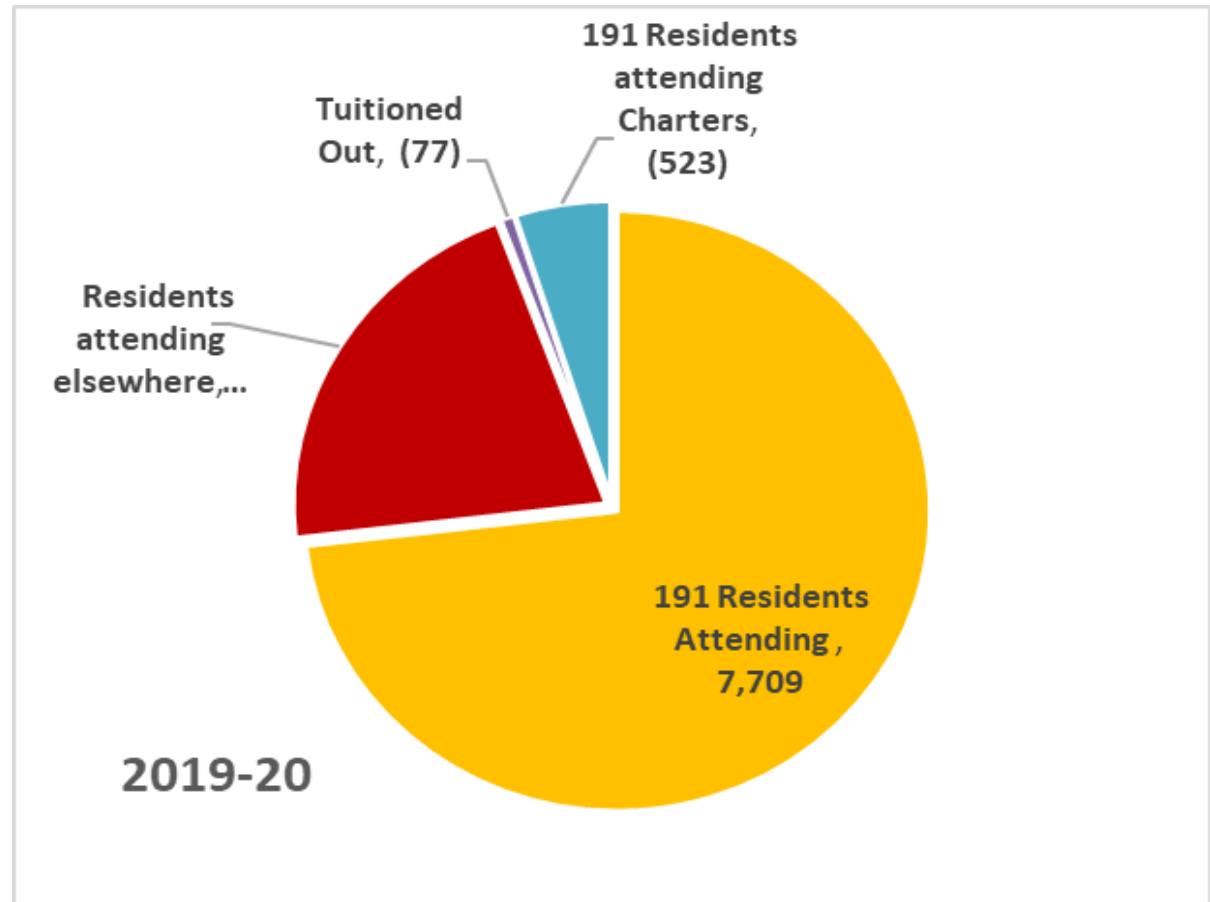
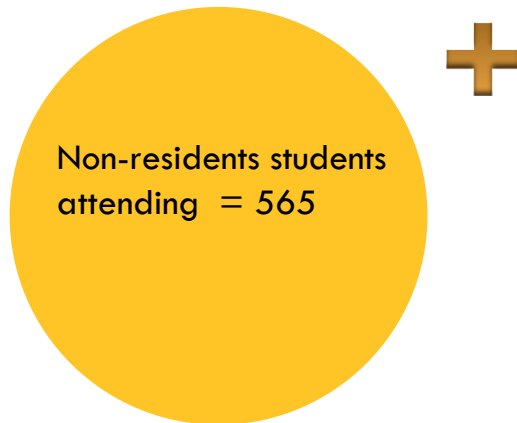
A Look Back To Past Data

Summary of Residents/Non-Residents

SUMMARY OF RESIDENTS/NON-RESIDENTS	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
191 Residents Total	10,476	10,504	10,404	10,453	10,491	10,645	10,652	10,707	10,545	10,630	10,537
191 Residents Attending	9,274	9,189	8,968	8,901	8,782	8,692	8,507	8,459	8,182	8,010	7,709
191 Residents Attending Elsewhere	1,202	1,314	1,436	1,552	1,709	1,953	2,145	2,248	2,363	2,620	2,828
Open Enrolled Out											
Residents attending elsewhere	(894)	(992)	(1,136)	(1,252)	(1,405)	(1,632)	(1,807)	(1,900)	(1,942)	(2,072)	(2,228)
Open enrolled In											
Non-Residents attending 191	503	538	564	622	638	558	560	570	566	574	565
Difference	(391)	(454)	(572)	(630)	(767)	(1,074)	(1,247)	(1,330)	(1,376)	(1,498)	(1,663)
Tuitioned Out	(62)	(59)	(53)	(56)	(54)	(59)	(53)	(79)	(84)	(88)	(77)
191 Residents attending Charters	(247)	(264)	(247)	(244)	(250)	(262)	(285)	(269)	(337)	(460)	(523)

School Choice 2019-2020 PK-12

Total Students Served of 8,274 includes 7,709 of residents and 565 of Non-residents.



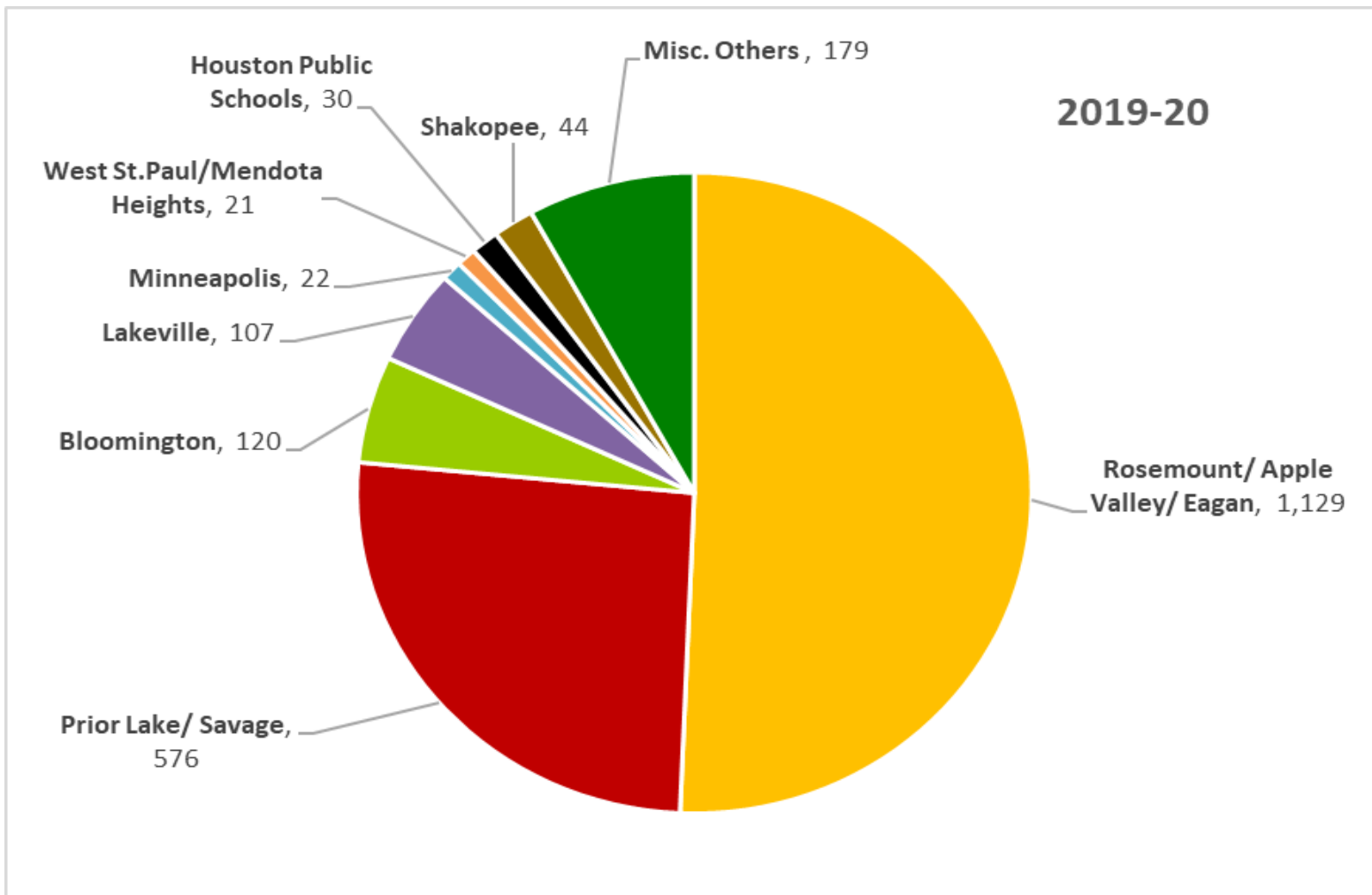
* Includes ONE91 students served through District 917
Finalized MDE 2019-20 End Of Year Counts



School Choice 2019-2020 PK-12

2,228 Resident students served at other public schools

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Finalized MDE 2019-20 End Of Year Counts

Summary of Residents attending Elsewhere³⁷

Residents Attending Other Districts (Open Enrollment-Out) Students Attending					
District	Students				
	2015-16	2016-17	2017-18	2018-19	2019-20
Rosemount/ Apple Valley/ Eagan	962	931	968	1,019	1,129
Prior Lake/ Savage	455	503	487	530	576
Bloomington	70	86	111	113	120
Lakeville	106	124	126	123	107
Minneapolis	16	13	17	16	22
West St.Paul/Mendota Heights	23	33	28	24	21
Houston Public Schools	24	36	26	34	30
Shakopee	22	34	39	44	44
Misc. Others	129	140	140	169	179
Total	1,807	1,900	1,942	2,072	2,228
Residents Attending Charter Schools- Over 15 Students Attending					
Charter	Students				
	2015-16	2016-17	2017-18	2018-19	2019-20
Paideia	33.81	0	0	0	0
Seven Hills Classical Academy	55.47	54.82	61.00	70.00	67.00
Minnesota Transitions Charter School	40.95	36.13	43.00	39.00	39.00
Aspen Academy	40.93	59.03	93.00	123.00	144.00
Higher Ground	20.16	20.29	16.00	18.00	4.00
Eagle Ridge Academy	11.14	17.71	23.00	28.00	27.00
FIT Academy			19.00	31.00	49.00
Gateway STEM Academy				45.00	76.00
Tuitioned Out	53.00	78.54	84.00	88.00	77.00
Tuitioned In	1.00	1.59	1.00	0.50	0

Summary of Residents attending Non-Public Schools

Residents Attending Non-Public Schools					
School	Students				
	2015-16	2016-17	2017-18	2018-19	2019-20
Total	803	819	858	816	828
Including but not all inclusive:					
Homeschool	242	239	246	244	267
St. John's	206	206	217	194	197
Holy Angels	64	48	46	40	37
Blake	3	3	3	2	4
Bethany Academy (merged w/Life Acad)	16	14	13	11	0
Minnehaha Academy	20	26	22	25	22
Life Academy (merged w/Bethany Acad)	10	10	3	14	0
Trinity School at River Ridge			39	31	24
Good Shepherd Lutheran Church			29	35	35
First Baptist			22	18	15
Faithful Shepherd Catholic School			24	32	32
United Christian Academy (Bethany & Life Academies merged 2019-20)					31



Fall October 1 Trend Data



Early Education Students –

Programming expanding to educate more Pre-Kindergarten children in ONE91

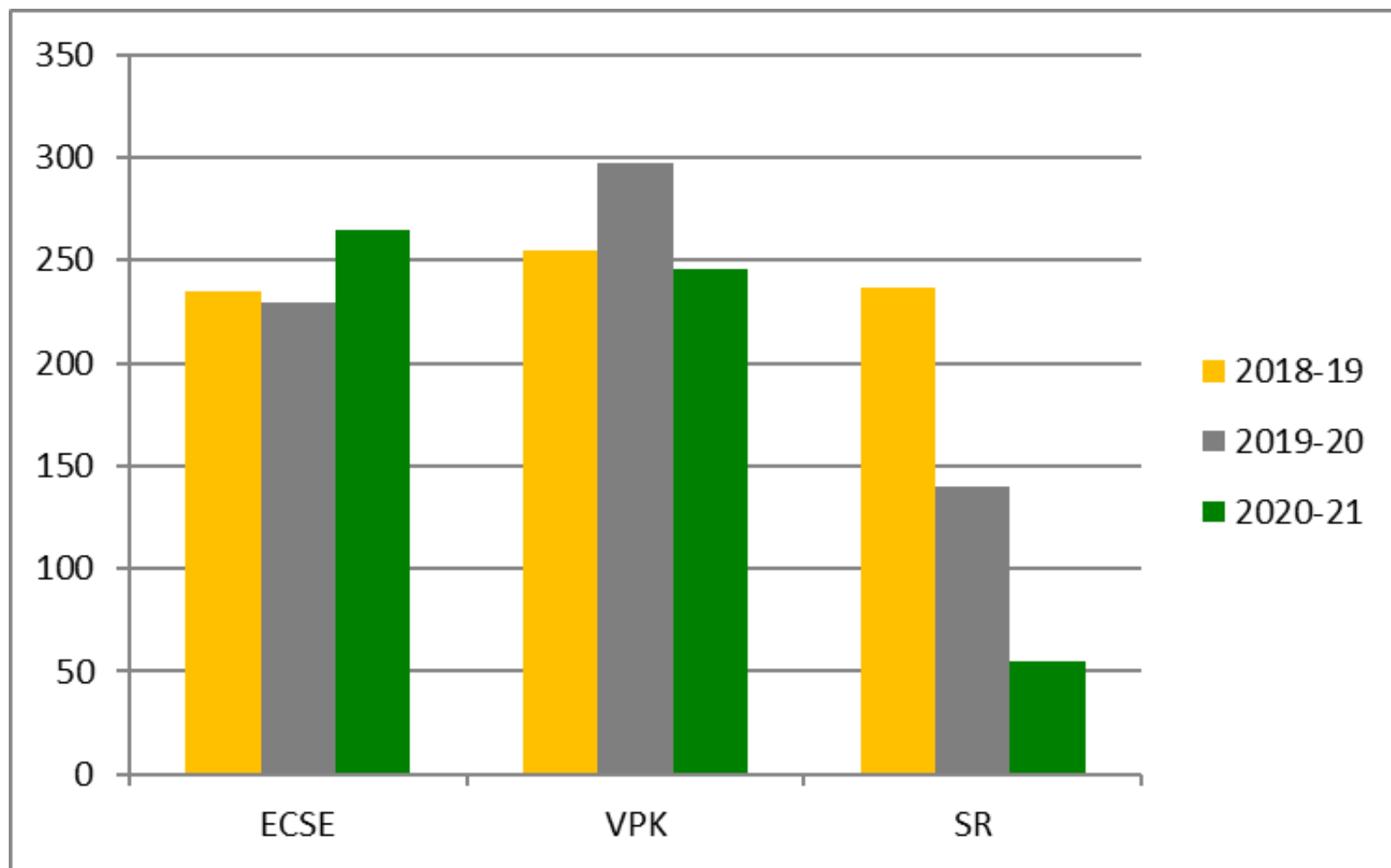
40

21

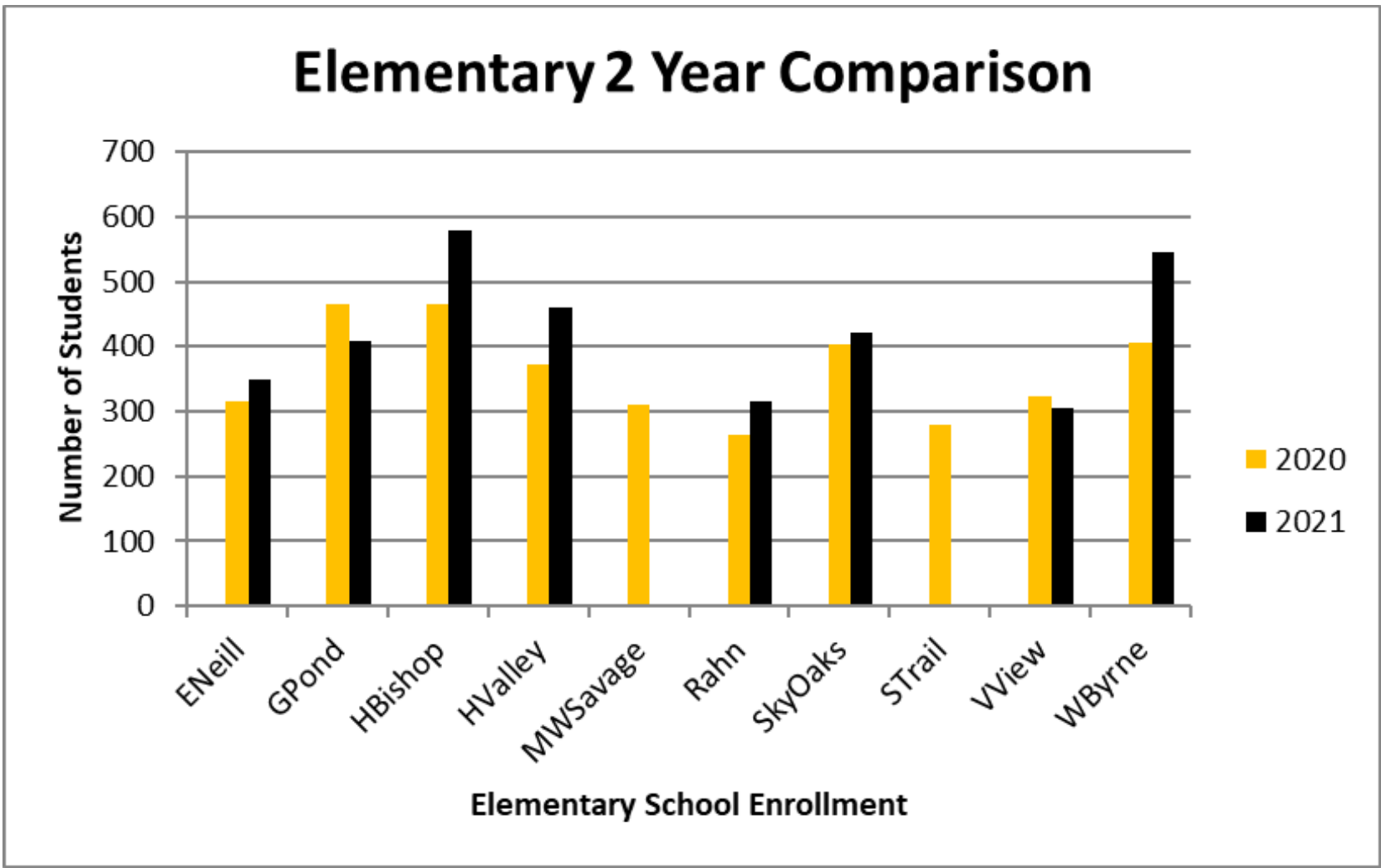
- Early Ed Students are:
 - Early Childhood Special Education (ECSE) – Funded by State & Federal Funds (General Fund)
 - Voluntary Pre-Kindergarten (VPK) – Funded by State Grant (General Fund)
 - School Readiness (SR) – Funded by Tuition and State Pathways Scholarships (Community Education)

Early Ed- 3 Yr Comparison October 1 Seat Count₄₁ Fall 2018 to Fall 2020

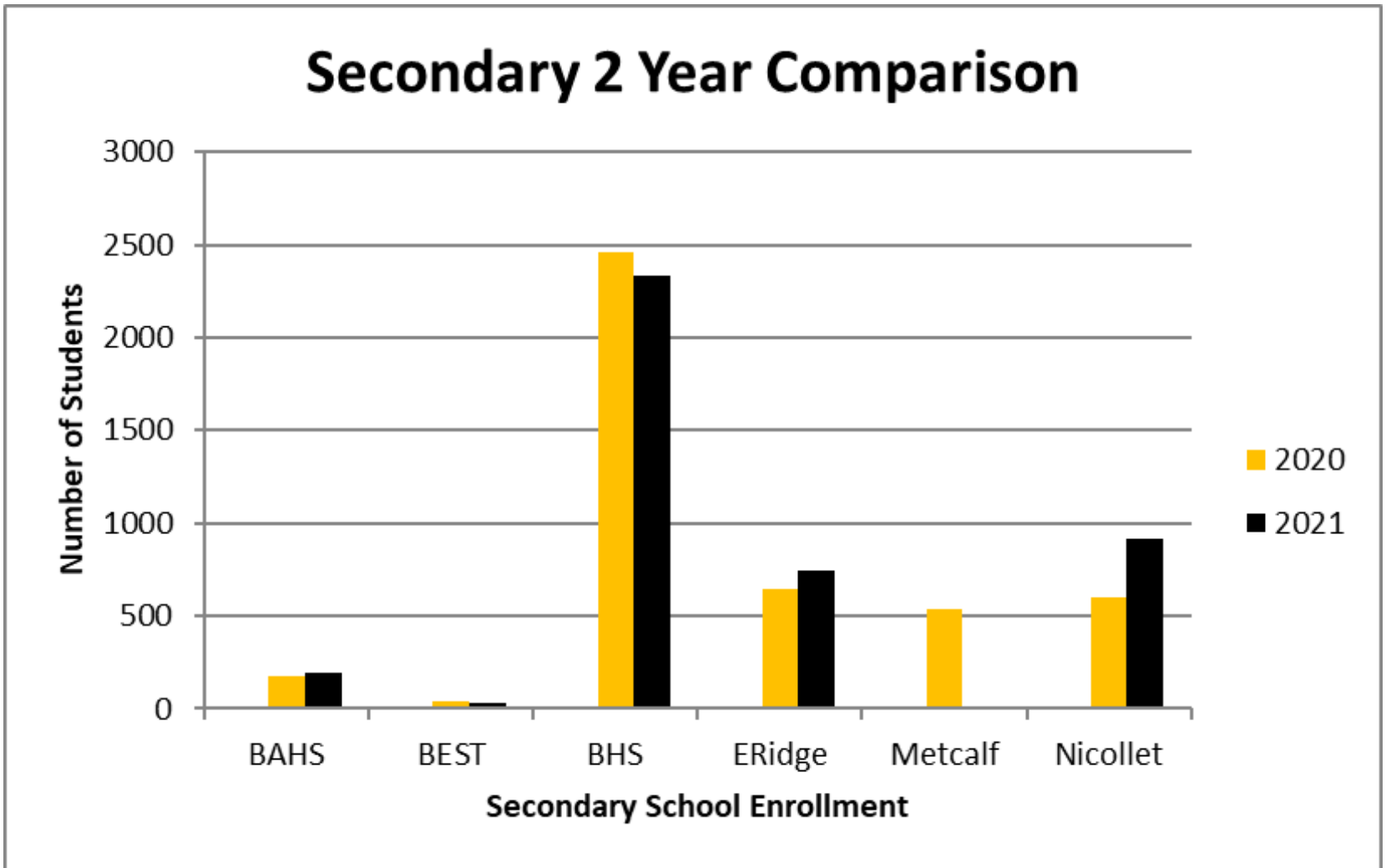
22



Elementary- 2-Yr Comparison October 1 Seat Count FY2020 to FY2021 Grades K-5



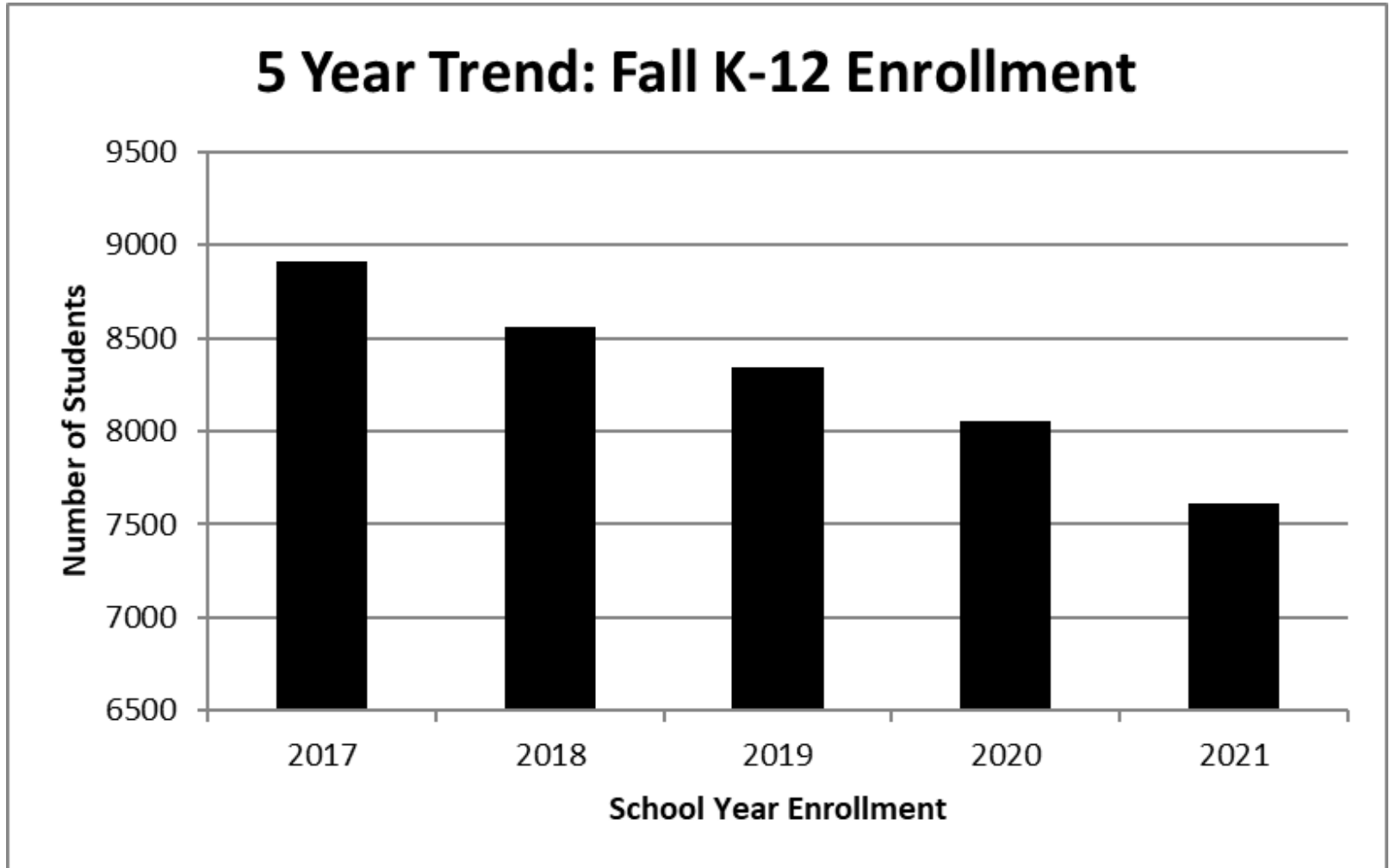
Secondary- 2-Yr Comparison October 1 Seat Count FY2020 to FY2021 Grades 6-12





Historical Enrollment Data- Oct 1

Grades K-12



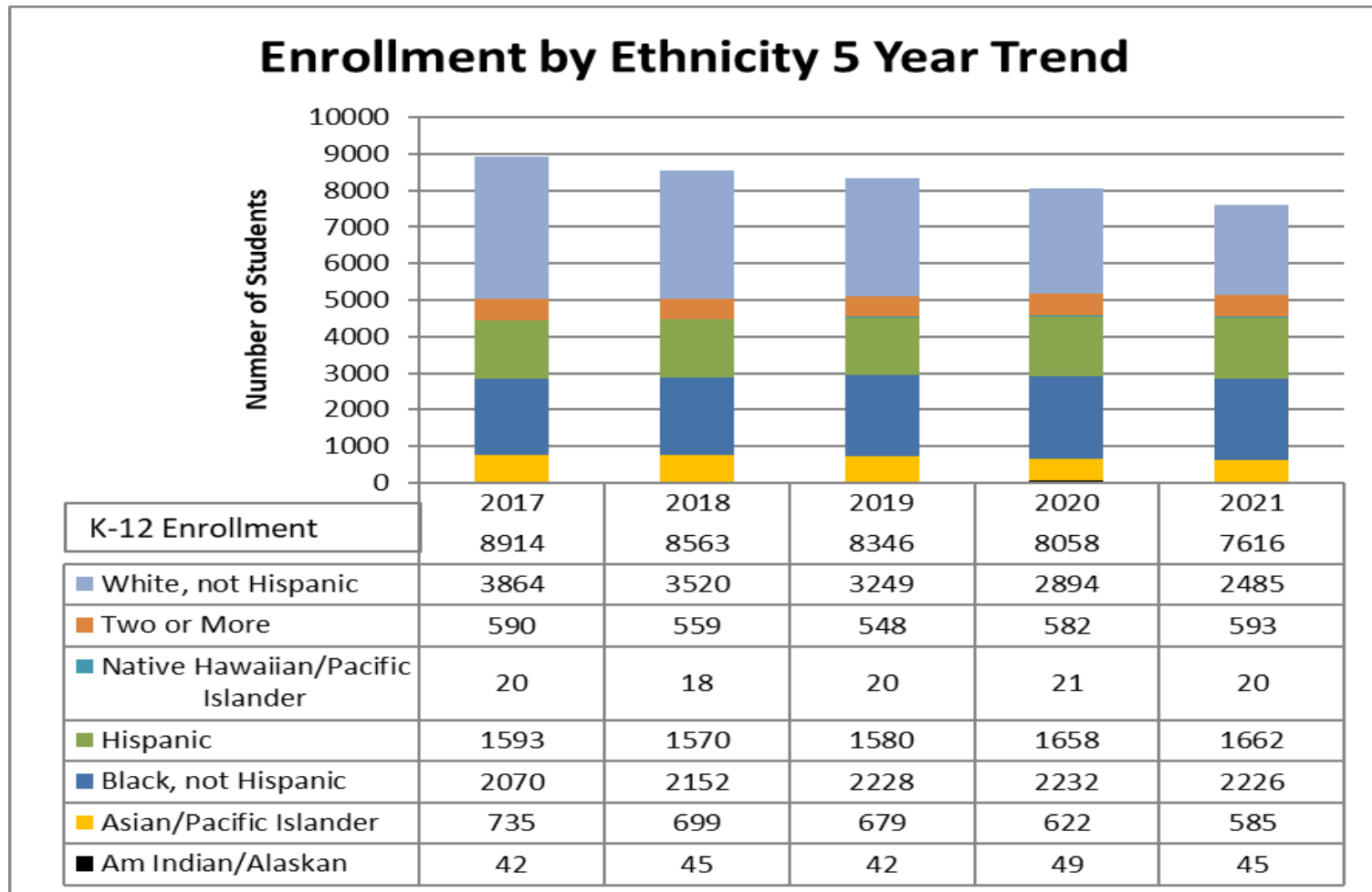
* 2017-20 Finalized MDE Fall Counts

**2020-21 Preliminary MDE Fall Counts

District Composition

Enrollment by Ethnicity Five Year Trend

K-12



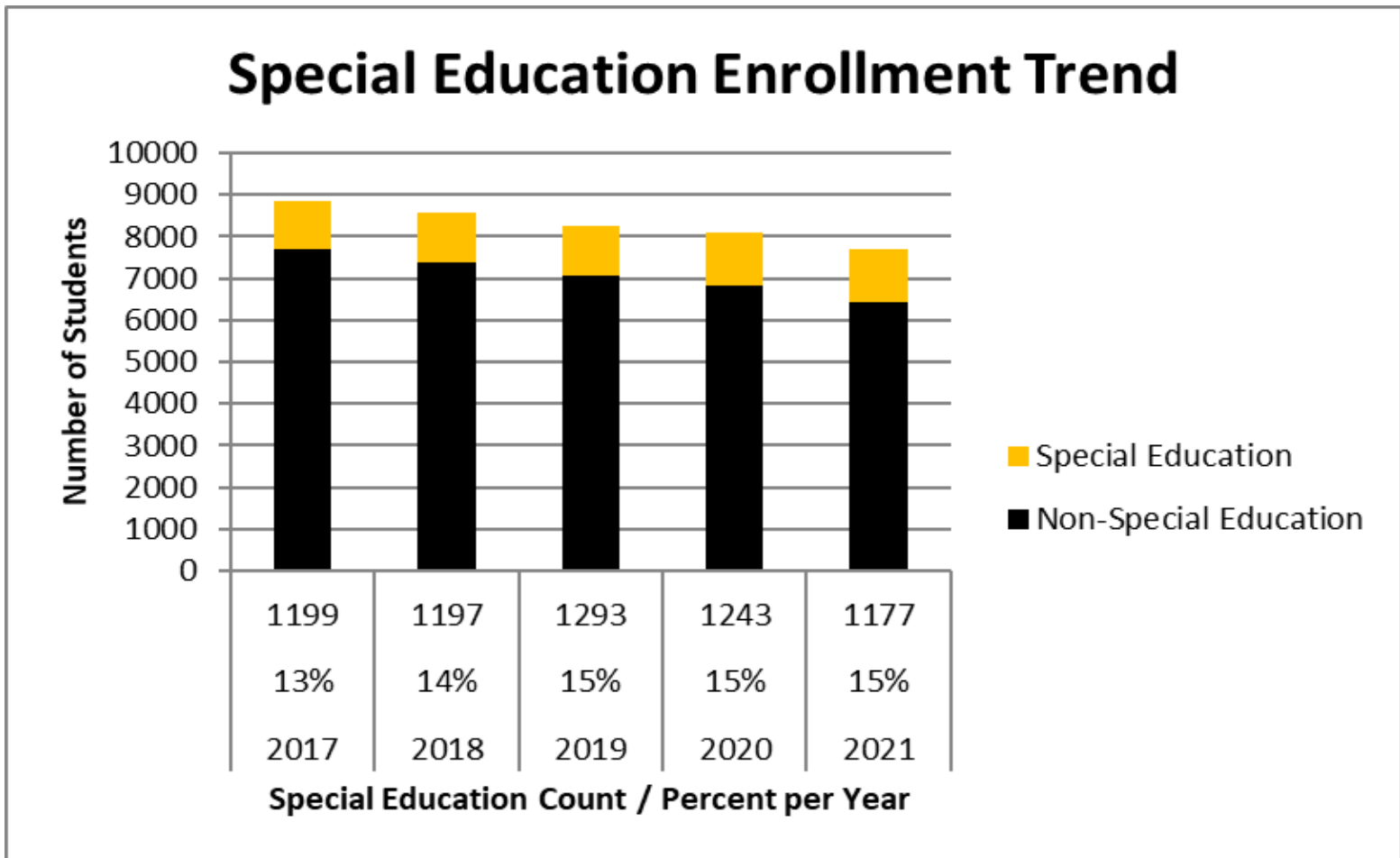
* 2017-20 Finalized MDE Fall Counts

**2020-21 Preliminary MDE Fall Counts

District Composition

% Special Education Enrollment

K-12



* 2017-20 Finalized MDE Fall Counts

**2020-21 Preliminary MDE Fall Counts

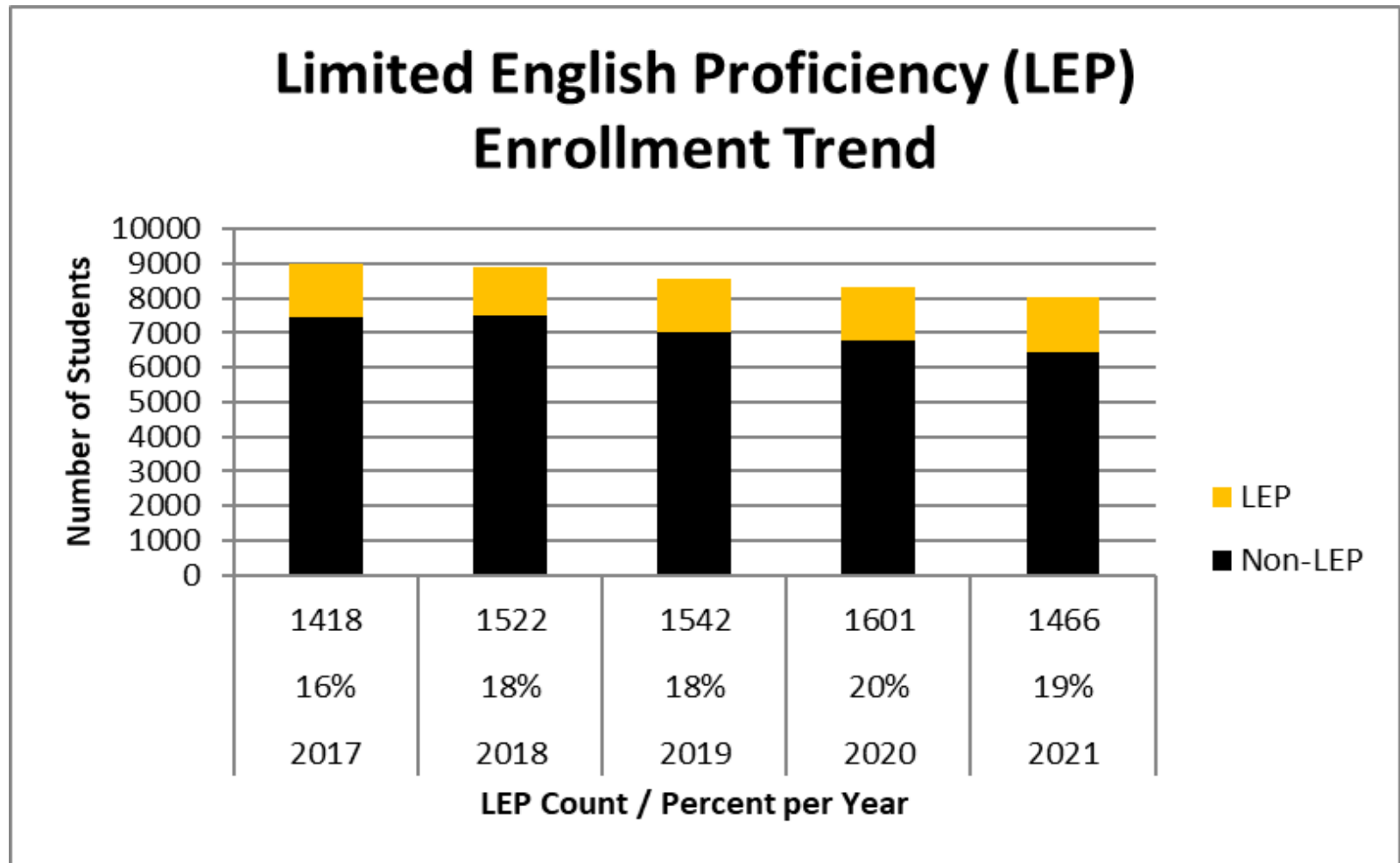
District Composition K-12

Limited English Proficiency Enrollment Trend

K-12

47

28

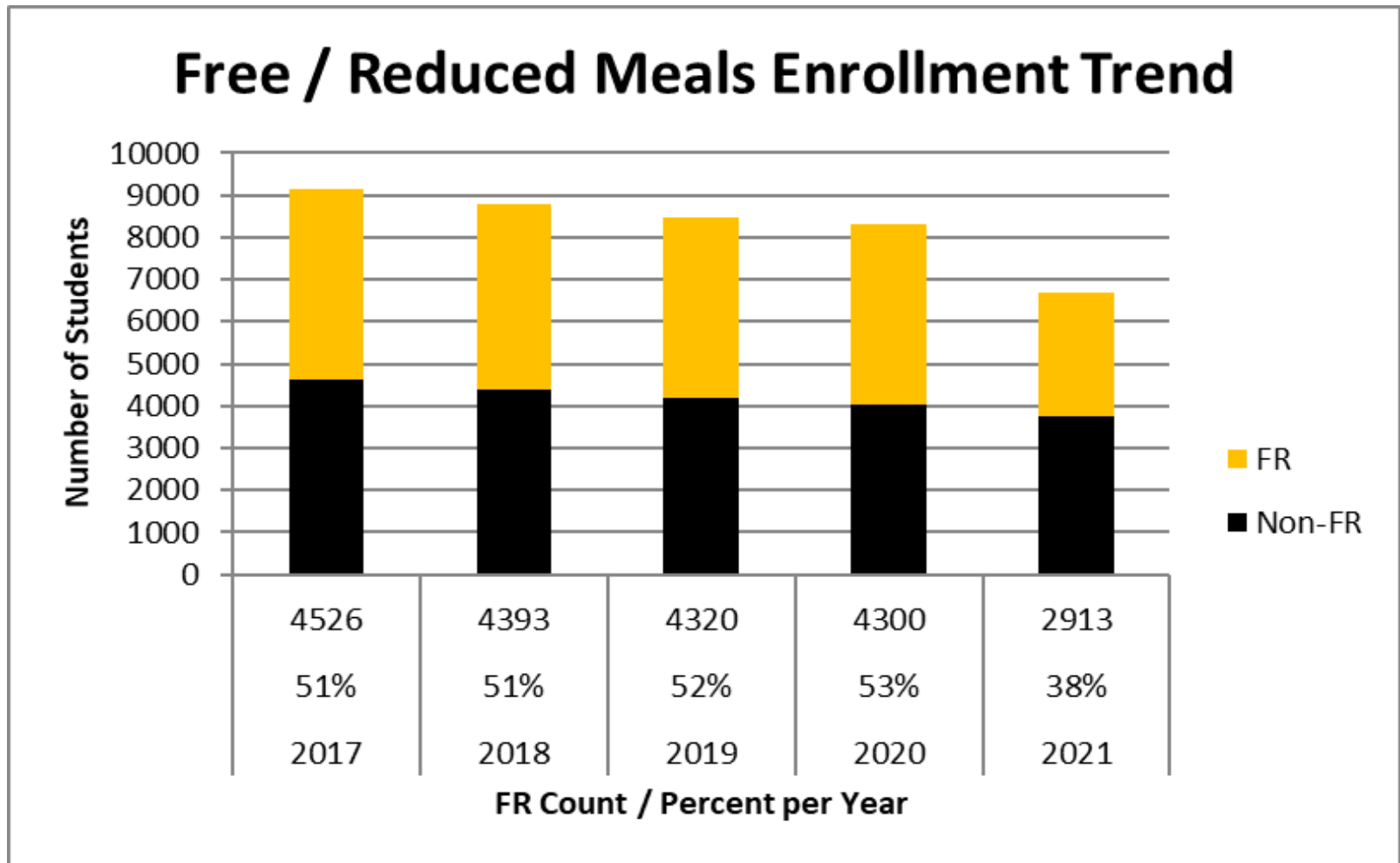


* 2017-20 Finalized MDE Fall Counts

**2020-21 Preliminary MDE Fall Counts

District Composition

% Free and Reduced Eligibility Trend



* 2017-2020 Finalized MDE Fall Counts

**2020-2021 Preliminary MDE Fall Counts: Numbers as of 10/1/2020



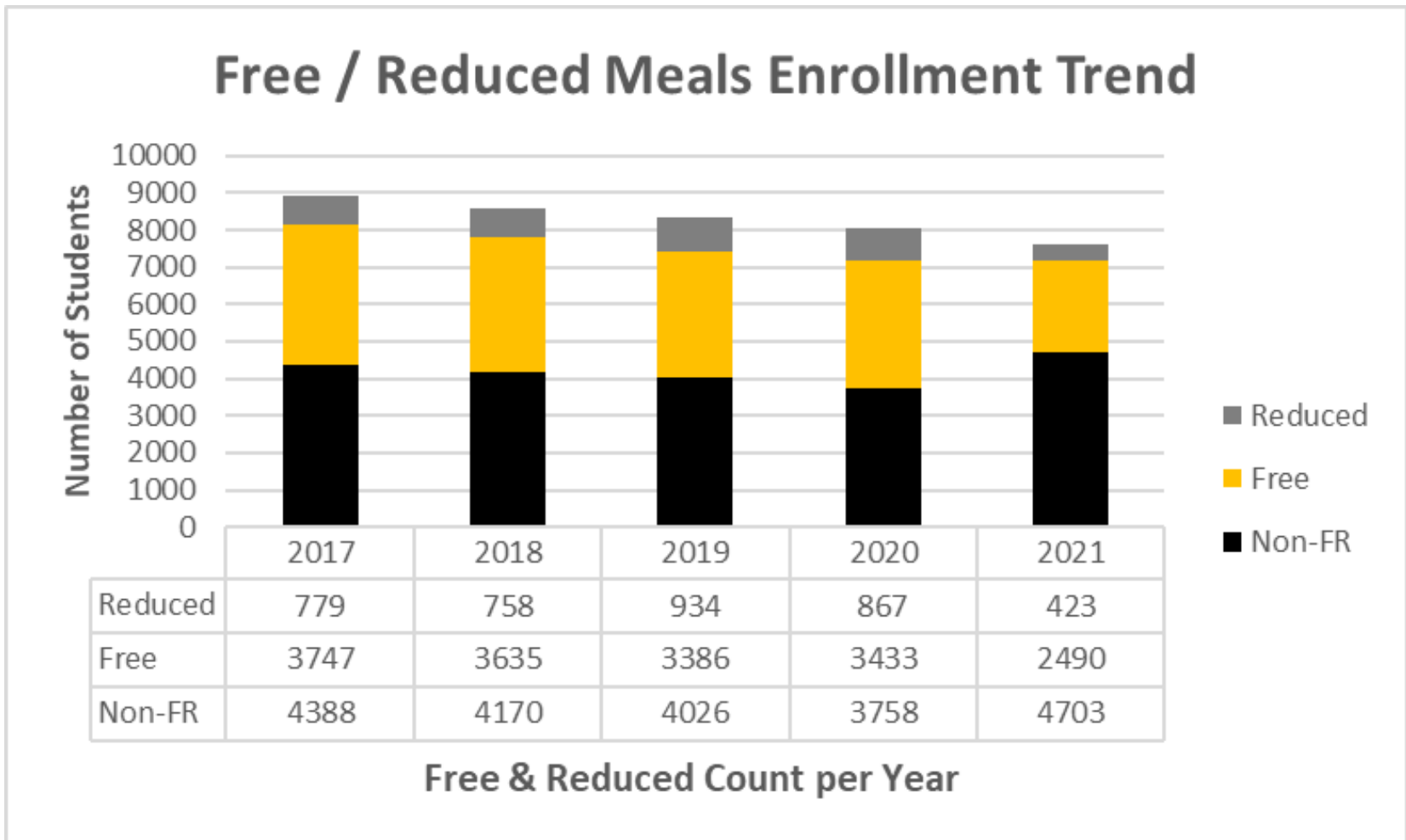
THANK YOU

District **ONE91**

Future Ready. Community Strong.

District Composition

Student Count Free and Reduced Eligibility Trend



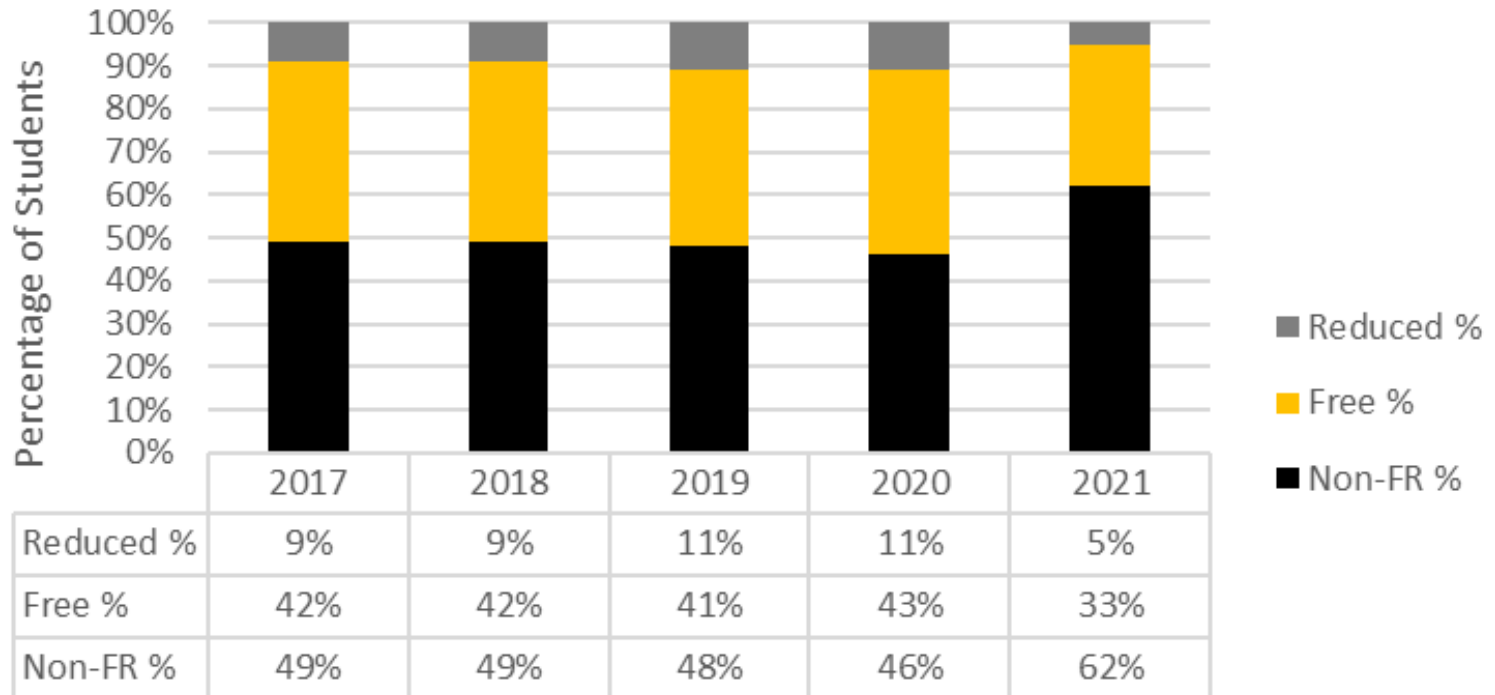
* 2017-2020 Finalized MDE Fall Counts

**2020-2021 Preliminary MDE Fall Counts

District Composition

% Free and Reduced Eligibility Trend

Free / Reduced Meals Enrollment Trend



Free & Reduced Percentage per Year

* 2017-2020 Finalized MDE Fall Counts

**2020-2021 Preliminary MDE Fall Counts



**Agenda III.D.
November 12, 2020**

To: Board of Education

From: Dr. Theresa Battle, superintendent, and Lisa Rider, executive director of business services

Date: November 5, 2020

Re: Receive a Report about Vision One91

Receive a Report about Vision One91 from Dr. Theresa Battle, superintendent, and Lisa Rider, executive director of business services.



Vision 191 Update: Staying True to the Purpose

November 12, 2020

Presenters: Dr. Theresa Battle, superintendent, and Lisa Rider, executive director of business services

Future Ready. Community Strong.

Presentation Purpose

- Provide an overview of continuation of Vision 191 2019-2020.

- Agenda
 - Background
 - History of progress
 - Areas of focus
 - 2019-2021 update
 - Process for recommended projects
 - Ideas for continuing the work

Vision One91

Staying True To Our Vision



BUILDINGS FOR LEARNING
V *One91*
VISION
TECHNOLOGY FOR CLASSROOMS

Background

Areas of Focus for Vision 191

Vision 191 is so much more than buildings, office space and technology. It included Elementary, Middle and High School educational programming to support learning at high levels.

- Technology
- Buildings
- Elementary, Middle and High School Programming
- District mission: Each Student. Future Ready. Community Strong.

February 24, 2015 Referendum Question 1

- Organize our schools to better support learning by:
 - Realigning grades and schools to be K-5, 6-8 and 9-12 to match current best practices and state standards,
 - Repurposing the Senior Campus and adding classrooms at Burnsville High School to accommodate all students in grades 9-12,
 - Remodeling some elementary schools to enlarge some kindergarten classrooms and improve other instructional spaces,

February 24, 2015 Referendum Question 1

(Continued)

- Building an activity center at Burnsville High School for curricular, extra-curricular and community activities.
- Improve security at schools by constructing secure entrances at schools that don't already have them and upgrading surveillance cameras.
- Relocate programs and repurpose offices to provide more effective and efficient spaces for several programs and districtwide employees.

February 24, 2015 Referendum Question 2

Requests approval of a \$2.5 million per year technology (capital projects) levy that would be used to:

- Equip classrooms with technology resources that allow teachers and students to personalize learning and expand curriculum
- Provide ongoing training and support for teachers in effectively using instructional technology in their classrooms
- Ensure district-wide infrastructure meets the needs of today's schools

Looking Back on the Vision 191 Journey

- February 2015
 - Voters approved referendum
- 2016-17
 - Building improvements
 - Consolidation of programs to Diamondhead Education Center
- 2017-18
 - High School Pathways
 - Middle School Model
 - Elementary Makerspaces
- 2018-19
 - Training for non-licensed staff
 - District-wide projects completed to institutionalize Culturally Proficient School Systems (CPSS) in the organization

2019-2021

- Launch of Prek-12 Pathways
- Community Strong- last year held Marnita's Table, students continued their community service, including high school students packing meals for BrainPower every Friday, Partnership with Burnsville Chamber and this fall Burnsville Education Network (BEN) held its first ever Parent Resource Fair
- Technology- due to the 2015 levy, we were somewhat well poised to respond to COVID- 19 by providing learning devices for our students and access to the Internet to students and their families.

2019-2021

Process for recommending projects

- Buildings and office space ideas from staff, and a group to review each idea
- Review and Comment submitted to Commissioner of Education
 - Elementary
 - Middle Schools
 - Burnsville High School Additions and Alterations:
 - Upgrades for emergencies and safety
 - Office spaces: Proposed space for Operations is now the space for Student Support Services and System Improvement & Student Achievement. Enrollment Center moved 2019-2020, proposed to move Finance in previous Enrollment Center space

Vision 191 Funds

10/29/2020 Audit Findings

- \$1,901,825 as of 10/2/2020 - amount remaining in Vision 191 fund

Recommended Projects 2020-2021

	Recommendation as of 10/27/2020	R&C ref	Amount	
1	BHS rock issue at front door	3a	15,825.00	*
2	BHS pool audio system redo	3b	26,000.00	*
3	BHS heat pump issue correction	3a,3b	100,000.00	*
4	Districtwide surveillance cameras	2	100,000.00	*
5	Districtwide door security (needs range 150K-1.7M)	2	150,000.00	*
6	BHS E Commons area furniture replacement	3b	165,000.00	
7	BHS replace main gym sound system	3b	90,000.00	
8	Identify and create open space at Nicollet	11	175,000.00	
9	Replace all movable walls for Sky Oaks classrooms outdated and due to damage	9	225,000.00	
10	BHS Painting of Activity Center and Main Gym	3b	80,000.00	*
11	2 bathroom additions postponed at HB ATSR one sped one reg ed	8	275,000.00	*
12	William Byrne heating issue resulting from addition	7	300,000.00	*
13	BHS replace deteriorated tile in pool	3b	200,000.00	
			1,901,825.00	

* Recommended by Director of Operations, Properties, and Transportation

R&C ref = Review and Comment reference number Pgs 12-15

If not Vision 191 funds, then General Capital Funds

If not Vision 191 funds, then LTFM or Federal funds

[Review and Comment Link](#)



**Agenda III.E.
November 12, 2020**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: November 5, 2020

Re: Update about District 191's Efforts to Implement COVID-19 Related Educational and Public Health Guidance Issued by the MDE and the MDH, Respectively (Maximize resources for optimal student learning)

Dr. Theresa Battle, superintendent will provide an update about District 191's efforts to implement COVID-19 related educational and public health guidance issued by the Minnesota Department of Education (MDE) and the Minnesota Department of Health (MDH), respectively.



Burnsville-Eagan-Savage District ONE91

K-12 Alternative Learning Center (ALC) Summer Programming 2020

**Presenters: Jason Sellars, Ashley Gravink and
Lliane Blons**

EACH STUDENT. FUTURE READY. COMMUNITY STRONG.

K-12 Summer Program Data

Program	Schedule	# of Enrolled Students	Student Outcomes
K-7 Summer Targeted Services	2019: 6 weeks 2020: 4 weeks	2019: 1,159 2020: 710	2019 Math: 30.76% average increase 2019 Literacy: 27.73% average increase 2020 Math: 27.35% average increase 2020 Literacy: 27.16% average increase
8 th Grade STEM Summer Academy	2019: 4 weeks 2020: 4 weeks	2019: 111 2020: 85	2019: 121 credits earned 2020: 76 credits earned
9-12 Credit Recovery Summer Program	2019: 4 weeks 2020: 4 weeks	2019: 441 2020: 396	2019: 335 credits earned 2020: 194 credits earned

*** K-12 programming aligns with MDE summer programming design per COVID requirements

(Based upon National Summer Learning Association program Quality Standards)

K-7 Summer Program DEMOGRAPHICS

Demographics	Total	Percentage %
Black /African-American	287	45 %
Hispanic	166	26 %
White	132	21 %
Two or More	18	3 %
Asian/Pacific Islander	26	5 %
American Indian/Alaskan	1	Less than 1 %
ESL	204	37 %
SPED	74	14 %
Total # of K-7 Students (Active & Withdrawn Only)	635	

Weekly Attendance Data

Total Registered Students for 2020 Summer Program K-7 by Grade Level

K-7 Summer Program Schedule	Grade	Total # of Eligible Enrolled Students	Total # of Active Students	Total # of Withdrawn Students	Total # of Students "no-shows"
Start Date: 7/6/2020 End Date: 7/30/2020 4 Total Weeks Mondays - Thursdays <u>K-5: 2 Hours Daily</u> 10:00AM – 11:00AM & 1:00PM – 2:00PM <u>6-7: 3 Hours Daily</u> 9:00AM 10:15AM 11:30AM	K	104	97	5	2
	1	89	85	2	2
	2	102	96	4	2
	3	99	96	3	0
	4	70	68	0	2
	5	91	88	1	2
	6	50	47	0	3
	7	45	41	2	2
	Total	650	618	17	15

K-7 Summer Program Student Survey Feedback

If you tell someone about summer school what would it be?

“I would say it was fun and that the teacher made things easy to learn faster and made us get ready for middle school.”

“I liked it a lot because I got to see some friends from my school and make friends from other schools.”

“Summer school is fun and you get to have a lot of experiments with science.”

“I would like to do it again but what I like about it was that I learned about nature and animals.”

“I really liked when my teacher help me cuz she helps not to quit when it’s hard.”

“I never liked Math until summer. My teacher made it fun to learn math for me.”

K-7 Summer Program Parent Survey Feedback

Please share your feedback as a parent regarding K-7 summer programming.

"I really liked the zoom classes and the fact that the kids were able to interact with their teacher. They were able to put a face to the name and were able to get to know them also."

"I loved the interaction. The zoom calls were super beneficial and my child loved being able to see her teacher. I felt like the curriculum was good too. Kept her attention and she willingly did her assignments."

"Everything about it. It was well organized and so far above what was offered this spring. My daughter's teacher was engaging. The small class size allowed all class and individualized teaching. The 2 hours of scheduled live class was the right amount of time for school (and a bit work in between). I also was happy there was both online and hands on work."

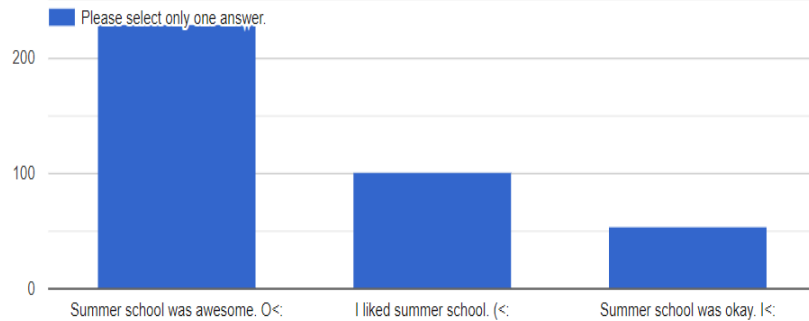
"I really think the summer programming was more effective than spring distance learning was. I really see the value and think it was the exact right amount of in class learning. I think if there was a few more assignments it could be a good substitute for fall. For instance, if we incorporated 15-20 minutes of reading per day, this could be a great foundation. My kid particularly loved the science. For fall, we've already elected to keep our child home and I'd be more than willing to make trips to pick up supply kits for science and math."

"I am very relieved with the improvements made for distance learning this summer. I was happy that there was more individualized help for math and reading for those students that need it. My child has been behind in both subjects and would benefit in Fall from either one on one help or a smaller group of students are her level to learn the skills she misses from everyday class."

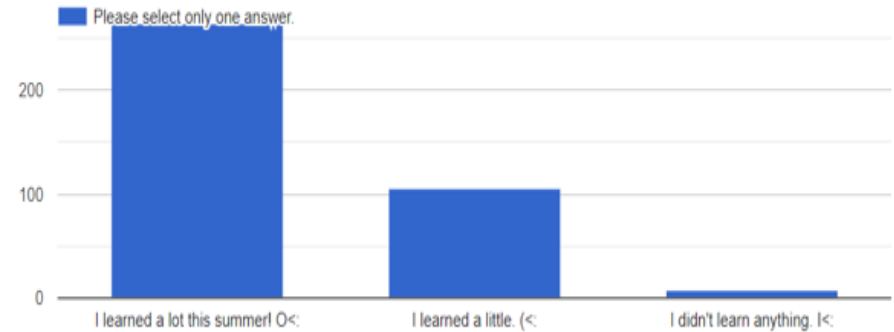
"Honestly, every aspect seemed planned, organized, and great follow through by the summer staff. I am not impressed easily, and this was impressive."

K-5 Summer Program Student Survey Feedback

Overall, did you like summer school?

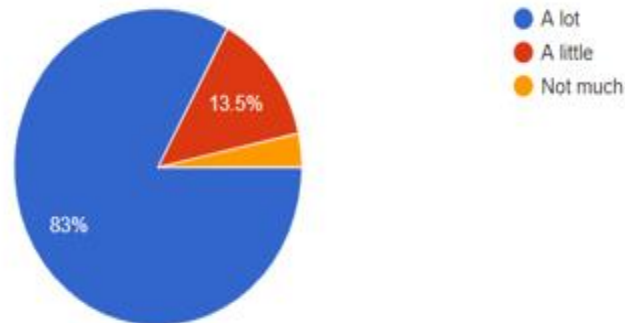


How much do you think you learned this summer?



Did your teacher make things fun in class?

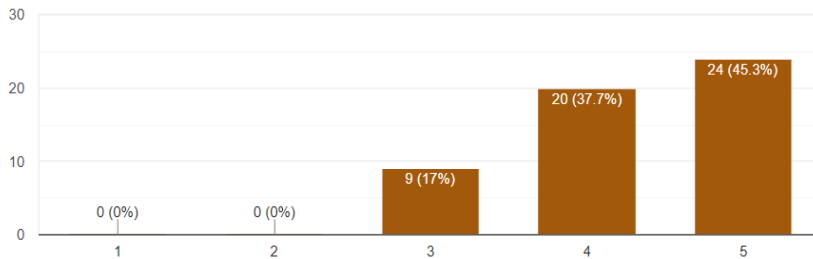
377 responses



K-5 Summer Program Parent Survey Feedback

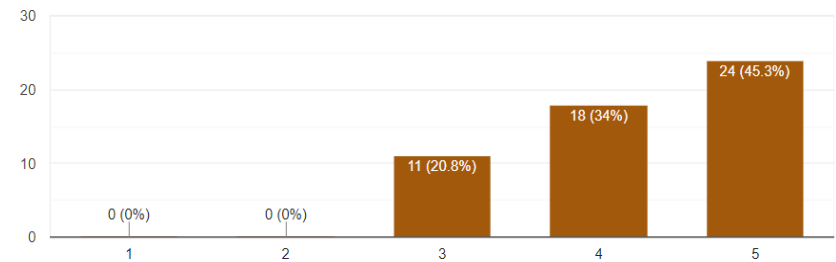
On a scale of 1-5, with 1 being the lowest and 5 being the highest, please rate the K-5 summer experience for you and your child. (En una escala de 1-5, siendo 1 el más bajo y 5 el más alto, califique la experiencia de verano K-5 para usted y su hijo.) (Fadlan dooro darajada ubadkaaga uu dhigtey xagaagan. Haddii aad leedahay caruur dhigata fasallo kala duwan fadlan dooro dhammaan heerarka fasal ee adiga quseeya adiga qoyskaaga.)

53 responses



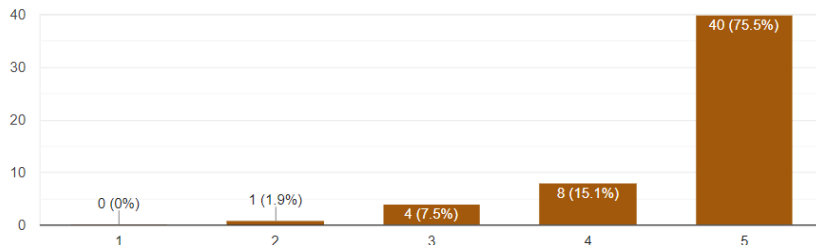
On a scale of 1-5, with 1 being the lowest and 5 being the highest, please rate your thoughts on using Zoom to teach students online. (En una escala de 1 a 5, donde 1 es el más bajo y 5 el más alto, califique sus pensamientos sobre el uso de Zoom para enseñar a los estudiantes en línea.) (Qiyaasta 1-5, iyadoo 1 ay tahay ta ugu hooseysa iyo 5 ta ugu sarreysa, fadlan qiimee afkaarada ku saabsan adeegsiga Zoom si aad ardayda ugu barato internetka.)

53 responses



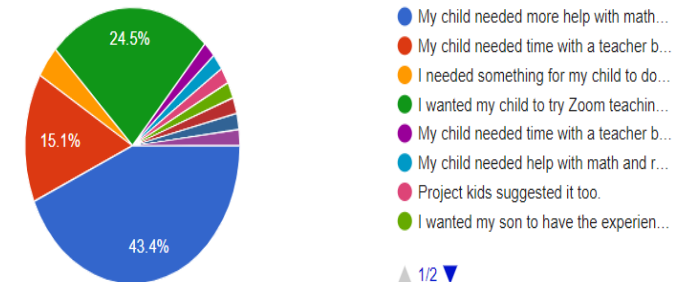
On a scale of 1 to 5, with 1 being the lowest and 5 being the highest, did you feel supported as a parent when you contacted the K-5 summer program staff for help? (En una escala del 1 al 5, siendo 1 el más bajo y 5 el más alto, ¿se sintió apoyado como padre cuando se comunicó con el personal del programa de verano K-5 para pedir ayuda?) (Qiyaasta 1 ilaa 5, oo 1 uu yahay kan ugu hooseeya iyo 5 uu yahay kan ugu sarreeya, miyaad dareentay taageerada waalid ahaan markaad la xiriirtay shaqaalaha barnaamijka barnaamijka K-5 xaga xagaaga?)

53 responses



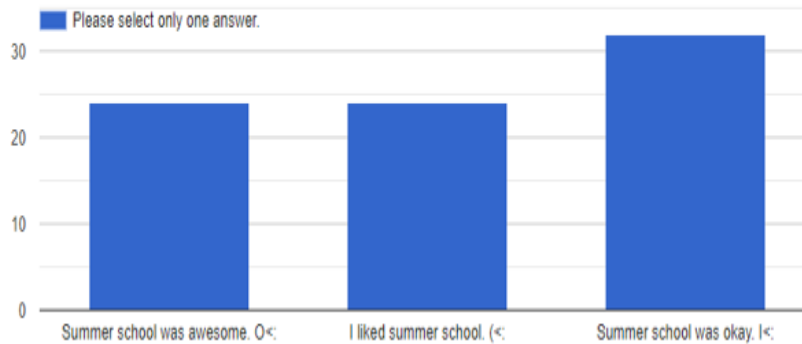
Why did you choose to register your child for the K-5 program? (¿Por qué elegiste registrar a tu hijo para la escuela de verano?) (Maxaad u dooratay inaad ilmahaaga uga diiwaangeliso barnaamijka K-5?)

53 responses



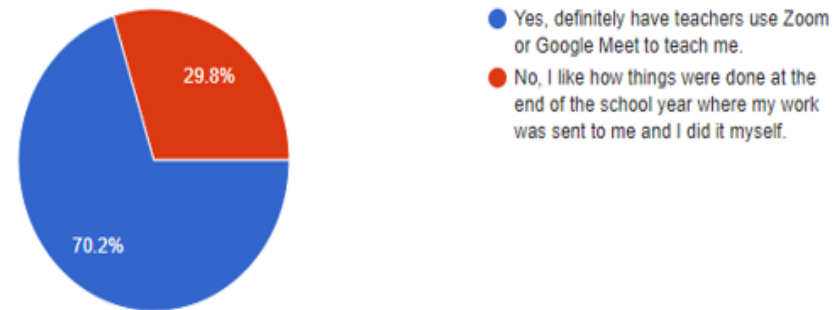
6-7 Summer Program Student Survey Feedback

Overall, did you like summer school?



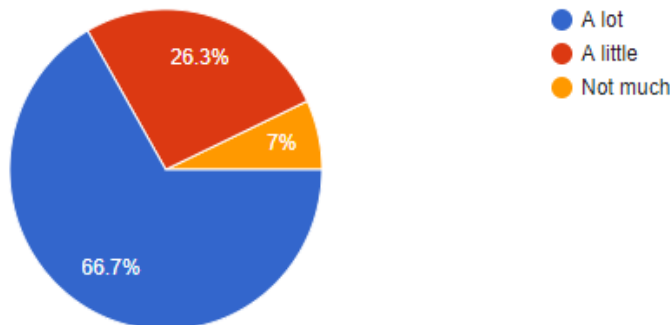
If school can't be in person this fall due to health concerns, would you recommend that teachers use Zoom or Google Meet for teaching students?

57 responses



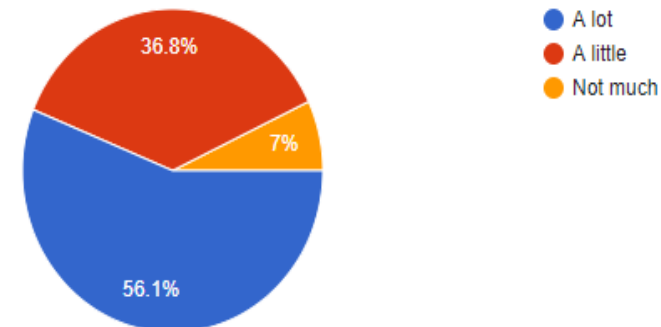
Did you like the STEM science class?

57 responses



Do you feel you learned a lot of math this summer from your teacher?

57 responses



Summer Program Lessons learned

- Developing a consistent, synchronous schedule for students and families
- Creating and distributing curriculum kits with all of the necessary materials students require to learn
- Developing and implementing hands-on, student centered lessons designed to engage students in their own learning
- Supporting students, families, and teaching staff with technology assistance when required

K-7 Summer Program Teacher Feedback

Summer Kindergarten Teacher:

Ashley Gravink
Vista View Elementary School

Summer Program Middle School Teacher:

Liane Blons
Nicollet Middle School

Thank You and More Information

ISD ONE91 ALC year round programming includes:

- Burnsville Youth Collaborative (BYC – Grades 6-8)
- Partners Achieving Learning Success (PALS – Grades K-5)
- K-7 Summer Targeted Services (Grades K-7)
- 8th Grade STEM Summer Academy (For 8th graders going into 9th grade)
- 9-12 Credit Recovery (Grades 9-12)

For more information regarding these programs, please contact:

Jason Sellars

952.707.4126

jsellars@isd191.org



Athletics & Activities While in Distance Learning Model

A Dialed Approach

Fall Sports & Activities in Distance Learning

- Fall Sports (Volleyball & Football) will continue as currently being operated
- In-person Fall Activities (Debate & Fall Play) will continue as currently being operated
- Fall Activities and Athletics will adhere to district-approved, activity-specific COVID Plans



Winter Sports & Activities in Distance Learning

- A decision will be made at least weekly on Thursday afternoon for the upcoming week of where the dial will be set based on a “trifecta” of data (county numbers, zip code/boundary numbers, and District 191 numbers),
- ISD 191 Athletics & Activities COVID Response Team (made up of district health professionals and school leaders) will determine the dial placement for each group in consultation with the Regional Support Team, MDE MDH, and/or MSHSL



Winter Sports & Activities in Distance Learning

- Operating on “0” is the most restrictive and operating on “6” is completely open
- Each number on the dial will address a different level of practice, competition and spectator restrictions



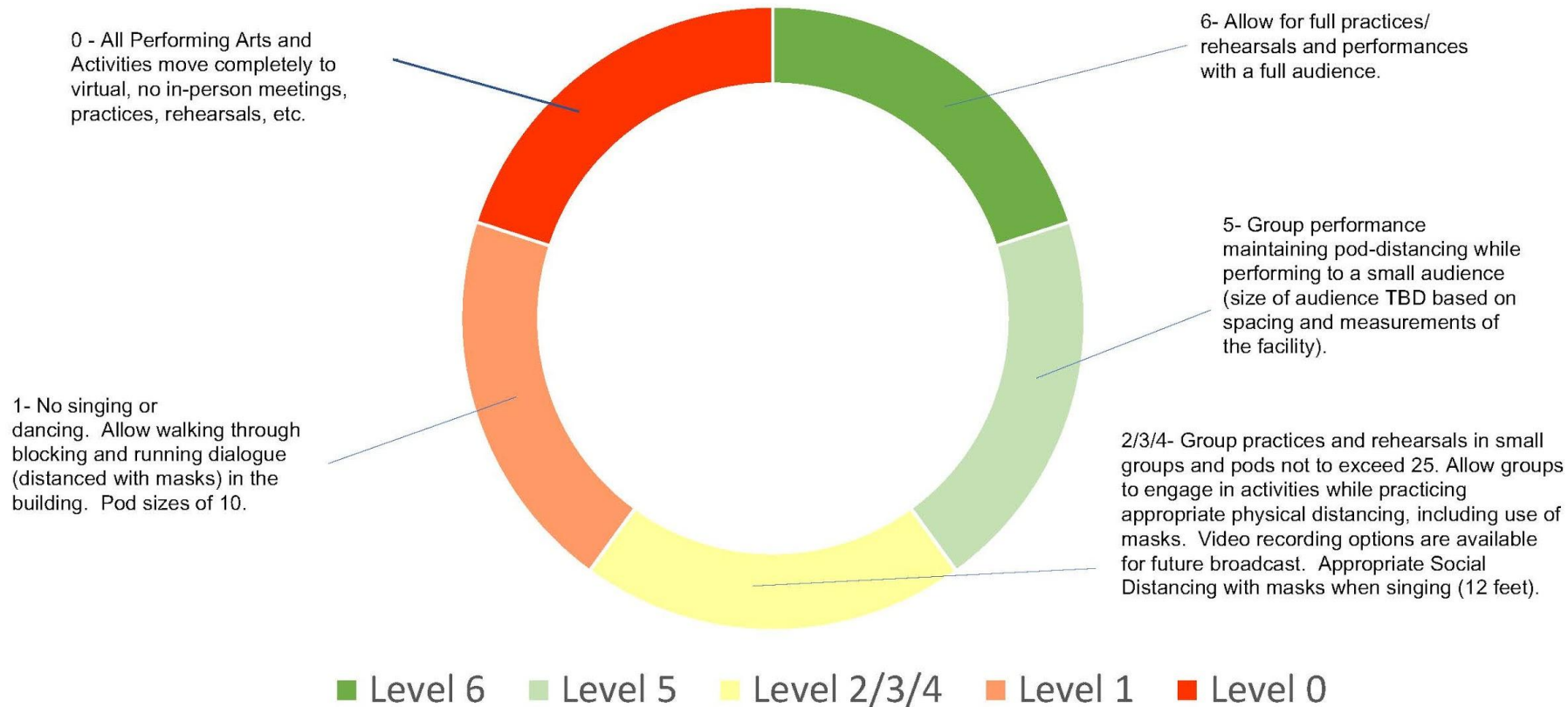
Winter Sports & Activities in Distance Learning

- Activities include examples like: Drum Line, Theater, Robotics, Speech, Mock Trial, Quiz Bowl, DECA, Math League, Science Quiz Bowl

*Please note that each sport or activity may require a separate determination on the dial based on specific data or information relevant to that sport or activity (i.e. increased number of cases in that program, nature of activity, etc.)

Winter Activities in Distance Learning

Performing Arts and Activities Protocols



Winter Sports & Activities in Distance Learning

- Winter Sports & Activities will operate on a dial system
- The designated points will run from "0" to "6"
- Athletics will be grouped into two groups*
- Group 1 includes individual in nature or not competing with a direct opponent (Alpine Ski, Competitive Cheer, Dance Team, Nordic Ski, Olympic and Power Weightlifting, and Boys Swim & Dive (when done virtually))
- Group 2 includes team sports in nature or involves competition with a direct opponent (Adapted Floor Hockey, Basketball, Hockey, Boys Swim & Dive – In-person meets, and Wrestling)

*Please note that each sport or activity may require a separate determination on the dial based on specific data or information relevant to that sport or activity (i.e. increased number of cases in that program, nature of activity, etc.)

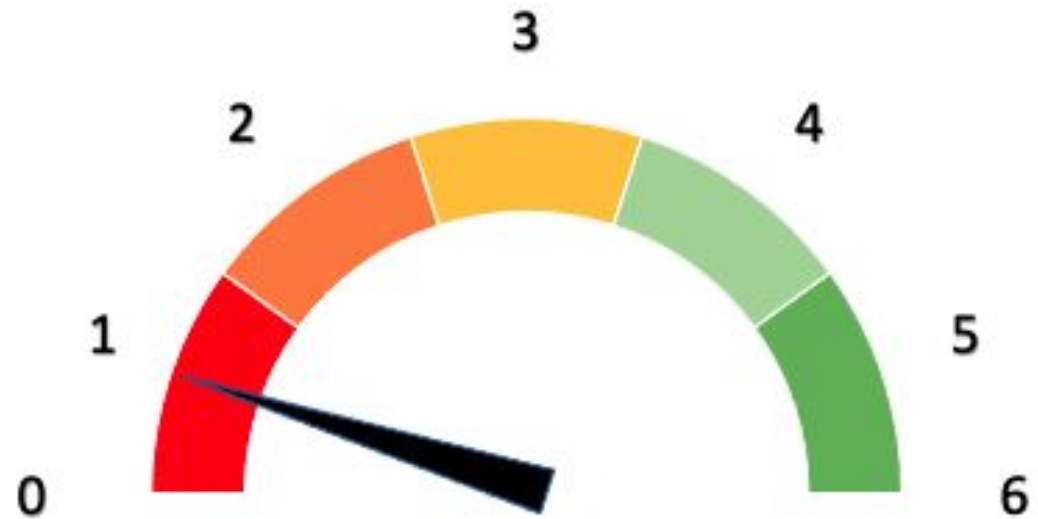
Winter Sports in Distance Learning at a “0”

- Groups 1 & 2
 - It has been determined it is unsafe to continue with in-person activities
 - Virtual coaching
 - No in-person meetings, practices, or competitions



Winter Sports in Distance Learning at a “1”

- Groups 1 & 2
 - In-Person
 - Individual skills and drills ONLY
 - Students **MUST** not engage in direct competition with teammates or coaches during practice, and **MUST** adhere to social distancing during practice
 - Only conditioning and individual development activities allowed



Winter Sports in Distance Learning at a “2”

- Group 1
 - ALLOWED to compete
 - NO SPECTATORS for indoor events
 - Limited to 2 family spectators at outdoor events
- Group 2
 - Allowed to practice
 - Limited competitive drills in SMALL pods
 - Limited intra-squad competitive activity within practice



Winter Sports in Distance Learning at a “3”

- Group 1
 - ALLOWED to compete
 - NO SPECTATORS for indoor events
 - Limited spectators for outdoor events
- Group 2
 - Full team practices
 - Competitive activity allowed within practice
 - Intra-squad scrimmages allowed



Winter Sports in Distance Learning at a “4”

- Group 1
 - Allowed to compete
 - Limited spectators allowed for all competitions (indoor and outdoor)
- Group 2
 - Allowed to compete
 - NO spectators allowed



Winter Sports in Distance Learning at a “5”

- Group 1
 - Allowed to compete
 - Spectators allowed for indoor and outdoor events per MDH guidelines
- Group 2
 - Allowed to compete
 - Limited spectators allowed



Winter Sports in Distance Learning at a “6”

- Groups 1 & 2
 - Allowed full competitions
 - No spectator restrictions



Winter Sports & Activities in Distance Learning

- We will continue to monitor the success of this plan and adjustments will be made as needed.



Winter Sports & Activities in Distance Learning

Thank you!





**Agenda III.F.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Abigail Alt, chair

Date: November 5, 2020

Re: Board Member Reports

Receive reports from board members.

**Agenda III.G.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Abigail Alt, board chair

Date: November 5, 2020

Re: Committee, Board Appointment and School Assignment Reports

Receive reports on Board committees, appointments, and school assignments.

Committees:

- Policy Review Committee – Lesley Chester
- Negotiations Committee – Darcy Schatz
- Legislative Committee - Scott Hume
- Student Performance and Achievement Committee – Abigail Alt

Board Appointments:

- AMSD (Association of Metropolitan School Districts) – DeeDee Currier
- District 917 – DeeDee Currier
- Burnsville High School Hall of Fame – DeeDee Currier
- Burnsville Chamber of Commerce Policy Committee – Darcy Schatz
- Foundation 191 – Scott Hume
- MSBA (Minnesota School Boards Association) – Scott Hume
- MSHSL (Minnesota State High School League) – Eric Miller

School Assignments:

Abigail Alt	Eagle Ridge Middle School
Eric Miller	Nicollet Middle School
Darcy Schatz	Vista View Elementary Edward Neill Elementary
DeeDee Currier	Harriet Bishop Elementary
Lesley Chester	Gideon Pond Elementary
Scott Hume	Rahn Elementary



**Agenda III.H.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Milkoomie Addisu, student representative to the school board

Date: November 5, 2020

Re: Student Representative Report

Receive a report from Milkoomie Addisu, student representative.



**Agenda III.I.
November 12, 2020**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: November 5, 2020
Re: Superintendent Report

Receive a report from Dr. Theresa Battle, superintendent.

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 October 22, 2020

The meeting of the Board of Education was called to order by Chair Alt at 6:30 p.m. The meeting took place in person at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN and via electronic means pursuant to Minnesota Statute 13.D.021.

Call to Order

Members present: Currier, Chester, Hume, Miller, Schatz, and Chair Alt. Others in attendance were Superintendent Battle, Student Representative Addisu, administrators, and staff.

Attendance

Alt welcomed the audience and asked Miller to lead the Pledge of Allegiance.

Pledge of Allegiance

Moved by Schatz, seconded by Miller, to approve the agenda. A roll call vote was taken and the motion carried unanimously (6,0 with Currier, Hume, Miller, Schatz Alt, and Chester voting in favor and none voting against).

Agenda

Received a report about the District Equity Plan from Dr. Theresa Battle, superintendent, and Imina Oftedahl, director of curriculum, instruction and assessment.

Reports

Received an update from Dr. Theresa Battle, superintendent about District 191's efforts to implement COVID-19 related educational and public health guidance issued by the Minnesota Department of Education (MDE) and the Minnesota Department of Health (MDH), respectively.

Received committee reports from Chester on behalf of the Policy Review Committee, Hume on behalf of the Legislative Committee, and Alt on behalf of the Student Performance and Achievement Committee. Currier reported about AMSD, ISD 917 and the Burnsville Hall of Fame.

Received a report from Alt about the Board Self Evaluation.

Moved by Chester, seconded by Hume, to approve the consent agenda:

Consent Agenda

-Approve minutes of the regular board meeting on October 8, 2020.

Minutes

-Approve personnel recommendations for Hodan Ibrahim, Jessica Scott, Linda Hey, Angela Gislason, Astrid Sandoval Martinez, Brenda Becker, Hodan Ibrahim, Marcy Casler, Naoual Benzahra, and Michele Curtis.

Personnel

-Adopt a resolution to approve and accept donations as presented.

Donations

-Approve August payroll checks in the net amount of \$3,883,926.04, August claims to date, wire transfers and adjustments totaling \$7,093,877.49. Accept August receipts of \$16,327,131.13 and investments for the General Fund & 2015A School Building Bonds and OPEB of \$57,262,139.88 as of August 31, 2020.

Checks, Claims,
 Receipts and
 Investments

Budget Analysis

-Accept the Budget Analysis for the month ending August 31, 2020.
 -Approve non-substantive changes to Policy 602: *Organization of School Calendar and School Day*.
 -Approve scheduling a Board retreat on Wednesday, November 18, 2020 at 5:30 p.m. for Board planning and development.
 -Approve appointing and/or assigning Scott Hume to the Minnesota School Boards Association (MSBA), Lesley Chester to the Legislative Committee, DeeDee Currier to the Negotiations Committee and Darcy Schatz to Neill Elementary.
 A roll call vote was taken and the motion carried unanimously (6,0 with Hume, Miller, Schatz Alt, Chester and Currier voting in favor and none voting against).

Policies

Moved by Schatz, seconded by Hume, to adopt the following resolution establishing the procedure to fill a school board director vacancy by appointment.

WHEREAS, a vacancy exists on the Board of Education due to the resignation of Jen Holweger; and

WHEREAS, a vacancy exists, in the office of school board director, with a term expiring the first Monday of January, 2023, and,

WHEREAS, the vacancy occurs after the last day to file affidavits of candidacy for the next school district general election; and

WHEREAS, more than two years remain in the unexpired term.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Independent School

District No. 191, State of Minnesota, as follows:

1. The Board will appoint an individual to serve in the vacant director's position until a successor is qualified at a special election.
2. The Board of Education will accept applications from individuals interested in filling the vacant director's position beginning on October 23, 2020, at 8:00 a.m. and ending on November 6, 2020, at 1:00 p.m.
3. The appointment will be evidenced by a resolution adopted by the Board of Education and entered into the School Board minutes and will continue until a special election is held under Minnesota Statutes Section 123B.09, Subd. 5.
4. The appointee will be sworn in as a director of the Independent School District No. 191 Board of Directors during a regular business meeting of the Board to be held on January 14, 2021.

A roll call vote was taken and the motion carried unanimously after discussion (6,0 with Miller, Schatz Alt, Chester, Currier, and Hume voting in favor and none voting against).

Board
Appointment
Procedure

Moved by Hume, seconded by Miller, to adopt the formal resolution approving the Open Facilities Action Plan and Authorizing Administration to Proceed with Next Steps for Possible Sale/Lease of Open Facilities of ISD 191.

Open Facility
Resolution

BE IT RESOLVED by the School Board of Independent School District

#191, State of Minnesota, as follows:

1. The School Board of Independent School District 191, intends to seek special legislation by the Minnesota Legislature to provide that notwithstanding the provisions of Minnesota Statutes, Section 123B.51, subdivisions 4 and 6, proceeds of the sale or lease of current school facilities or land may be transferred into the general undesignated fund to the full extent permitted under federal tax law and associated U.S. Treasury regulations. It is understood that no land and/or building sales or lease agreement shall be executed by the District before legislation authorizing such a transfer has been approved.
 2. Pursuant to Minnesota Statutes, Section 123B.51, Subdivisions 3 and 4, land and buildings will not be sold or leased to organizations that would compete with One91 for enrollment or funding, or that would operate in any way that would interfere with the educational programs taking place on such property.
 3. The proposed open facilities action plan encompasses the following:
 - a) Marion W. Savage Elementary (MWS) and Sioux Trail Elementary (ST) will continue to be used as ISD 191 childcare facilities as long as COVID impacts our ability to group and transport ISD 191 students. Once COVID is no longer a consideration, we will actively work to find noncompetitive partners for a lease arrangement of these facilities.
 - b) River Ridge Education Center will continue to house BEST until a purchaser for the facility is found and a sales agreement is negotiated and executed, at which time BEST will move to Diamondhead Center (DEC).
 - c) Subject to Minnesota Statutes, Section 123B.51, subdivisions 3 and 4 and federal tax regulations, District administration may lease some or all space at Metcalf Middle School (MMS) to noncompetitive partner organizations with an understanding that such leases will terminate at such time as the School Board of Independent School District 191 agrees to sell the land and building of MMS.
 - d) Up to 4 acres of land at DEC may be sold after special legislation has been adopted as discussed in paragraph 1 above.
 4. The Board hereby approves the open facilities action plan as presented to the Board. District staff and consultants are hereby authorized and directed to proceed with the implementation of the open facilities action plan, including without limitation pursuing special legislation substantially as described in this resolution, subject to approval by the Board of any special laws approved by the State Legislature as provided in Minnesota Statutes, Section 645.021, and further subject to approval by the Board of any contract for the sale or lease of any District facility or land contemplated in this resolution.
- A roll call vote was taken and the motion carried unanimously with discussion (6, 0 with Miller, Schatz Alt, Chester, Currier, and Hume voting in favor and none voting against).

Moved by Schatz, seconded by Currier, to approve, on a first reading basis, changes to Policy 522: *Title IX Sex Nondiscrimination Policy, Grievance*

Policy 522

Procedure and Process. A roll call vote was taken and the motion carried unanimously (6, 0 with Miller, Schatz Alt, Chester, Currier, and Hume voting in favor and none voting against).

The meeting adjourned to a workshop at 7:32 p.m. The workshop started at 7:37 p.m. The purpose of the workshop was to review the draft of the Strategic Plan Dashboard, receive a report about PreK-12 Pathways Roll Out, and Board Vacancy Planning. The workshop adjourned at 9:11 p.m.

Adjourn to a workshop

DeeDee Currier, clerk

November 12, 2020

Date Approved

DRAFT

**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources**

TO: Members, Board of Education
Dr. Theresa Battle, Superintendent

FROM: Stacey Sovine, Executive Director of Human Resources

DATE: November 12th, 2020 Final

RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	POSITION CONTROL	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE
Certified	Appointment		Kristin Hollingsworth		District-wide	Long Term Substitute Teacher	10/12/2020-01/04/2020
Classified	Appointment		Angela Siddorn		Harriet Bishop Elementary	Educational Assistant Level II	11/11/2020
Classified	Appointment		Elizabeth Heger		Edward Neill Elementary	Educational Assistant Level IV	10/21/2020
Classified	Appointment		Emily Boche		WM. Byrne Elementary School	Educational Assistant Level II	10/29/2020
Classified	Appointment		Margaret Simmons		Hidden Valley Elementary	Educational Assistant Level IV	11/5/2020
Classified	Appointment		Rebecca Mousseau		District-wide	Specialist of American Indian Educ.	11/9/2020
Classified	Change of Assignment		Amra Omerovic		Burnsville High School	Food Service Associate	10/19/2020
Classified	Probationary Release		Alicia Vitali		Edward Neill Elementary	Food Service Associate	11/13/2020
Classified	Probationary Release		Fernetta Cotton		Eagle Ridge Middle School	Food Service Associate	11/13/2020
Classified	Probationary Release		Laura Burley		WM. Byrne Elementary School	Food Service Associate	11/10/2020
Classified	Resignation		Diane Nolte		WM. Byrne Elementary School	Educational Assistant Level IV	11/12/2020
Classified	Resignation		Marina Paul		Edward Neill Elementary	Educational Assistant Level IV	11/13/2020
Classified	Resignation		Naoual Benzahra		Burnsville Alternative High School	Educational Assistant Level III	10/14/2020- correction
Co-Curricular/Coach	Appointment		Donard Willis		Burnsville High School	Assistant Coach- Football	9/21/2020



**Agenda IV.A.3.
November 12, 2020**

To: Members, Board of Education
Dr. Theresa Battle, superintendent

From: Lisa K. Rider, executive director of business services

Date: November 10, 2020

RECOMMENDATION: To adopt a resolution to approve and accept donations as presented.

RESOLUTION TO ACCEPT DONATIONS

WHEREAS,

1. School Board Policy 706 establishes guidelines for the acceptance of gifts to the District; and
2. Minnesota Statute 123B.02, Subd. 6 states the School Board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated; and
3. Minnesota Statute 465.03 states the School Board may accept a grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members; and
4. Businesses and individuals have submitted donations to the district;

THEREFORE, BE IT RESOLVED by the School Board of ISD 191 to approve and accept with appreciation the donations as presented below and to permit their use as designated by the donors.

Moved by:

Seconded by:

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on November 12, 2020

DeeDee Currier, Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
9/17/2020	Estate of Robert Dale Allcorn / US Bank	Burnsville Senior Center	Support of the Burnsville Senior Center	\$2,124.70
10/14/2020	Senior Center - DEC in Burnsville	Rahn Elementary	To help our students stay warm	In-Kind (goods or services)
10/19/2020	Mount Calvary Lutheran Church	Rahn Elementary	To make sure all students have school supplies	In-Kind (goods or services)
10/27/2020	Bosch Community Fund	District 191	Grant to support online Project Lead the Way learning at Eagle Ridge and Nicollet Middle Schools	\$13,000
10/27/2020	Wallin Education Partners	District 191	Grant to support college and career activities at Burnsville High School	\$1,000
10/28/2020	Sivanesan Tharmalingam	Eagle Ridge Middle School	School use	In-Kind (goods or services)
10/12/2020	Daffodil Garden Club Janet Seim	Gideon Pond Elementary	Support students at Pond 6-\$25.00 Target gift cards 4-\$25.00 Visa gifts cards	\$250.00
10/12/2020	Daffodil Garden Club Janet Seim	Gideon Pond Elementary	Support students at Gideon Pond	In-Kind (goods or services)
10/29/2020	DonorsChoose 501 Non-Profit	Hidden Valley Elementary	Resources for a classroom project	In-Kind (goods or services)

Total monetary donation received: \$16,374.70



**Agenda IV.A.4
November 12,
2020**

To: Dr Theresa Battle, superintendent and Board of Education

From: Lisa K. Rider, executive director of business services

Date: November 5, 2020

Re: September Payroll, Claims and Receipts

Recommendation: That the Board approves September payroll checks in the net amount of \$3,969,055.89, September claims to date, wire transfers and adjustments totaling \$7,135,897.95. Also, that the Board accepts September receipts of \$11,048,180.58 and investments for the General Fund & 2015A School Building Bonds and OPEB of \$56,442,183.73 as of September 30, 2020.

September payroll, wire transfers, claims and receipts have been prepared under the direction of Robin Pikal, Director of Finance, and are presented for approval by the School Board.

LKR/mw

INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
September 2020

Cash Receipts

Receipts	\$11,048,180.58
Miscellaneous Adjustments	

TOTAL SEP CASH RECEIVED\$11,048,180.58**CASH DISBURSEMENTS**

Sep	
Payroll	\$3,969,055.89

A/P

Sep Claims:

Checks	478325-478582		\$2,157,150.50
Capital One	6000000268-6000000274		\$48,592.71
ACH	9000001852-9000001932		\$16,843.45
Fund 26	104047		\$15,825.00

Sep A/P Wires- Wires+P-card+Fleet card

\$4,892,605.14

Sep Adj

\$4,881.15

TOTAL SEP CASH DISBURSED\$11,104,953.84**TOTAL TO BE APPROVED**\$11,104,953.84

	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>Total 9/30/2020</u>
GENERAL FUND	\$15,565,150.02	\$26,058,430.44	\$41,623,580.46
OPEB	\$2,906,661.64	\$5,427,300.00	\$8,333,961.64
OPEB EQUITY INV THROUGH JULY 31, 2020	\$27,989.40	\$4,555,572.18	\$4,583,561.58
2015A SCHOOL BUILDING BONDS	\$6,031.69	\$1,895,048.36	\$1,901,080.05
	\$18,505,832.75	\$37,936,350.98	\$56,442,183.73

Note: The attached investment reports are provided by our investment advisor, PMA Financial Network, Inc. These reports include our investment and money market balances.



Total Portfolio Report CAR

As of: 09/30/20

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, Illinois 60563
 Telephone . 630-657-6400
 Facsimile . 630-718-8701

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BURNSVILLE ISD 191 / GENERAL FUND

2960

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
LTD	0	1	09/30/20	09/30/20	PMA SECURITIES SYNDICATE (PMAS)	\$7,146,220.00	\$7,146,220.00	
MM					Investment Shares Portfolio	\$15,565,150.02	\$15,565,150.02	
SDA					Savings Deposit Account - BANK OF CHINA (ICS - DDA)	\$8,003,610.44	\$8,003,610.44	
CD	278097	1	10/23/19	10/22/20	GATEWAY FIRST BANK / FARMERS EXCHANGE BANK	\$249,906.93	\$246,000.00	1.588
TS	285610	1	09/25/20	10/23/20	MN TRUST TERM SERIES	\$4,500,379.73	\$4,500,000.00	0.110
SEC	43345	1	11/23/18	11/23/20	ALLY BANK	\$246,000.00	\$246,000.00	2.956
SEC	43346	1	11/26/18	11/27/20	SYNCHRONY BANK	\$246,000.00	\$246,000.00	3.006
CD	278094	1	10/23/19	01/25/21	PREMIER BANK	\$249,904.39	\$245,000.00	1.588
CD	278095	1	10/23/19	01/25/21	NORTHPOINTE BANK	\$249,935.06	\$245,200.00	1.540
CD	278096	1	10/23/19	01/25/21	COMMUNITY WEST BANK	\$249,916.39	\$245,200.00	1.526
CD	279795	1	01/24/20	01/25/21	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$249,952.84	\$246,200.00	1.516
SEC	46630	1	03/25/20	03/25/21	BMW BANK NORTH AMERICA	\$247,000.00	\$247,000.00	0.700
SEC	46636	1	03/25/20	03/25/21	TRISTATE CAPITAL BANK	\$248,000.00	\$248,000.00	0.600
SEC	46628	1	03/27/20	03/26/21	PENN COMMUNITY BANK	\$247,000.00	\$247,000.00	0.651
SEC	46629	1	03/27/20	03/26/21	CATHAY BANK	\$247,000.00	\$247,000.00	0.651
SEC	46631	1	03/31/20	03/31/21	CRESCOM BANK	\$247,000.00	\$247,000.00	0.650
SEC	45876	1	01/29/20	07/29/21	WELLS FARGO BANK NA	\$249,000.00	\$249,000.00	1.602
SEC	45877	1	01/29/20	07/29/21	WELLS FARGO NATL BK WEST	\$249,000.00	\$249,000.00	1.602
SEC	45878	1	01/30/20	07/30/21	MORGAN STANLEY BANK NA	\$247,000.00	\$247,000.00	1.569
SEC	45879	1	01/30/20	07/30/21	MORGAN STANLEY PVT BANK	\$247,000.00	\$247,000.00	1.569
CD	276086	1	08/21/19	08/20/21	LATINO COMMUNITY CREDIT UNION	\$249,886.41	\$239,600.00	2.147
CD	276087	1	08/21/19	08/20/21	MIDLAND STATES BANK	\$249,961.78	\$242,000.00	1.643
SEC	44591	1	08/28/19	08/30/21	CAPITAL ONE BANK USA NA	\$247,000.00	\$247,000.00	1.653
SEC	44601	1	08/28/19	08/30/21	CAPITAL ONE NA	\$247,000.00	\$247,000.00	1.653
SEC	44604	1	08/28/19	08/30/21	GOLDMAN SACHS BANK USA	\$247,000.00	\$247,000.00	1.702
CD	285471	1	09/21/20	09/21/21	TEXAS CAPITAL BANK	\$249,999.00	\$249,500.00	0.200
SEC	46627	1	03/27/20	09/27/21	PINNACLE BANK TN	\$248,000.00	\$248,000.00	0.801
SEC	46626	1	04/02/20	10/01/21	BANK OF NEW ENGLAND NH	\$249,000.00	\$249,000.00	0.550
CD	279794	1	01/24/20	01/25/22	LANDMARK COMMUNITY BANK	\$249,990.16	\$242,500.00	1.540
CD	285470	1	09/21/20	01/26/22	SERVISFIRST BANK	\$249,904.27	\$249,400.00	0.150

BURNSVILLE ISD 191 / GENERAL FUND

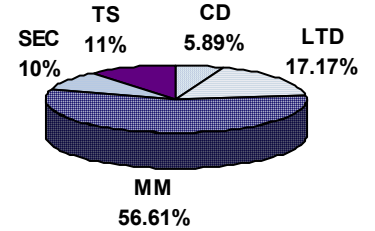
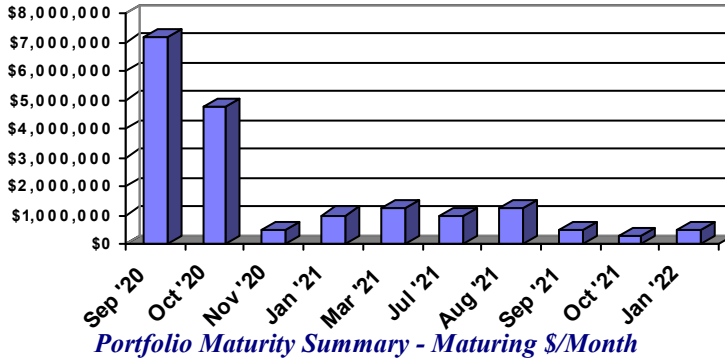
2960
109

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.</i>						Total Amount -->	\$41,672,717.42	\$41,623,580.46

Time and Dollar Weighted Portfolio Yield: 1.152 %

Weighted Average Portfolio Maturity: 40.59 Days

MM: 56.62%
CD's: 5.89%
CP: 0.00%
SEC: 9.51%



Portfolio Allocation by Transaction Type



Total Portfolio Report CAR

As of: 09/30/20

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, Illinois 60563
 Telephone . 630-657-6400
 Facsimile . 630-718-8701

110

BURNSVILLE ISD 191 / 2009 OPEB TRUST

3596

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$2,906,661.64	\$2,906,661.64	
SEC	38171	1	09/02/16	10/01/20	City of New York NY	\$345,000.00	\$345,000.00	1.300
CD	248949	1	12/01/17	12/01/20	FIRST CAPITAL BANK	\$249,924.47	\$236,100.00	1.950
CD	248950	1	12/01/17	12/01/20	CITIZENS B&TC OF JACKSON	\$173,250.83	\$163,900.00	1.900
SEC	44749	1	09/06/19	12/01/20	HILLIARD SD-B-REF	\$100,000.00	\$100,000.00	1.751
SEC	40118	1	07/31/17	12/15/20	Kane County Forest Preserve District	\$1,450,000.00	\$1,450,000.00	1.820
CD	249934	1	01/09/18	01/11/21	THIRD COAST BANK, SSB	\$248,912.73	\$233,800.00	2.119
CD	249935	1	01/09/18	01/11/21	BANK OF WISCONSIN DELLS	\$249,105.23	\$234,700.00	2.040
CD	249936	1	01/09/18	01/11/21	PRIME ALLIANCE BANK	\$249,105.23	\$234,700.00	2.040
CD	275288	1	08/05/19	02/01/21	BARRINGTON B&TC - WINTRUST	\$245,448.71	\$239,200.00	1.746
SEC	38170	1	09/02/16	03/01/21	City of Rochester NH	\$365,000.00	\$365,000.00	1.340
CD	277189	1	09/23/19	03/24/21	AMERICAN PLUS BANK, N.A.	\$249,841.86	\$243,800.00	1.651
CD	275285	1	08/05/19	08/04/21	VERITEX COMMUNITY BANK	\$249,649.57	\$240,900.00	1.814
CD	275286	1	08/05/19	08/04/21	UINTA BANK	\$249,958.46	\$241,400.00	1.770
CD	275287	1	08/05/19	08/04/21	FIRST NATIONAL BANK	\$249,645.61	\$241,200.00	1.751
CD	276784	1	09/04/19	09/03/21	THREE RIVERS FEDERAL CREDIT UNION	\$249,689.23	\$241,600.00	1.674
CD	276785	1	09/04/19	09/03/21	T BANK, NA	\$249,684.64	\$241,600.00	1.672
CD	277188	1	09/23/19	09/22/21	BANK LEUMI USA	\$150,879.78	\$146,200.00	1.600
CD	279751	1	01/21/20	01/21/25	FARMERS AND MERCHANTS UNION BANK	\$248,078.24	\$228,200.00	1.740

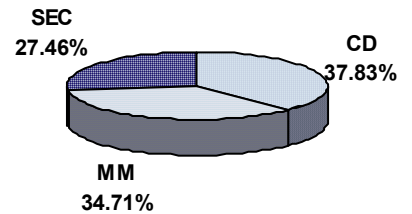
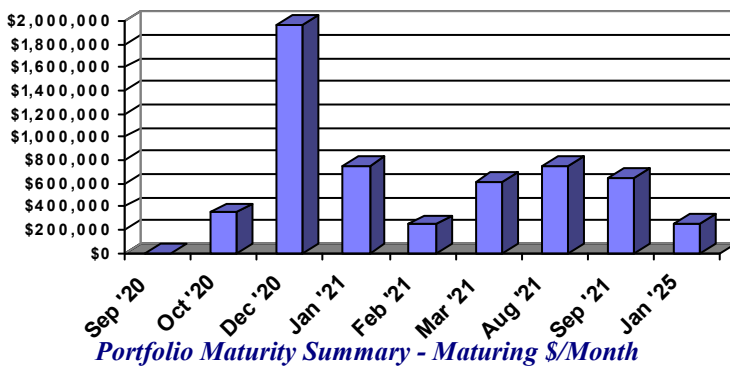
Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.

Total Amount --> **\$8,479,836.23** **\$8,333,961.64**

Time and Dollar Weighted Portfolio Yield: **1.741 %**

Weighted Average Portfolio Maturity: **136.71 Days**

MM: 34.88%
CD's: 38.00%
CP: 0.00%
SEC: 27.12%



Portfolio Allocation by Transaction Type



Total Portfolio Report CAR

As of: 09/30/20

PMA Financial Network

2135 CityGate Lane
7th Floor
Naperville, Illinois 60563
Telephone . 630-657-6400
Facsimile . 630-718-8701

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BURNSVILLE ISD 191 / 2015A BONDS

5762

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$6,031.69	\$6,031.69	
SDA					Savings Deposit Account - ASSOCIATED BANK, NA	\$1,895,048.36	\$1,895,048.36	

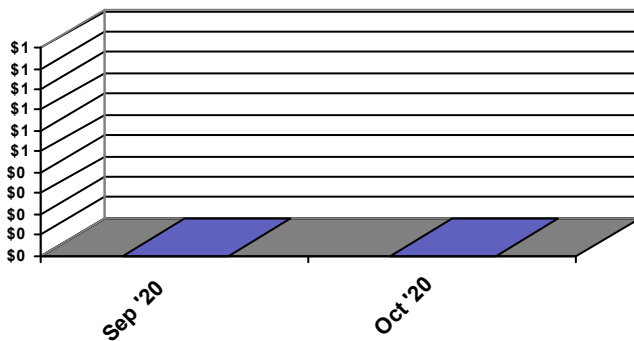
Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.

Total Amount --> **\$1,901,080.05** **\$1,901,080.05**

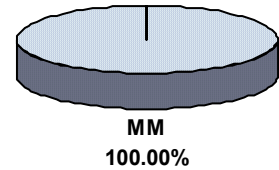
Time and Dollar Weighted Portfolio Yield: 0.010 %

Weighted Average Portfolio Maturity: 1.00 Days

MM: 100.00%
CD's: 0.00%
CP: 0.00%
SEC: 0.00%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type

September 2020

Wire Transfers

Date	From	To	Amount	For
09/01/20	MSDLAF	Internal Revenue Service	697,613.86	8/31/20 Payroll - Federal Taxes
09/01/20	MSDLAF	State of Minnesota	115,092.51	8/31/20 Payroll - State Taxes
09/01/20	MSDLAF	State of Minnesota	1,639.91	8/31/20 Payroll - Child Support
09/01/20	MSDLAF	TRA	341,755.67	8/31/20 Payroll - TRA
09/01/20	MSDLAF	PERA	115,607.12	8/31/20 Payroll - PERA
09/02/20	MSDLAF	First Bank & Trust	191,695.15	8/31/20 Payroll - TSA Wire
09/02/20	MSDLAF	Further	19,182.62	Flex Claims
09/02/20	MSDLAF	Further	32,599.71	Medical Claims
09/03/20	MSDLAF	US Bank	80,000.00	US Bank P-Card prefund wire
09/08/20	MSDLAF	Delta Dental	22,432.17	Dental Insurance
09/08/20	MSDLAF	Preferred One	410,843.94	Health Insurance
09/10/20	MSDLAF	Preferred One	137,108.58	Health Insurance
09/10/20	MSDLAF	Further	35,940.07	Medical Claims
09/10/20	MSDLAF	Further	18,300.12	Flex Claims
09/10/20	MSDLAF	Healthy Savings	2,874.26	Healthy Savings Program
09/14/20	MSDLAF	Delta Dental	22,443.45	Dental Insurance
09/14/20	MSDLAF	Preferred One	313,027.79	Health Insurance
09/15/20	MSDLAF	Capital One Card	48,592.71	Capital One Virtual Card
09/16/20	MSDLAF	TRA	357,394.20	9/15/20 Payroll - TRA

September 2020

Wire Transfers

Date	From	To	Amount	For
09/16/20	MSDLAF	Further	19,663.07	Flex Claims
09/16/20	MSDLAF	Further	25,418.92	Medical Claims
09/16/20	MSDLAF	Internal Revenue Service	702,534.41	9/15/20 Payroll - Federal Taxes
09/16/20	MSDLAF	State of Minnesota	116,790.58	9/15/20 Payroll - State Taxes
09/16/20	MSDLAF	PERA	110,330.55	9/15/20 Payroll - PERA
09/16/20	MSDLAF	State of Minnesota	1,847.30	9/15/20 Payroll - Child Support
09/17/20	MSDLAF	First Bank & Trust	185,099.15	9/15/20 Payroll - TSA Wire
09/21/20	MSDLAF	Delta Dental	7,352.67	Dental Insurance
09/21/20	MSDLAF	Preferred One	433,284.01	Health Insurance
09/22/20	MSDLAF	Delta Dental	4,699.45	Dental Insurance
09/23/20	MSDLAF	Further	42,993.26	Medical Claims
09/23/20	MSDLAF	Further	26,098.28	Flex Claims
09/23/20	MSDLAF	Further	5,836.50	Medical Claims
09/23/20	MSDLAF	Further	41,112.71	Medical Claims
09/23/20	MSDLAF	US Bank	40,000.00	US Bank P-Card prefund wire
09/28/20	MSDLAF	Preferred One	201,879.48	Health Insurance
09/28/20	MSDLAF	Delta Dental	18,416.11	Dental Insurance
09/30/20	MSDLAF	Further	27,187.69	Flex Claims

AP Check Register

AP Run: 20200904 AP — Post Date: 2020-09-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/04/2020	478325	Check	A.J. Moore Electric Inc	928491	2 AP8845	8,795.84
09/04/2020	478326	Check	Acer Service Corporation	929434	2 AP8845	26,768.50
09/04/2020	478327	Check	Almquist, Kristin	500520	2 AP8845	107.10
09/04/2020	478328	Check	Amazon Capital Services Inc	922956	2 AP8845	2,252.86
09/04/2020	478329	Check	Amplified IT LLC	929297	2 AP8845	34,566.00
09/04/2020	478330	Check	Apadana LLC	930273	2 AP8845	16,750.00
09/04/2020	478331	Check	Aqua Engineering Inc	900106	2 AP8845	183.20
09/04/2020	478332	Check	Association Of Clerical Employees	904895	2 AP8845	816.00
09/04/2020	478333	Check	Burnsville Association of Educational Assistants	909991	2 AP8845	1,360.00
09/04/2020	478334	Check	Carlson, Gerri	929243	2 AP8845	234.00
09/04/2020	478335	Check	CESO Communications LLC	930130	2 AP8845	5,636.36
09/04/2020	478336	Check	Cintas	903681	2 AP8845	39.36
09/04/2020	478337	Check	City of Burnsville - Utilities	904226	2 AP8845	16,707.05
09/04/2020	478338	Check	City of Eagan - Utilities	901002	2 AP8845	2,408.08
09/04/2020	478339	Check	Comcast	923547	2 AP8845	28.25
09/04/2020	478340	Check	Conney Safety Products	900552-1	2 AP8845	245.04
09/04/2020	478341	Check	COR Robotics, LLC	931017	2 AP8845	457.80
09/04/2020	478342	Check	Cummins Sales & Service	929228-1	2 AP8845	5,375.84
09/04/2020	478343	Check	Dalco	904186-1	2 AP8845	4,621.97
09/04/2020	478344	Check	Demco Inc	900837-1	2 AP8845	897.34

AP Check Register

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AP Run: 20200904 AP — Post Date: 2020-09-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/04/2020	478345	Check	Digital Insurance, LLC	929385	2 AP8845	3,267.00
09/04/2020	478346	Check	Distributed Website Corporation	922061-1	2 AP8845	7,320.34
09/04/2020	478347	Check	Doyle Security Products	900605	2 AP8845	194.08
09/04/2020	478348	Check	Educators Benefit Consultants LLC	926262-1	2 AP8845	692.43
09/04/2020	478349	Check	Farouk Systems Inc	930291	2 AP8845	2,569.69
09/04/2020	478350	Check	Field Environmental Consulting Inc	926109	2 AP8845	2,443.50
09/04/2020	478351	Check	Fisher, Kathleen	500519	2 AP8845	38.70
09/04/2020	478352	Check	Haugen, Trevor	931020	2 AP8845	512.50
09/04/2020	478353	Check	Heartland Tire, Inc.	930160	2 AP8845	52.64
09/04/2020	478354	Check	Hildi Inc	927985	2 AP8845	200.00
09/04/2020	478355	Check	Horizon Commercial Pool Supply	904818	2 AP8845	615.26
09/04/2020	478356	Check	Innovational Water Solutions, Inc.	930169	2 AP8845	5,706.40
09/04/2020	478357	Check	International Gymnastics of MN LLC	926911	2 AP8845	1,498.40
09/04/2020	478358	Check	Interstate All Battery Center	928877	2 AP8845	158.80
09/04/2020	478359	Check	Ipevo Inc	929176	2 AP8845	19,500.00
09/04/2020	478360	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	2,432.49
09/04/2020	478361	Check	Kirb Apparel LLC	928098	2 AP8845	1,726.56
09/04/2020	478362	Check	Loyola Press	904255	2 AP8845	3,056.98
09/04/2020	478363	Check	Master Automotive Tire & Quick Lube	928612	2 AP8845	302.59

AP Check Register

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AP Run: 20200904 AP — Post Date: 2020-09-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/04/2020	478364	Check	McDowall Comfort Management	930006	2 AP8845	319.00
09/04/2020	478365	Check	Meca Sportswear	924921	2 AP8845	1,979.44
09/04/2020	478366	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	14,255.35
09/04/2020	478367	Check	Minuteman Press - Burnsville	929825	2 AP8845	2,650.00
09/04/2020	478368	Check	MN Administrator for Special Education (MASE)	909181-1	2 AP8845	1,193.00
09/04/2020	478369	Check	MN Assoc of School Administrators (MASA)	909181	2 AP8845	860.00
09/04/2020	478370	Check	MN Landmarks Inc	924072	2 AP8845	2,500.00
09/04/2020	478371	Check	Multilingual Word Inc	922324	2 AP8845	70.00
09/04/2020	478372	Check	NCPERS Group Life Ins	908769	2 AP8845	32.00
09/04/2020	478373	Check	Pioneer Power Inc	929549	2 AP8845	114,142.50
09/04/2020	478374	Check	Pro-Ed Inc	903073	2 AP8845	207.90
09/04/2020	478375	Check	Schmitt & Sons - Contract	909331-2	2 AP8845	1,595.99
09/04/2020	478376	Check	School Datebooks - SDI Innovations	904442	2 AP8845	952.11
09/04/2020	478377	Check	School Services Employees Local 284	907382	2 AP8845	5,061.68
09/04/2020	478378	Check	Science Explorers Inc	929087	2 AP8845	56.00
09/04/2020	478379	Check	SFM	923848	2 AP8845	46,550.00
09/04/2020	478380	Check	Sherwin-Williams	903745-2	2 AP8845	49.64
09/04/2020	478381	Check	Stamm, Amanda	930020	2 AP8845	150.00
09/04/2020	478382	Check	Star Tribune	909180	2 AP8845	55.77

AP Check Register

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AP Run: 20200904 AP — Post Date: 2020-09-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/04/2020	478383	Check	Supreme School Supply	903703	2 AP8845	189.93
09/04/2020	478384	Check	Teachers On Call	929847	2 AP8845	1,140.02
09/04/2020	478385	Check	Twin City Outdoor Services Inc	929177	2 AP8845	26,254.00
09/04/2020	478386	Check	United Rentals (North America) Inc	908379	2 AP8845	638.10
09/04/2020	478387	Check	US Postmaster USPS	904153-1	2 AP8845	4,124.11
09/04/2020	478388	Check	USPS	931024-1	2 AP8845	1,245.18
09/04/2020	478389	Check	Your Shoe Domain	500518	2 AP8845	250.00
Total:						\$407,060.67

20200904 AP Summary

Type	Count	Amount
Regular	65	407,060.67
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	65	\$407,060.67

AP Check Register

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AP Run: 20200911 AP — Post Date: 2020-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/11/2020	478390	Check	Advanced Imaging Solutions	928551-1	2 AP8845	7,397.05
09/11/2020	478391	Check	Amazon Capital Services Inc	922956	2 AP8845	1,062.68
09/11/2020	478392	Check	American Time & Signal Co	903503	2 AP8845	169.60
09/11/2020	478393	Check	Aqua Engineering Inc	900106	2 AP8845	6,907.85
09/11/2020	478394	Check	Automated Logic Contracting Services	925449	2 AP8845	1,030.00
09/11/2020	478395	Check	CDW Government Inc	920289-1	2 AP8845	389.38
09/11/2020	478396	Check	Cengage Learning Inc/Gale	903622-2	2 AP8845	50.00
09/11/2020	478397	Check	Centurylink	902781	2 AP8845	266.02
09/11/2020	478398	Check	City of Burnsville - Special Assessments/Engineering	900673-2	2 AP8845	73,723.22
09/11/2020	478399	Check	City of Savage - Utilities	909588	2 AP8845	8,124.30
09/11/2020	478400	Check	CliftonLarsonAllen LLP	927322	2 AP8845	3,937.50
09/11/2020	478401	Check	Conney Safety Products	900552-1	2 AP8845	1,056.00
09/11/2020	478402	Check	Consolidated Communications	906231	2 AP8845	3,839.11
09/11/2020	478403	Check	Dick's/Lakeville Sanitation Inc	900641	2 AP8845	8,309.61
09/11/2020	478404	Check	Eagan Rotary Club	925222	2 AP8845	432.00
09/11/2020	478405	Check	Fisher Tracks Inc	928021	2 AP8845	9,350.00
09/11/2020	478406	Check	General Parts LLC	901541-1	2 AP8845	1,031.42
09/11/2020	478407	Check	Heartland Tire, Inc.	930160	2 AP8845	37.95
09/11/2020	478408	Check	Horizon Commercial Pool Supply	904818	2 AP8845	574.88

AP Check Register

AP Run: 20200911 AP — Post Date: 2020-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/11/2020	478409	Check	Houghton Mifflin Harcourt Publishing Co	903362	2 AP8845	11,700.00
09/11/2020	478410	Check	Houghton Mifflin Harcourt Publishing Co	928887	2 AP8845	11,022.00
09/11/2020	478411	Check	Identisys Inc	923654	2 AP8845	376.13
09/11/2020	478412	Check	Ind School Dist 709	907462-1	2 AP8845	16,178.69
09/11/2020	478413	Check	Intermediate School Dist 917	909327	2 AP8845	4,493.46
09/11/2020	478414	Check	Interstate All Battery Center	928877	2 AP8845	126.10
09/11/2020	478415	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	375.00
09/11/2020	478416	Check	Kelleher Helmrich and Associates	908955	2 AP8845	524.00
09/11/2020	478417	Check	Master Automotive Tire & Quick Lube	928612	2 AP8845	582.98
09/11/2020	478418	Check	McDowall Comfort Management	930006	2 AP8845	1,154.00
09/11/2020	478419	Check	Minuteman Press - Burnsville	929825	2 AP8845	1,150.00
09/11/2020	478420	Check	MN Highway Safety & Research Center	926466	2 AP8845	379.00
09/11/2020	478421	Check	Nuvera	902483	2 AP8845	183.57
09/11/2020	478422	Check	Office Depot Company	902489	2 AP8845	56.08
09/11/2020	478423	Check	Peterson, Kayla	500521	2 AP8845	11.60
09/11/2020	478424	Check	Pioneer Power Inc	929549	2 AP8845	46,170.00
09/11/2020	478425	Check	Schmitt & Sons Inc	909331	2 AP8845	1,506.58
09/11/2020	478426	Check	Shred-it c/o Stericycle Inc	924465	2 AP8845	356.29
09/11/2020	478427	Check	Sigl, Kevin	500522	2 AP8845	56.95

AP Check Register

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AP Run: 20200911 AP --- Post Date: 2020-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/11/2020	478428	Check	Skow, Karen	929575	2 AP8845	595.00
09/11/2020	478429	Check	Teachers On Call	929847	2 AP8845	868.50
09/11/2020	478430	Check	TriMark	925854	2 AP8845	20,919.16
09/11/2020	478431	Check	Tri-State Bobcat	924444	2 AP8845	42.34
09/11/2020	478432	Check	Trusted Employees	929957	2 AP8845	131.60
09/11/2020	478433	Check	Tyler, Bruce	928852	2 AP8845	75.00
09/11/2020	478434	Check	Varsity Group	930232	2 AP8845	2,470.00
09/11/2020	478435	Check	VolumeCases	930093	2 AP8845	13,801.00
09/11/2020	478436	Check	Zoom Video Communications Inc	930278	2 AP8845	2,385.75
Total:						\$265,379.35

20200911 AP Summary

Type	Count	Amount
Regular	47	265,379.35
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	47	\$265,379.35

AP Check Register

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AP Run: 20200918 AP — Post Date: 2020-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2020	478437	Check	A.J. Moore Electric Inc	928491	2 AP8845	1,174.25
09/18/2020	478438	Check	Ali, Maryan H	017991	2 AP8845	180.00
09/18/2020	478439	Check	Ali, Salma	930217	2 AP8845	225.00
09/18/2020	478440	Check	Apadana LLC	930273	2 AP8845	5,050.00
09/18/2020	478441	Check	Armstrong Torseth Skold & Rydeen Inc	926500	2 AP8845	54,970.83
09/18/2020	478442	Check	Ascend Education	930292	2 AP8845	1,990.00
09/18/2020	478443	Check	Bix Produce Company	900477	2 AP8845	197.80
09/18/2020	478444	Check	Burnsville Robotics Booster Club	928787	2 AP8845	4,000.00
09/18/2020	478445	Check	Carrier Corporation	900707-1	2 AP8845	2,368.74
09/18/2020	478446	Check	Centerpoint Energy	902519	2 AP8845	1,669.42
09/18/2020	478447	Check	CESO Communications LLC	930130	2 AP8845	5,636.36
09/18/2020	478448	Check	Choy, Sergio R	928260	2 AP8845	450.00
09/18/2020	478449	Check	Conney Safety Products	900552-1	2 AP8845	560.34
09/18/2020	478450	Check	Cranston, Catherine	930299	2 AP8845	1,500.00
09/18/2020	478451	Check	Dalco	904186-1	2 AP8845	8,172.03
09/18/2020	478452	Check	Distributed Website Corporation	922061-1	2 AP8845	583.00
09/18/2020	478453	Check	Bimbo Bakeries USA	902333-1	2 AP8845	122.00
09/18/2020	478454	Check	ECM Publishers Inc	909272	2 AP8845	118.80
09/18/2020	478455	Check	Ecolab	908846-2	2 AP8845	2,288.01
09/18/2020	478456	Check	Electro Watchman Inc	901078	2 AP8845	837.30

AP Check Register

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AP Run: 20200918 AP — Post Date: 2020-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2020	478457	Check	Field Environmental Consulting Inc	926109	2 AP8845	475.00
09/18/2020	478458	Check	Finalsite	930297	2 AP8845	20,500.00
09/18/2020	478459	Check	Freshworks Inc	930261	2 AP8845	679.58
09/18/2020	478460	Check	Global Communications Wiring & Services LLC	927736	2 AP8845	200.00
09/18/2020	478461	Check	H & B Specialized Products Inc	901641	2 AP8845	2,237.00
09/18/2020	478462	Check	Heartland Payment Systems	928139-1	2 AP8845	6,000.00
09/18/2020	478463	Check	Ind School Dist 742	903036-1	2 AP8845	167.04
09/18/2020	478464	Check	Innovational Water Solutions, Inc.	930169	2 AP8845	2,934.50
09/18/2020	478465	Check	Intermediate District 287	901390	2 AP8845	31,382.90
09/18/2020	478466	Check	Interstate All Battery Center	928877	2 AP8845	33.65
09/18/2020	478467	Check	Intrado Interactive Services Corp	928287	2 AP8845	2,125.00
09/18/2020	478468	Check	John A Dalsin & Son Inc	905816	2 AP8845	2,075.00
09/18/2020	478469	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	3,454.00
09/18/2020	478470	Check	Literacy Minnesota	903288	2 AP8845	9,591.40
09/18/2020	478471	Check	Ly, Chi	930295	2 AP8845	25.00
09/18/2020	478472	Check	Mansfield Oil Company	928793	2 AP8845	9,077.97
09/18/2020	478473	Check	McDowall Comfort Management	930006	2 AP8845	3,347.54
09/18/2020	478474	Check	Minnesota Energy Resources	903029	2 AP8845	138.00
09/18/2020	478475	Check	MN Dept of Labor and Industry	907914-2	2 AP8845	1,400.00

AP Check Register

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AP Run: 20200918 AP — Post Date: 2020-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2020	478476	Check	Mobile Health Services LLC	908702	2 AP8845	211.00
09/18/2020	478477	Check	Occupational Health of MN, PC	929919	2 AP8845	344.00
09/18/2020	478478	Check	PBBS Equipment Corporation	930000	2 AP8845	413.00
09/18/2020	478479	Check	Perez, Melissa M	924879	2 AP8845	532.50
09/18/2020	478480	Check	RAK Construction Inc	929749	2 AP8845	183,235.90
09/18/2020	478481	Check	Red Wing Business Advantage Account	905511-1	2 AP8845	475.04
09/18/2020	478482	Check	Red Wing Business Advantage Account	921851-1	2 AP8845	214.68
09/18/2020	478483	Check	Roczniak, Eugene A	007829	2 AP8845	1,345.20
09/18/2020	478484	Check	School Nutrition Association (SNA)	926552	2 AP8845	269.50
09/18/2020	478485	Check	Shannon, Mandy	500523	2 AP8845	171.18
09/18/2020	478486	Check	Shiffler Equipment Sales Inc	903472	2 AP8845	1,452.81
09/18/2020	478487	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	1,971.74
09/18/2020	478488	Check	State Supply Co Inc	903689	2 AP8845	427.44
09/18/2020	478489	Check	Success By Design	902434	2 AP8845	594.94
09/18/2020	478490	Check	Teachers On Call	929847	2 AP8845	868.50
09/18/2020	478491	Check	The Hartford	924486	2 AP8845	36,739.08
09/18/2020	478492	Check	T-Mobile	929345	2 AP8845	2,131.04
09/18/2020	478493	Check	Tri-State Bobcat	924444	2 AP8845	174.79
09/18/2020	478494	Check	Upper Lakes Food Inc	929826	2 AP8845	22,976.75

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AP Run: 20200918 AP --- Post Date: 2020-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2020	478495	Check	Welsh, Nickie	930298	2 AP8845	10.00
09/18/2020	478496	Check	Xcel Energy	902776	2 AP8845	13,699.06
Total:						\$456,195.61

20200918 AP Summary

Type	Count	Amount
Regular	60	456,195.61
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	60	\$456,195.61

AP Check Register

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AP Run: 20200925 AP — Post Date: 2020-09-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/25/2020	478497	Check	A.J. Moore Electric Inc	928491	2 AP8845	3,667.61
09/25/2020	478498	Check	Advanced Commercial Kitchens	930100	2 AP8845	1,491.83
09/25/2020	478499	Check	Ali, Salma	930217	2 AP8845	60.00
09/25/2020	478500	Check	Aly, Zakaria	928727	2 AP8845	138.00
09/25/2020	478501	Check	Amazon Capital Services Inc	922956	2 AP8845	163.95
09/25/2020	478502	Check	American Mailing Machines	929771	2 AP8845	75.36
09/25/2020	478503	Check	Anchor Solar Investments LLC	929704	2 AP8845	1,988.73
09/25/2020	478504	Check	Apadana LLC	930273	2 AP8845	13,484.00
09/25/2020	478505	Check	AVID Center	927223	2 AP8845	18,986.00
09/25/2020	478506	Check	Bearth, Robin	500145	2 AP8845	250.00
09/25/2020	478507	Check	Benanav, Jay	926127	2 AP8845	50.00
09/25/2020	478508	Check	Bix Produce Company	900477	2 AP8845	2,748.37
09/25/2020	478509	Check	Boatman, Claire	500526	2 AP8845	500.00
09/25/2020	478510	Check	Carroll, Patricia	500030	2 AP8845	65.00
09/25/2020	478511	Check	CDW Government Inc	920289-1	2 AP8845	598,000.00
09/25/2020	478512	Check	Centerpoint Energy	902519	2 AP8845	3,635.65
09/25/2020	478513	Check	CESO Transportation LLC	930220	2 AP8845	15,607.53
09/25/2020	478514	Check	Chino, William	930044	2 AP8845	60.00
09/25/2020	478515	Check	Choy, Keren	928401	2 AP8845	465.00
09/25/2020	478516	Check	Choy, Sergio R	928260	2 AP8845	120.00

AP Check Register

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AP Run: 20200925 AP — Post Date: 2020-09-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/25/2020	478517	Check	Cladis, Dennis	930304	2 AP8845	138.00
09/25/2020	478518	Check	Comcast	926565-1	2 AP8845	5,478.20
09/25/2020	478519	Check	Crunstedt, Robert	923540	2 AP8845	131.00
09/25/2020	478520	Check	Dakota Electric Association	900809	2 AP8845	74,248.25
09/25/2020	478521	Check	Dalco	904186-1	2 AP8845	3,443.99
09/25/2020	478522	Check	Delcid, Jose	931033	2 AP8845	138.00
09/25/2020	478523	Check	Dewald, Rina C	920524	2 AP8845	60.00
09/25/2020	478524	Check	Elabdi, Khaled	930163	2 AP8845	216.00
09/25/2020	478525	Check	Electro Watchman Inc	901078	2 AP8845	1,774.35
09/25/2020	478526	Check	Floyd Total Security	906007	2 AP8845	400.96
09/25/2020	478527	Check	FLR Sanders Inc	923346	2 AP8845	19,327.00
09/25/2020	478528	Check	Foundation 191	928202	2 AP8845	519.14
09/25/2020	478529	Check	Fulton, Steve	924296	2 AP8845	75.00
09/25/2020	478530	Check	Gaertner, Frank	923065	2 AP8845	131.00
09/25/2020	478531	Check	GreatAmerica Financial Services	929729	2 AP8845	395.00
09/25/2020	478532	Check	Hartwell, Josh	921989	2 AP8845	138.00
09/25/2020	478533	Check	Hinrichs, Peter	926133	2 AP8845	138.00
09/25/2020	478534	Check	Horizon Commercial Pool Supply	904818	2 AP8845	853.37
09/25/2020	478535	Check	House of Print	920347	2 AP8845	8,516.58
09/25/2020	478536	Check	Identisys Inc	923654	2 AP8845	590.92

AP Check Register

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AP Run: 20200925 AP — Post Date: 2020-09-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/25/2020	478537	Check	Identity Automation, LP	924406-1	2 AP8845	2,000.00
09/25/2020	478538	Check	Imagine Design & Creative Consulting Inc	928876	2 AP8845	7,750.00
09/25/2020	478539	Check	Jackson, Kip	924745	2 AP8845	138.00
09/25/2020	478540	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	2,600.00
09/25/2020	478541	Check	Johnson, Michael	929019	2 AP8845	138.00
09/25/2020	478542	Check	Kuplic, Theresa or Dan	500525	2 AP8845	250.00
09/25/2020	478543	Check	Lasch, Andrew	930303	2 AP8845	138.00
09/25/2020	478544	Check	Lefebvre, Nathaniel	927025	2 AP8845	86.00
09/25/2020	478545	Check	Lubow, Scott	928591	2 AP8845	66.00
09/25/2020	478546	Check	MakeMusic Inc	924898	2 AP8845	10,400.00
09/25/2020	478547	Check	Medco Supply Company	904333-1	2 AP8845	844.90
09/25/2020	478548	Check	Minnesota Energy Resources	903029	2 AP8845	573.48
09/25/2020	478549	Check	Minnesota School Boards Association - MSBA	902540	2 AP8845	50.00
09/25/2020	478550	Check	Minuteman Press - Burnsville	929825	2 AP8845	1,170.00
09/25/2020	478551	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	6,055.00
09/25/2020	478552	Check	MN Assoc of Secretaries to the Principal - MASP	908014	2 AP8845	40.00
09/25/2020	478553	Check	MN Elementary School Principals Assoc (MESPA)	902538	2 AP8845	934.00
09/25/2020	478554	Check	Nelson, David Allen	904724	2 AP8845	131.00
09/25/2020	478555	Check	Newsela, Inc.	930302	2 AP8845	20,000.00

AP Check Register

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AP Run: 20200925 AP — Post Date: 2020-09-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/25/2020	478556	Check	Now Micro Inc	930106	2 AP8845	71,662.71
09/25/2020	478557	Check	Office of MNIT Services	906477	2 AP8845	1,648.54
09/25/2020	478558	Check	Office of The Secretary of State	926894	2 AP8845	120.00
09/25/2020	478559	Check	Orkin Commercial Services	926086	2 AP8845	1,626.00
09/25/2020	478560	Check	Oxboro Cleaners	930301	2 AP8845	577.72
09/25/2020	478561	Check	Perez, Melissa M	924879	2 AP8845	720.00
09/25/2020	478562	Check	PowerSchool Group LLC	930296	2 AP8845	1,500.00
09/25/2020	478563	Check	RAK Construction Inc	929749	2 AP8845	9,250.00
09/25/2020	478564	Check	Reliastar Life Insurance Company	920099-4	2 AP8845	2,275.52
09/25/2020	478565	Check	Reliastar Life Insurance Company	920099-2	2 AP8845	2,967.12
09/25/2020	478566	Check	Reliastar Life Insurance Company	920099-3	2 AP8845	3,786.15
09/25/2020	478567	Check	Robert J Bruno Ltd	928277	2 AP8845	572.92
09/25/2020	478568	Check	SFM	923848	2 AP8845	48,535.03
09/25/2020	478569	Check	Simms, Ann	928189	2 AP8845	131.00
09/25/2020	478570	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	3,449.21
09/25/2020	478571	Check	State Supply Co Inc	903689	2 AP8845	1,559.95
09/25/2020	478572	Check	Sunbeeb, Subel	931047	2 AP8845	138.00
09/25/2020	478573	Check	Target Center	908596	2 AP8845	1,977.50
09/25/2020	478574	Check	Teachers On Call	929847	2 AP8845	2,938.88

AP Check Register

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AP Run: 20200925 AP — Post Date: 2020-09-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/25/2020	478575	Check	The Plays The Thing Productions	926627	2 AP8845	483.00
09/25/2020	478576	Check	The University of Colorado Denver School of Ed & Human Dev	929286-2	2 AP8845	2,500.00
09/25/2020	478577	Check	The Water Heater Guy	928708	2 AP8845	1,123.90
09/25/2020	478578	Check	Todd, Barbara	500524	2 AP8845	45.00
09/25/2020	478579	Check	Upper Lakes Food Inc	929826	2 AP8845	34,900.78
09/25/2020	478580	Check	Versatile Vehicles Inc	927393	2 AP8845	390.00
09/25/2020	478581	Check	Watterson, Shelly	500211	2 AP8845	256.77
09/25/2020	478582	Check	WI Hall Co	929359	2 AP8845	1,745.00
Total:						\$1,028,514.87

20200925 AP Summary		
Type	Count	Amount
Regular	86	1,028,514.87
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	86	\$1,028,514.87

AP Check Register

<u>Fund</u>	<u>Total</u>
01 - GENERAL	2,000,778.10
02 - FOOD SERVICE	77,110.41
03 - TRANSPORTATION	17,764.48
04 - COMMUNITY SERVICE	47,267.73
09 - SCHOLARSHIP FUND	500.00
16 - FACILITIES RENTAL	6,617.58
21 - ISF - POST RETIREMENT BENEFITS	1,345.20
22 - ISF - HEALTH SELECT 105	3,267.00
50 - STUDENT ACTIVITY FUND	2,500.00
	\$2,157,150.50

AP Check Register

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AP Run: 20200914 Cap1 — Post Date: 2020-09-14 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/14/2020	6000000268		Advanced Imaging Solutions	928551	2 Virtua	651.23
09/14/2020	6000000269		Cole Papers Inc	927279-1	2 Virtua	211.91
09/14/2020	6000000270		Cornerstone Copy Center	900502	2 Virtua	2,308.41
09/14/2020	6000000271		Grainger	904387-1	2 Virtua	10,881.88
09/14/2020	6000000272		Ryan Mechanical Inc	923241	2 Virtua	20,171.50
09/14/2020	6000000273		Tri-Dim Filter Corp	929519	2 Virtua	477.28
09/14/2020	6000000274		Trio Supply	903802	2 Virtua	13,890.50
Total:						\$48,592.71

20200914 Cap1 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	7	48,592.71
Total:	7	\$48,592.71

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	34,592.11
02 - FOOD SERVICE	13,890.50
04 - COMMUNITY SERVICE	110.10
	\$48,592.71

AP Check Register

AP Run: 20200916 ACH — Post Date: 2020-09-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/16/2020	9000001852	ACH	Alvarado, Angel	016566	1 AP5800	30.00
09/16/2020	9000001853	ACH	Lake, David	017436	1 AP5800	83.03
09/16/2020	9000001854	ACH	Lucius, Rachel H	014982	1 AP5800	4,533.31
09/16/2020	9000001855	ACH	Martinez, Robert V	013074	1 AP5800	20.00
09/16/2020	9000001856	ACH	Maternowski, Patricia	012853	1 AP5800	23.97
09/16/2020	9000001857	ACH	Nelson, Katie L	015010	1 AP5800	10.06
09/16/2020	9000001858	ACH	Umhoefer, Tom C	007415	1 AP5800	156.74
Total:						\$4,857.11

20200916 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	7	4,857.11
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	7	\$4,857.11

AP Check Register

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AP Run: 20200923 ACH — Post Date: 2020-09-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/23/2020	9000001859	ACH	Anderson, Esther R	017934	1 AP5800	170.00
09/23/2020	9000001860	ACH	Austin, Linda M	017826	1 AP5800	170.00
09/23/2020	9000001861	ACH	Becker, Brenda S	015549	1 AP5800	170.00
09/23/2020	9000001862	ACH	Beerling, Lorie A	011213	1 AP5800	170.00
09/23/2020	9000001863	ACH	Black, Kristine C	017563	1 AP5800	303.85
09/23/2020	9000001864	ACH	Bliese, Trudy M	018562	1 AP5800	170.00
09/23/2020	9000001865	ACH	Brown, Mary Kay	009373	1 AP5800	170.00
09/23/2020	9000001866	ACH	Buck, Kathy J	019472	1 AP5800	170.00
09/23/2020	9000001867	ACH	Burns, Pollyanna M	010851	1 AP5800	170.00
09/23/2020	9000001868	ACH	Chamberland, Tausha	016392	1 AP5800	170.00
09/23/2020	9000001869	ACH	Check, Cindy	006315	1 AP5800	55.00
09/23/2020	9000001870	ACH	Cook, Laurie N	018430	1 AP5800	170.00
09/23/2020	9000001871	ACH	Davila, Rosa N	018717	1 AP5800	170.00
09/23/2020	9000001872	ACH	Deike, Elizabeth M	019918	1 AP5800	170.00
09/23/2020	9000001873	ACH	Donnohue, Rose Marie	016794	1 AP5800	170.00
09/23/2020	9000001874	ACH	Erz, Marcia	012411	1 AP5800	170.00
09/23/2020	9000001875	ACH	Essay, Kenneth P	019131	1 AP5800	28.68
09/23/2020	9000001876	ACH	Evans, Christine O	012974	1 AP5800	170.00
09/23/2020	9000001877	ACH	Fischer, Charlene	015908	1 AP5800	170.00
09/23/2020	9000001878	ACH	Gayle, Laurie A	018552	1 AP5800	170.00

AP Check Register

AP Run: 20200923 ACH — Post Date: 2020-09-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/23/2020	9000001879	ACH	Gilpin, Ashley	017611	1 AP5800	170.00
09/23/2020	9000001880	ACH	Gust, Jennifer	017940	1 AP5800	170.00
09/23/2020	9000001881	ACH	Hartog, Karra L	014710	1 AP5800	170.00
09/23/2020	9000001882	ACH	Holewa, Mary A	011153	1 AP5800	170.00
09/23/2020	9000001883	ACH	Holmes, Jamie L	018666	1 AP5800	170.00
09/23/2020	9000001884	ACH	Huberty, Lori A	011106	1 AP5800	170.00
09/23/2020	9000001885	ACH	Jackson, Deborah K	009093	1 AP5800	170.00
09/23/2020	9000001886	ACH	Johnson, Brian J	018190	1 AP5800	19.00
09/23/2020	9000001887	ACH	Kaiser, Debra	010524	1 AP5800	170.00
09/23/2020	9000001888	ACH	Kauffman, Christina	019468	1 AP5800	170.00
09/23/2020	9000001889	ACH	Kegley, Robyn E	019187	1 AP5800	203.87
09/23/2020	9000001890	ACH	Laduke, Lizette	017082	1 AP5800	170.00
09/23/2020	9000001891	ACH	Lawler, Melissa J	018212	1 AP5800	170.00
09/23/2020	9000001892	ACH	Mackey, Gale M	010140	1 AP5800	170.00
09/23/2020	9000001893	ACH	Martin, Joan M	014860	1 AP5800	170.00
09/23/2020	9000001894	ACH	Mauser, Courtney	012243	1 AP5800	170.00
09/23/2020	9000001895	ACH	May, Marie T	012203	1 AP5800	170.00
09/23/2020	9000001896	ACH	McDonald, Patricia A	017146	1 AP5800	170.00
09/23/2020	9000001897	ACH	Meade, Sara	019493	1 AP5800	170.00
09/23/2020	9000001898	ACH	Miller, Lori A	017691	1 AP5800	170.00

AP Check Register

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AP Run: 20200923 ACH — Post Date: 2020-09-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/23/2020	9000001899	ACH	Morris, Janice F	019643	1 AP5800	170.00
09/23/2020	9000001900	ACH	Mosser, Dawn M	015815	1 AP5800	170.00
09/23/2020	9000001901	ACH	Neher, Tamala Sue	014292	1 AP5800	170.00
09/23/2020	9000001902	ACH	Neisen, Luann M	014675	1 AP5800	170.00
09/23/2020	9000001903	ACH	Omerovic, Amra	019486	1 AP5800	170.00
09/23/2020	9000001904	ACH	Pavek, Brooke C	016645	1 AP5800	19.45
09/23/2020	9000001905	ACH	Phillips, Maria	015741	1 AP5800	14.20
09/23/2020	9000001906	ACH	Quast, Lucia Jane	016712	1 AP5800	170.00
09/23/2020	9000001907	ACH	Quinn, Catherine A	006705	1 AP5800	170.00
09/23/2020	9000001908	ACH	Rathsabandith, Tanya	019368	1 AP5800	170.00
09/23/2020	9000001909	ACH	Reesen, Jean E	018579	1 AP5800	170.00
09/23/2020	9000001910	ACH	Robb, Brad E	013654	1 AP5800	239.40
09/23/2020	9000001911	ACH	Sexton, Tracy M	018001	1 AP5800	170.00
09/23/2020	9000001912	ACH	Sponsler, Tonnette M	012126	1 AP5800	170.00
09/23/2020	9000001913	ACH	Stead, Amy Jo	006874	1 AP5800	107.39
09/23/2020	9000001914	ACH	Teachout, Evi Sue	012967	1 AP5800	170.00
09/23/2020	9000001915	ACH	Teal, Darla L	017155	1 AP5800	170.00
09/23/2020	9000001916	ACH	Toeller, Sandra L	011948	1 AP5800	170.00
09/23/2020	9000001917	ACH	True, Dixie A	018188	1 AP5800	170.00
09/23/2020	9000001918	ACH	Umhoefer, Tom C	007415	1 AP5800	89.98

AP Check Register

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AP Run: 20200923 ACH — Post Date: 2020-09-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/23/2020	9000001919	ACH	Wahidi, Zarghona	017649	1 AP5800	170.00
09/23/2020	9000001920	ACH	Waldron, Sheli	011320	1 AP5800	150.00
09/23/2020	9000001921	ACH	White, Stephanie C	019130	1 AP5800	125.58
09/23/2020	9000001922	ACH	Yiu, Carol S	017160	1 AP5800	170.00
09/23/2020	9000001923	ACH	Young, Laurie K	020077	1 AP5800	170.00
Total:						\$10,366.40

20200923 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	65	10,366.40
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	65	\$10,366.40

AP Check Register

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AP Run: 20200930 ACH — Post Date: 2020-09-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/30/2020	9000001924	ACH	Battle, Theresa F	019927	1 AP5800	500.00
09/30/2020	9000001925	ACH	Gersich, Brian M	019849	1 AP5800	200.00
09/30/2020	9000001926	ACH	Gorton, Rachel	016735	1 AP5800	200.00
09/30/2020	9000001927	ACH	Martinez, Robert V	013074	1 AP5800	19.00
09/30/2020	9000001928	ACH	Nesvig, Erika	013381	1 AP5800	89.15
09/30/2020	9000001929	ACH	Pikal, Robin	019154	1 AP5800	200.00
09/30/2020	9000001930	ACH	Rider, Lisa K	016166	1 AP5800	200.00
09/30/2020	9000001931	ACH	Santos, Laura	019707	1 AP5800	11.79
09/30/2020	9000001932	ACH	Sovine, Stacey	017487	1 AP5800	200.00
Total:						\$1,619.94

20200930 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	9	1,619.94
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	9	\$1,619.94

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	7,497.58
02 - FOOD SERVICE	9,099.15
04 - COMMUNITY SERVICE	246.72
	\$16,843.45

AP Check Register

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AP Run: 20200930 Fund 26 — Post Date: 2020-09-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/30/2020	104047	Check	Tree Protection Services	929807	6 BOND P	15,825.00
Total:						\$15,825.00

20200930 Fund 26 Summary

Type	Count	Amount
Regular	1	15,825.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$15,825.00

AP Check Register

<u>Fund</u>	<u>Total</u>
26 - BOND REFERENDUM	15,825.00
	\$15,825.00



Agenda IV.A.5
November 12, 2020

To: Dr Theresa Battle, superintendent and Board of Education

From: Lisa K. Rider, executive director of business services

Date: November 5, 2020

Re: Budget Analysis for the Month Ending September 30, 2020

Recommendation: That the Board accepts the Budget Analysis for the month ending September 30, 2020.

The September Budget Reports are presented for Board information and review. The reports indicate the following:

	<u>Year-to-Date Revenue</u>	<u>% of Adopted Budget</u>	<u>Year-to-Date Expenditures</u>	<u>% of Adopted Budget</u>
All Funds	\$ 37,219,384	21.26%	\$ 29,308,281	16.70%
General Fund	\$ 29,871,463	23.55%	\$ 20,294,701	15.88%

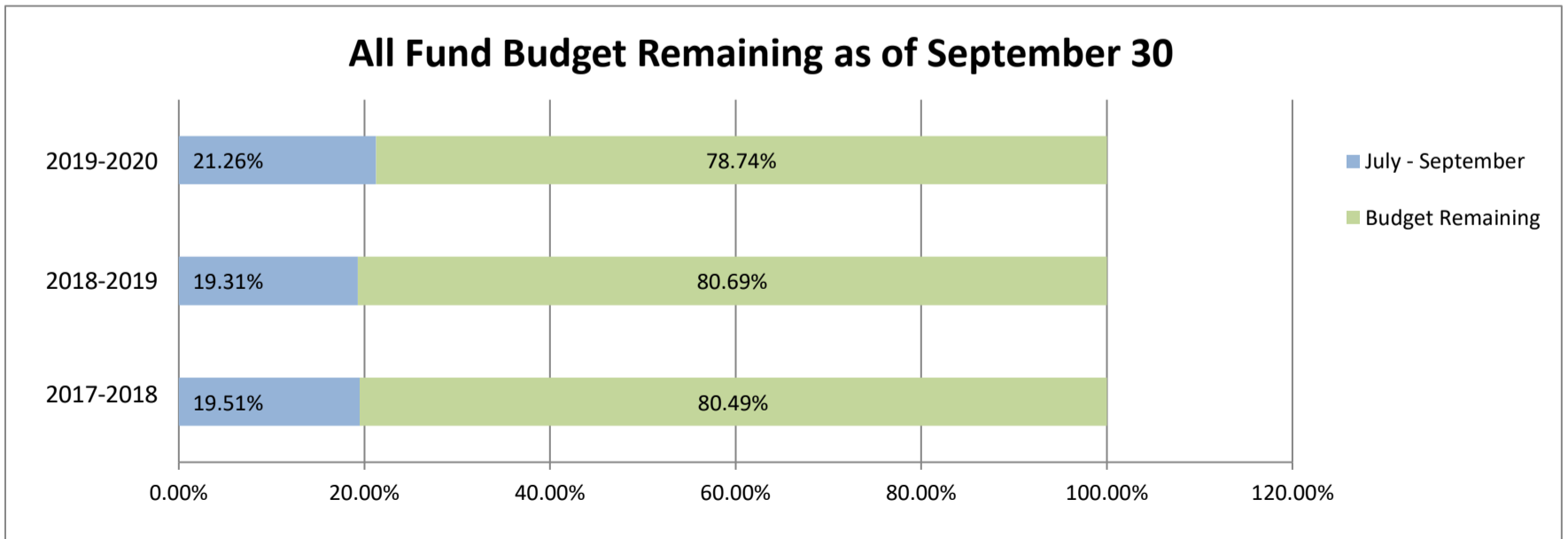
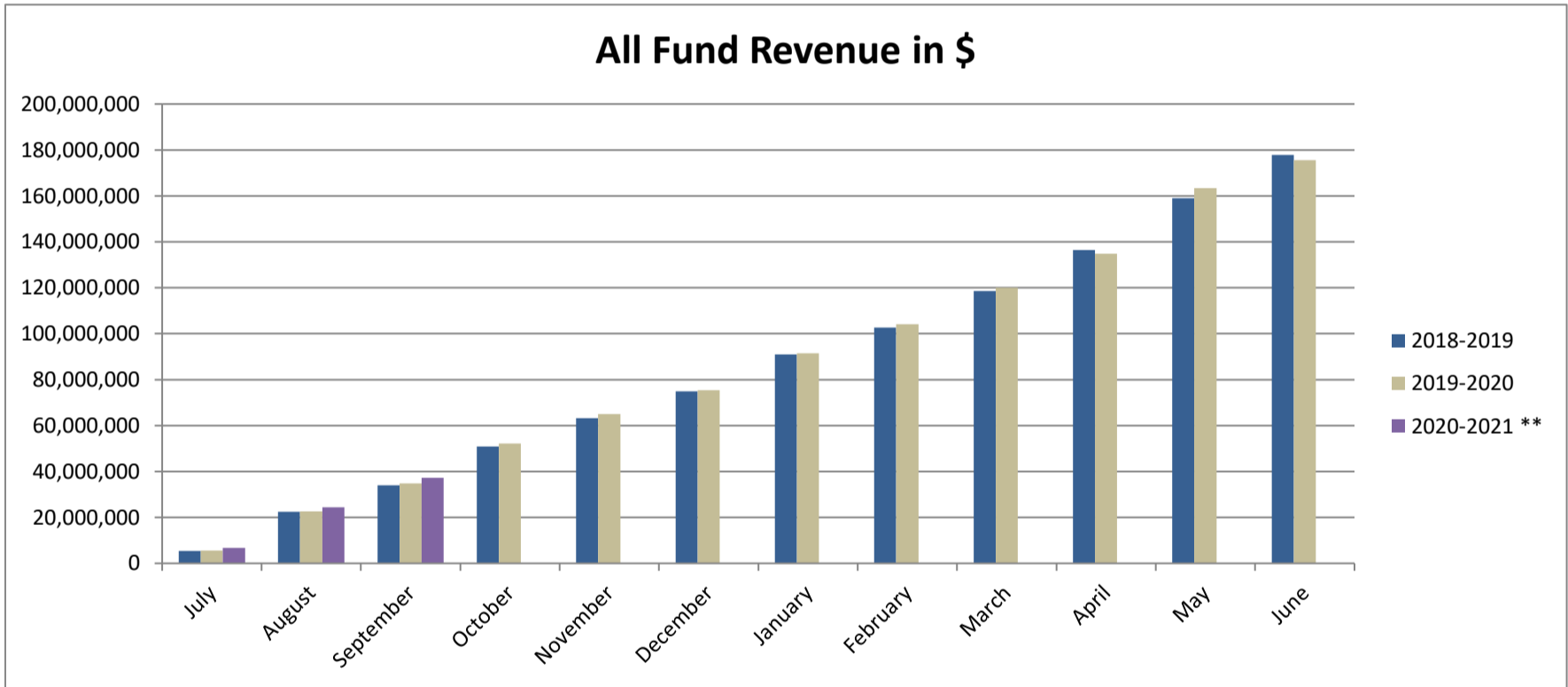
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to day. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

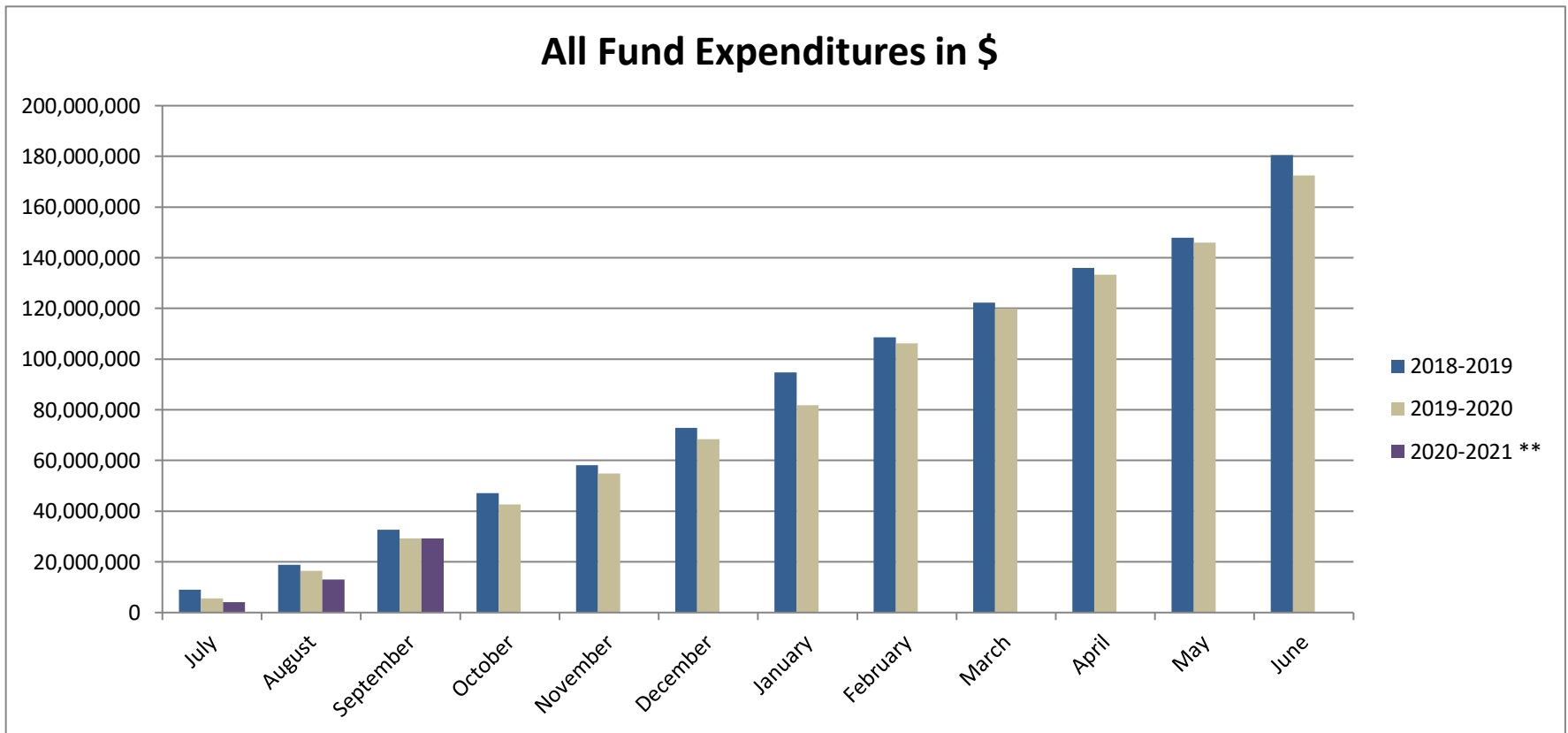
	2018-2019		2019-2020		2020-2021 **	
	\$	%	\$	%	\$	%
July	5,335,129	3.06%	5,485,241	3.04%	6,620,611	3.78%
August	22,416,157	12.86%	22,594,027	12.53%	24,450,745	13.97%
September	34,008,972	19.51%	34,813,133	19.31%	37,219,384	21.26%
October	50,811,471	29.14%	52,091,920	28.89%		0.00%
November	63,156,262	36.22%	64,950,000	36.02%		0.00%
December	74,878,779	42.95%	75,350,271	41.79%		0.00%
January	90,963,532	52.17%	91,452,688	50.72%		0.00%
February	102,665,589	58.89%	104,037,421	57.70%		0.00%
March	118,617,121	68.04%	120,089,341	66.60%		0.00%
April	136,463,266	78.27%	134,860,140	74.79%		0.00%
May	159,031,720	91.22%	163,402,130	90.62%		0.00%
June	177,830,694	102.00%	175,487,024	97.33%		0.00%
BUDGET	174,346,301	100.00%	180,308,051	100.00%	175,070,662	100.00%



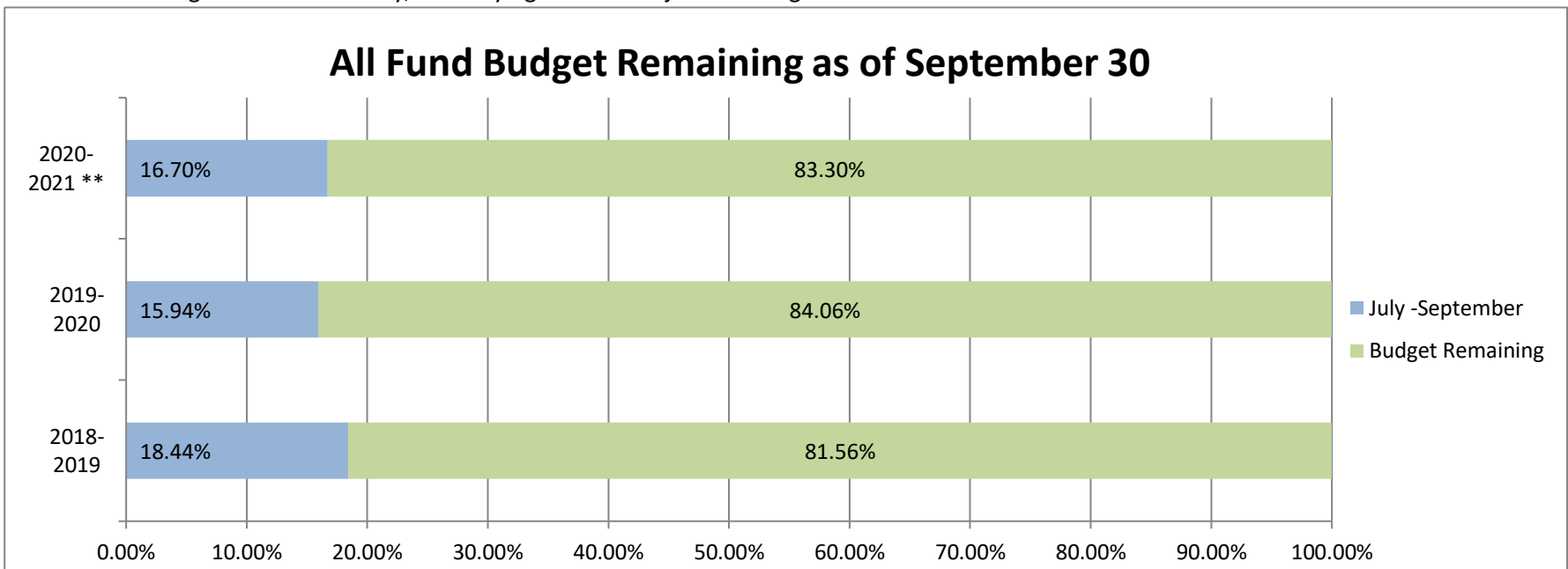
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2018-2019		2019-2020		2020-2021 **	
	\$	%	\$	%	\$	%
July	8,969,704	5.05%	5,527,131	3.00%	4,162,171	2.37%
August	18,843,572	10.61%	16,468,457	8.95%	12,964,050	7.39%
September	32,740,412	18.44%	29,323,003	15.94%	29,308,281	16.70%
October	47,082,647	26.51%	42,659,629	23.19%		0.00%
November	58,133,122	32.74%	54,807,687	29.79%		0.00%
December	72,901,898	41.05%	68,333,711	37.14%		0.00%
January	94,821,290	53.40%	81,733,856	44.42%		0.00%
February	108,536,123	61.12%	106,174,331	57.71%		0.00%
March	122,350,806	68.90%	119,896,778	65.16%		0.00%
April	136,060,010	76.62%	133,324,048	72.46%		0.00%
May	147,894,022	83.28%	145,975,143	79.34%		0.00%
June	180,511,422	101.65%	172,410,094	93.71%		0.00%
BUDGET	177,577,573	100.00%	183,989,992	100.00%	175,489,038	100.00%

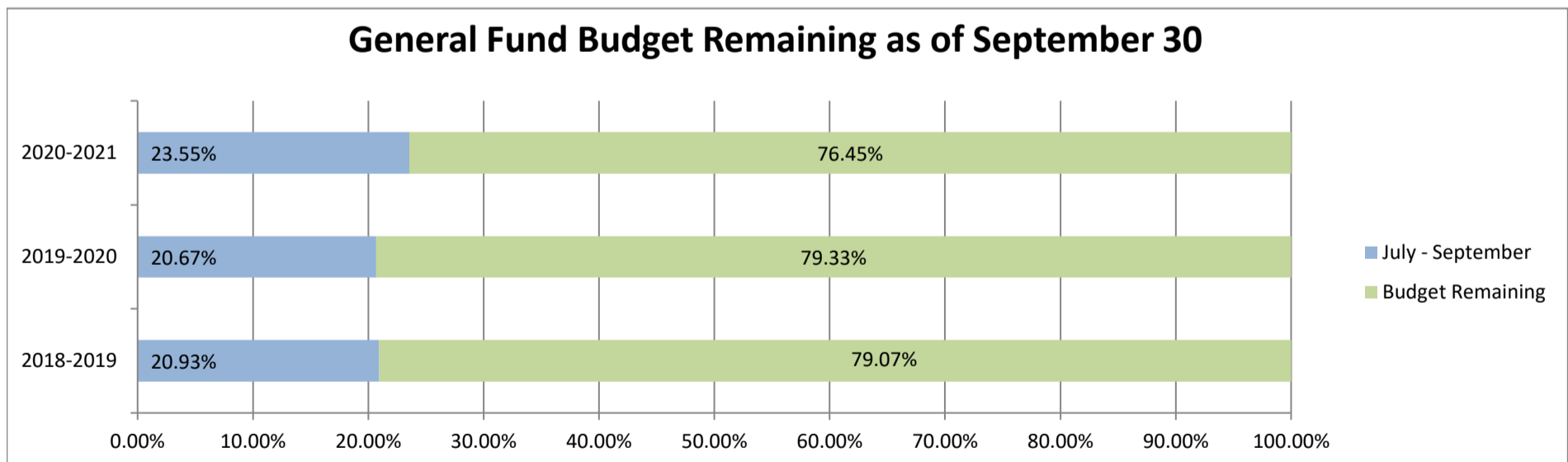
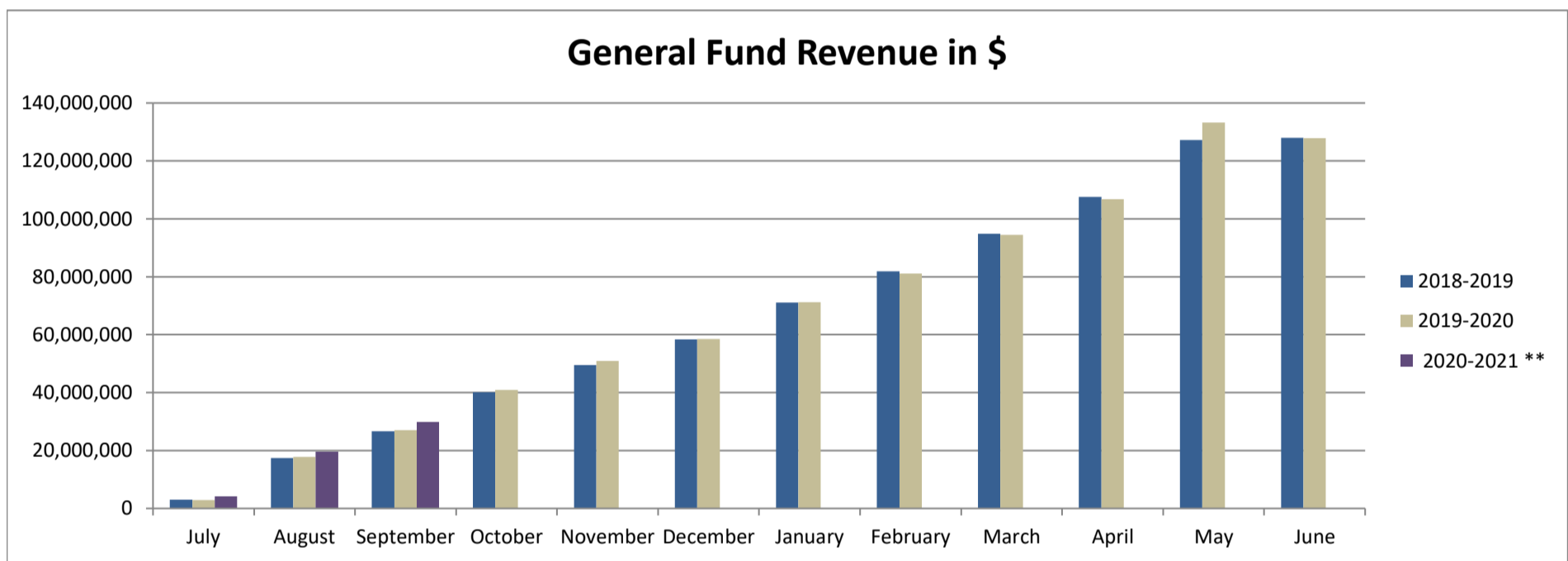


**based on timing of financial activity, monthly figures are subject to change



**REVENUE COMPARISON
GENERAL FUND**

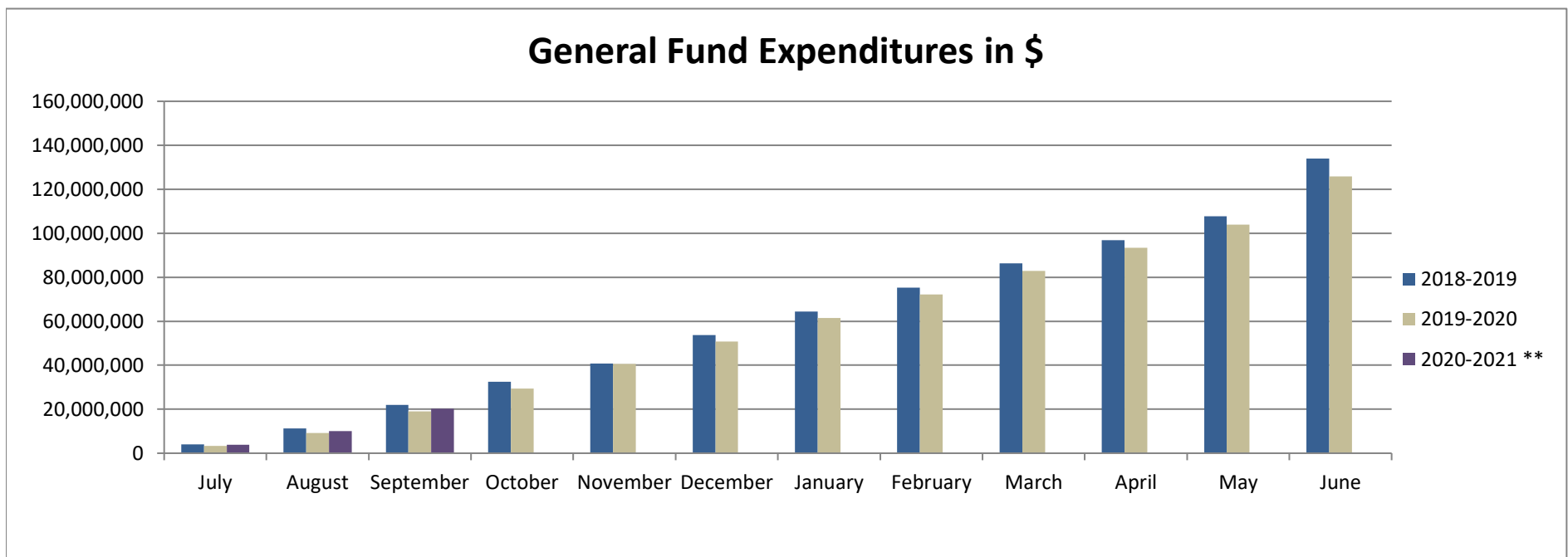
	2018-2019		2019-2020		2020-2021 **	
	\$	%	\$	%	\$	%
July	3,049,011	2.40%	2,952,734	2.26%	4,121,651	3.25%
August	17,467,026	13.74%	17,728,648	13.58%	19,631,549	15.48%
September	26,603,063	20.93%	26,994,038	20.67%	29,871,463	23.55%
October	40,148,304	31.58%	40,875,100	31.30%		0.00%
November	49,468,991	38.91%	50,901,641	38.98%		0.00%
December	58,346,985	45.90%	58,488,110	44.79%		0.00%
January	71,139,741	55.96%	71,248,272	54.57%		0.00%
February	81,874,274	64.41%	81,110,930	62.12%		0.00%
March	94,812,594	74.58%	94,414,841	72.31%		0.00%
April	107,566,443	84.62%	106,747,578	81.75%		0.00%
May	127,198,187	100.06%	133,202,884	102.02%		0.00%
June	127,946,448	100.65%	127,889,261	97.95%		0.00%
BUDGET	127,122,457	100.00%	130,570,739	100.00%	126,834,491	100.00%



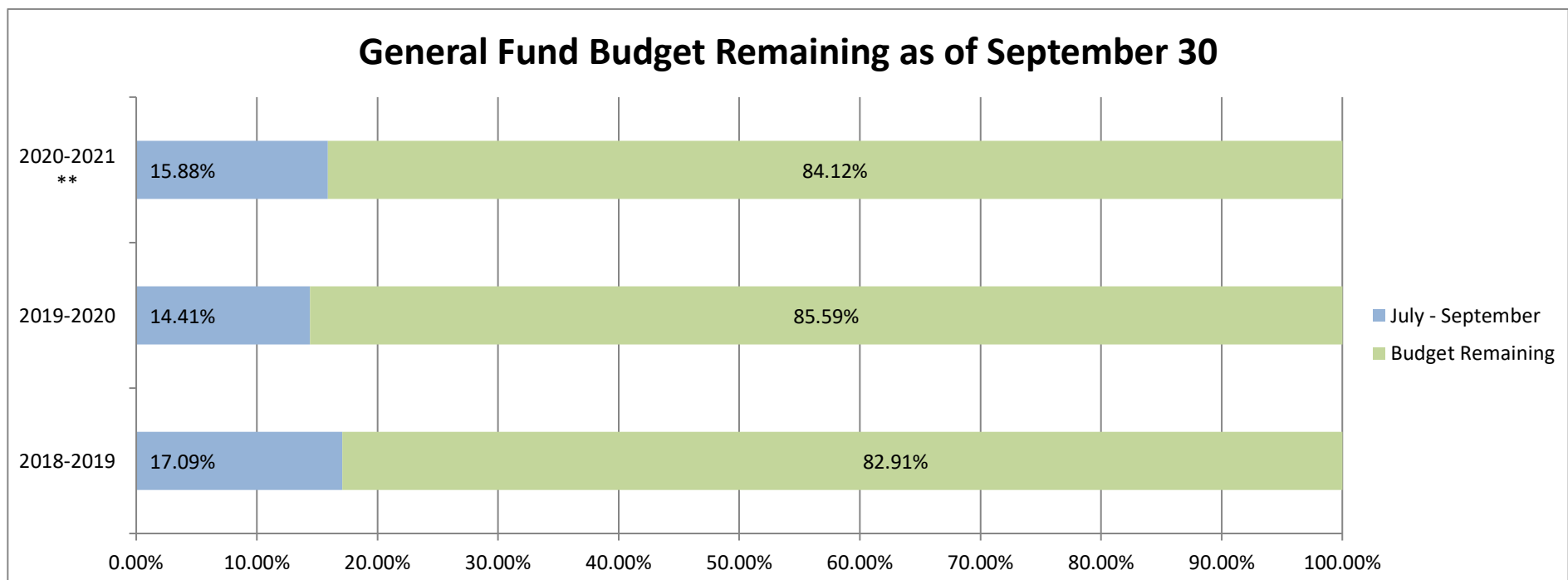
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
GENERAL FUND**

	2018-2019		2019-2020		2020-2021 **	
	\$	%	\$	%	\$	%
July	4,062,789	3.16%	3,278,040	2.48%	3,830,485	3.00%
August	11,344,843	8.81%	9,235,858	6.99%	10,105,291	7.91%
September	22,000,174	17.09%	19,056,078	14.41%	20,294,701	15.88%
October	32,530,513	25.26%	29,431,382	22.26%		0.00%
November	40,831,427	31.71%	40,610,524	30.72%		0.00%
December	53,644,305	41.66%	50,859,427	38.47%		0.00%
January	64,422,832	50.03%	61,440,209	46.47%		0.00%
February	75,366,706	58.53%	72,157,858	54.58%		0.00%
March	86,317,866	67.04%	82,820,131	62.64%		0.00%
April	96,837,872	75.21%	93,356,204	70.61%		0.00%
May	107,680,428	83.63%	103,944,142	78.62%		0.00%
June	134,041,181	104.10%	125,799,767	95.15%		0.00%
BUDGET	128,759,941	100.00%	132,208,436	100.00%	127,825,136	100.00%



**based on timing of financial activity, monthly figures are subject to change



**Agenda IV.A.6.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of human resources

Date: November 5, 2020

Re: Changes to Policy 522: *Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process*

Recommendation: that the Board of Education approves, on a second reading basis, changes to Policy 522: *Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process*.

The Policy Review Committee reviewed Policy 522 on September 8 and October 13, 2020. The first reading of Policy 522 was approved on October 22, 2020.

Summary: The Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process policy replaces current Policy 522 (Student Sex Nondiscrimination).

Adopted: 10/99
Reviewed: 10/22/2020
Revised: 11/12/2020
Rescinds: AC / JB / JBR

Burnsville-Eagan-Savage School District Policy 522

522 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS

I. GENERAL STATEMENT OF POLICY

- A. The school district does not discriminate on the basis of sex in its education programs or activities, and it is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. The school district prohibits sexual harassment that occurs within its education programs and activities. When the school district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.
- C. This policy applies to sexual harassment that occurs within the school district's education programs and activities and that is committed by a school district employee, student, or other members of the school community. This policy does not apply to sexual harassment that occurs off school grounds, in a private setting, and outside the scope of the school district's education programs and activities. This policy does not apply to sexual harassment that occurs outside the geographic boundaries of the United States, even if the sexual harassment occurs in the school district's education programs or activities.
- D. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator(s) is/are:

Tiffany Weiler, Human Resources Coordinator
952-707-2011
Diamondhead Education Center
200 W Burnsville Pkwy.
Burnsville, Minnesota 55337
tweiler@isd191.org

Alternate Stacey Sovine, Executive Director of Human Resources
952-707-2010
Diamondhead Education Center
200 W Burnsville Pkwy.
Burnsville, Minnesota 55337
ssovine@isd191.org

Questions relating solely to Title IX and its regulations may be referred to the Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

- E. The effective date of this policy is August 14, 2020 and applies to alleged violations of this policy occurring on or after August 14, 2020.

II. DEFINITIONS

- A. “Actual knowledge” means notice of sexual harassment or allegations of sexual harassment to the school district’s Title IX Coordinator or to any employee of the school district. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the school district with actual knowledge is the respondent.
- B. “Complainant” means a person who is alleged to be the victim of conduct that could constitute sexual harassment under Title IX. A Title IX Coordinator who signs a formal complaint is not a complainant unless the Title IX Coordinator is alleged to be the victim of the conduct described in the formal complaint.
- C. “Day” or “days” means, unless expressly stated otherwise, business days (i.e. day(s) that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).
- A. “Deliberately indifferent” means clearly unreasonable in light of the known circumstances. The school district is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.
- B. “Education program or activity” means locations, events, or circumstances for which the school district exercises substantial control over both the respondent and the context in which the sexual harassment occurs and includes school district education programs or activities that occur on or off of school district property.
- C. “Formal complaint” means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the school district investigate the allegation of sexual harassment.
1. A formal complaint filed by a complainant must be a physical document or

an electronic submission. The formal complaint must contain the complainant's physical or digital signature, or otherwise indicate that the complainant is the person filing the formal complaint, and must be submitted to the Title IX Coordinator in person, by mail, or by email.

2. A formal complaint shall state that, at the time of filing the formal complaint, the complainant was participating in, or attempting to participate in, an education program or activity of the school district with which the formal complaint is filed.
- D. "Informal resolution" means options for resolving a formal complaint that do not involve a full investigation and adjudication. Informal resolution may encompass a broad range of conflict resolution strategies, including mediation or restorative justice.
- E. "Relevant questions" and "relevant evidence" are questions, documents, statements, or information that are related to the allegations raised in a formal complaint. Relevant evidence includes evidence that is both inculpatory and exculpatory. Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent.
- F. "Remedies" means actions designed to restore or preserve the complainant's equal access to education after a respondent is found responsible. Remedies may include the same individualized services that constitute supportive measures, but need not be non-punitive or non-disciplinary, nor must they avoid burdening the respondent.
- G. "Respondent" means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment under Title IX.
- H. "Sexual harassment" means any of three types of misconduct on the basis of sex that occurs in a school district education program or activity and is committed against a person in the United States:
1. *Quid pro quo* harassment by a school district employee (conditioning the provision of an aid, benefit, or service of the school district on an individual's participation in unwelcome sexual conduct);
 2. Unwelcome conduct that a reasonable person would find so severe, pervasive, and objectively offensive that it denies a person equal educational access; or

3. Any instance of sexual assault (as defined in the Clery Act, 20 U.S.C. §1092(f)(6)A(v)), dating violence, domestic violence, or stalking (as defined in the Violence Against Women Act, 34 U.S.C. §12291).
- I. “Supportive measures” means individualized services provided to the complainant or respondent without fee or charge that are reasonably available, non-punitive, non-disciplinary, not unreasonably burdensome to the other party, and designed to ensure equal educational access, protect safety, and deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, alternative educational services as defined under Minn. Stat. § 121A.41, as amended, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the school district buildings or property, and other similar measures.
 - J. “Title IX Personnel” means any person who addresses, works on, or assists with the school district’s response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions. The following are considered Title IX Personnel:
 1. “Title IX Coordinator” means an employee of the school district that coordinates the school district’s efforts to comply with and carry out its responsibilities under Title IX. The Title IX Coordinator is responsible for acting as the primary contact for the parties and ensuring that the parties are provided with all notices, evidence, reports, and written determinations to which they are entitled under this policy and grievance process. The Title IX Coordinator is also responsible for effective implementation of any supportive measures or remedies. The Title IX Coordinator must be free from conflicts of interest and bias when administering the grievance process.
 2. “Investigator” means a person who investigates a formal complaint. The investigator of a formal complaint may not be the same person as the Decision-maker or the Appellate Decision-maker. The Investigator may be a school district employee, school district official, or a third party designated by the school district.
 3. “Decision-maker” means a person who makes a determination regarding responsibility after the investigation has concluded. The Decision-maker cannot be the same person as the Title IX Coordinator, the Investigator, or the Appellate Decision-maker.
 4. “Appellate Decision-maker” means a person who considers and decides appeals of determinations regarding responsibility and dismissals of formal complaints. The Appellate Decision-maker cannot be the same person as the Title IX Coordinator, Investigator, or Decision-maker. The Appellate

Decision-maker may be a school district employee, or a third party designated by the school district.

5. The superintendent of the school district may delegate functions assigned to a specific school district employee under this policy, including but not limited to the functions assigned to the Title IX Coordinator, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes, to any suitably qualified individual and such delegation may be rescinded by the superintendent at any time. The school district may also, in its discretion, appoint suitably qualified persons who are not school district employees to fulfill any function under this policy, including, but not limited to, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes.

III. BASIC REQUIREMENTS FOR GRIEVANCE PROCESS

A. Equitable Treatment

1. The school district shall treat complainants and respondents equitably. However, equality or parity with respect to supportive measures provided to complainants and respondents is not required.
2. The school district will not impose any disciplinary sanctions or take any other actions against a respondent that do not constitute supportive measures until it has completed this grievance process and the respondent has been found responsible.
3. The school district will provide appropriate remedies to the complainant any time a respondent is found responsible.

B. Objective and Unbiased Evaluation of Complaints

1. Title IX Personnel, including the Title IX Coordinator, Investigator, Decision-maker, and Appellate Decision-maker, shall be free from conflicts of interest or bias for or against complainants or respondents generally or a specific complainant or respondent.
2. Throughout the grievance process, Title IX Personnel will objectively evaluate all relevant evidence, inculpatory and exculpatory, and shall avoid credibility determinations based solely on a person's status as a complainant, respondent, or witness.

- C. Title IX Personnel will presume that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

D. Confidentiality

The school district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g, or FERPA's regulations, and State law under Minn. Stat. § 13.32 34 C.F.R. Part 99, or as required by law, or to carry out the purposes of 34 C.F.R. Part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder (i.e., the school district's obligation to maintain confidentiality shall not impair or otherwise affect the complainants and respondents receipt of the information to which they are entitled with respect to the investigative record and determination of responsibility).

E. Right to an Advisor; Right to a Support Person

Complainants and respondents have the right, at their own expense, to be assisted by an advisor of their choice during all stages of any grievance proceeding, including all meetings and investigative interviews. The advisor may be, but is not required to be, an attorney. In general, an advisor is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

A complainant or respondent with a disability may be assisted by a support person throughout the grievance process, including all meetings and investigative interviews, if such accommodation is necessary. A support person may be a friend, family member, or any individual who is not otherwise a potential witness. The support person is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

F. Notice

The school district will send written notice of any investigative interviews or meetings to any party whose participation is invited or expected. The written notice will include the date, time, location, participants, and purpose of the meeting or interview, and will be provided to allow sufficient time for the party to prepare to participate.

G. Consolidation

The school district may, in its discretion, consolidate formal complaints as to

allegations of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.

H. Evidence

1. During the grievance process, the school district will not require, allow, rely upon, or otherwise use questions or evidence that constitute or seek disclosure of information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.
2. The school district shall not access, consider, disclose, or otherwise use a party's medical, psychological, and similar treatment records unless the school district obtains the party's voluntary, written consent.

I. Burden of Proof

1. The burden of gathering evidence and the burden of proof shall remain upon the school district and not upon the parties.
2. The grievance process shall use a preponderance of the evidence standard (i.e. whether it is more likely than not that the respondent engaged in sexual harassment) for all formal complaints of sexual harassment, including when school district employees are respondents.

J. Timelines

1. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
2. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within ten (10) days of the date the determination of responsibility or dismissal was provided to the parties.
3. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the School District.
4. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the School District.
5. Although the school district strives to adhere to the timelines described

above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.

K. Potential Remedies and Disciplinary Sanctions

1. The following is the range of possible remedies that the school district may provide a complainant and disciplinary sanctions that the school district might impose upon a respondent, following determination of responsibility: counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.
2. If the Decision-maker determines a student-respondent is responsible for violating this policy, the Decision-maker will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the superintendent of the recommended remedies, such that an authorized administrator can consider the recommendation(s) and implement appropriate remedies in compliance with MSBA Model Policy 506 – Student Discipline. The discipline of a student-respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.

IV. REPORTING PROHIBITED CONDUCT

- A. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.
- B. Any employee of the school district who has experienced, has actual knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator

without screening or investigating the report or allegations.

- C. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during non-business hours, and may be made in person, by mail, by telephone, or by e-mail using the Title IX Coordinator's contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.
- D. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the School District may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

V. INITIAL RESPONSE AND ASSESSMENT BY THE TITLE IX COORDINATOR

- A. When the Title IX Coordinator receives a report, the Title IX Coordinator shall promptly contact the complainant confidentially to discuss the availability of supportive measures, consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.
- B. The school district will offer supportive measures to the complainant whether or not the complainant decides to make a formal complaint. The school district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the school district's ability to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.
- C. If the complainant does not wish to file a formal complaint, the allegations will not be investigated by the school district unless the Title IX Coordinator determines that signing a formal complaint to initiate an investigation over the complainant's wishes is not clearly unreasonable in light of the known circumstances.
- D. Upon receipt of a formal complaint, the school district must provide written notice of the formal complaint to the known parties with sufficient time to prepare a response before any initial interview. This written notice must contain:
 1. The allegations of sexual harassment, including sufficient details known at the time, the identities of the parties involved in the incident (if known), the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
 2. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at

the conclusion of the grievance process;

3. A statement explaining that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney;
4. A statement that the parties may inspect and review evidence gathered pursuant to this policy;
5. A statement informing the parties of any code of conduct provision that prohibits knowingly making false statements or knowingly submitting false information; and
6. A copy of this policy.

VI. STATUS OF RESPONDENT DURING PENDENCY OF FORMAL COMPLAINT

A. Emergency Removal of a Student

1. The school district may remove a student-respondent from an education program or activity of the school district on an emergency basis before a determination regarding responsibility is made if:
 - a. The school district undertakes an individualized safety and risk analysis;
 - b. The school district determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal of the student-respondent; and
 - c. The school district determines the student-respondent poses such a threat, it will so notify the student-respondent and the student-respondent will have an opportunity to challenge the decision immediately following the removal. In determining whether to impose emergency removal measures, the Title IX Coordinator shall consult related school district policies, including MSBA Model Policy 506 – Student Discipline. The school district must take into consideration applicable requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973, prior to removing a special education student or Section 504 student on an emergency basis.

B. Employee Administrative Leave

The school district may place a non-student employee on administrative leave during the pendency of the grievance process of a formal complaint. Such leave

will typically be paid leave unless circumstances justify unpaid leave in compliance with legal requirements. The school district must take into consideration applicable requirements of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act prior to removing an individual with a qualifying disability.

VII. INFORMAL RESOLUTION OF A FORMAL COMPLAINT

- A. At any time prior to reaching a determination of responsibility, informal resolution may be offered and facilitated by the school district at the school district's discretion, but only after a formal complaint has been received by the school district.
- B. The school district may not require as a condition of enrollment or continued enrollment, or of employment or continued employment, or enjoyment of any other right, waiver of the right to a formal investigation and adjudication of formal complaints of sexual harassment.
- C. The informal resolution process may not be used to resolve allegations that a school district employee sexually harassed a student.
- D. The school district will not facilitate an informal resolution process without both parties' agreement, and will obtain their voluntary, written consent. The school district will provide to the parties a written notice disclosing the allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, the parties' right to withdraw from the informal resolution process, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.
- E. At any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint.

VIII. DISMISSAL OF A FORMAL COMPLAINT

- A. Under federal law, the school district must dismiss a Title IX complaint, or a portion thereof, if the conduct alleged in a formal complaint or a portion thereof:
 - 1. Would not meet the definition of sexual harassment, even if proven;
 - 2. Did not occur in the school district's education program or activity; or
 - 3. Did not occur against a person in the United States.
- B. The school district may, in its discretion, dismiss a formal complaint or allegations therein if:

1. The complainant informs the Title IX Coordinator in writing that the complainant desires to withdraw the formal complaint or allegations therein;
 2. The respondent is no longer enrolled or employed by the school district; or
 3. Specific circumstances prevent the school district from gathering sufficient evidence to reach a determination.
- C. The school district shall provide written notice to both parties of a dismissal. The notice must include the reasons for the dismissal.
- D. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

IX. INVESTIGATION OF A FORMAL COMPLAINT

- A. If a formal complaint is received by the School District, the school district will assign or designate an Investigator to investigate the allegations set forth in the formal complaint.
- B. If during the course of the investigation the school district decides to investigate any allegations about the complainant or respondent that were not included in the written notice of a formal complaint provided to the parties, the school district must provide notice of the additional allegations to the known parties.
- C. When a party's participation is invited or expected in an investigative interview, the Investigator will coordinate with the Title IX Coordinator to provide written notice to the party of the date, time, location, participants, and purposes of the investigative interview with sufficient time for the party to prepare.
- D. During the investigation, the Investigator must provide the parties with an equal opportunity to present witnesses for interviews, including fact witnesses and expert witnesses, and other inculpatory and exculpatory evidence.
- E. Prior to the completion of the investigative report, the Investigator, through the Title IX Coordinator, will provide the parties and their advisors (if any) with an equal opportunity to inspect and review any evidence directly related to the allegations. The evidence shall be provided in electronic format or hard copy and shall include all relevant evidence, evidence upon which the school district does not intend to rely in reaching a determination regarding responsibility, and any inculpatory or exculpatory evidence whether obtained from a party or another source. The parties will have ten (10) days to submit a written response, which the Investigator will consider prior to completion of the investigative report.

- F. The Investigator will prepare a written investigative report that fairly summarizes the relevant evidence. The investigative report may include credibility determinations that are not based on a person's status as a complainant, respondent or witness. The school district will send the parties and their advisors (if any) a copy of the report in electronic format or hard copy, for their review and written response at least ten (10) days prior to a determination of responsibility.

X. DETERMINATION REGARDING RESPONSIBILITY

- A. After the school district has sent the investigative report to both parties and before the school district has reached a determination regarding responsibility, the Decision-maker must afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness.
- B. The Decision-maker must provide the relevant questions submitted by the parties to the other parties or witnesses to whom the questions are offered, and then provide each party with the answers, and allow for additional, limited follow-up questions from each party.
- C. The Decision-maker must explain to the party proposing the questions any decision to exclude a question as not relevant.
- D. When the exchange of questions and answers has concluded, the Decision-maker must issue a written determination regarding responsibility that applies the preponderance of the evidence standard to the facts and circumstances of the formal complaint. The written determination of responsibility must include the following:
 - 1. Identification of the allegations potentially constituting sexual harassment;
 - 2. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
 - 3. Findings of fact supporting the determination;
 - 4. Conclusions regarding the application of the school district's code of conduct to the facts;
 - 5. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the school district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the school district to the complainant; and

6. The school district's procedures and permissible bases for the complainant and respondent to appeal and the date by which an appeal must be made.
- E. In determining appropriate disciplinary sanctions, the Decision-maker should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incident occurred.
 - F. The written determination of responsibility must be provided to the parties simultaneously.
 - G. The Title IX Coordinator is responsible for the effective implementation of any remedies.
 - H. The determination regarding responsibility becomes final either on the date that the school district provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

XI. APPEALS

- A. The school district shall offer the parties an opportunity to appeal a determination regarding responsibility or the school district's dismissal of a formal complaint or any allegations therein, on the following bases:
 1. A procedural irregularity that affected the outcome of the matter (e.g., a material deviation from established procedures);
 2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
 3. The Title IX Coordinator, Investigator, or Decision-maker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.
- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the Appellate Decision-maker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the Appellate Decision-maker must issue a written decision describing the result of the appeal and the rationale for the result.

- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the Appellate Decision-maker is final. No further review beyond the appeal is permitted.

XII. RETALIATION PROHIBITED

- A. Neither the school district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, constitutes retaliation. Retaliation against a person for making a report of sexual harassment, filing a formal complaint, or participating in an investigation, constitutes a violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.
- B. Any person may submit a report or formal complaint alleging retaliation in the manner described in this policy and it will be addressed in the same manner as other complaints of sexual harassment or sex discrimination.
- C. Charging an individual with violation of school district policies for making a materially false statement in bad faith in the course of a grievance proceeding under this policy shall not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

XIII. TRAINING

- A. The school district shall ensure that Title IX Personnel receive appropriate training. The training shall include instruction on:
 - 1. The Title IX definition of sexual harassment;
 - 2. The scope of the school district's education program or activity;
 - 3. How to conduct an investigation and grievance process, appeals, and informal resolution processes, as applicable;

4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias;
 5. For Decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's prior sexual behavior are not relevant; and
 6. For Investigators, training on issues of relevance, including the creation of an investigative report that fairly summarizes relevant evidence.
- B. The training materials will not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints.
- C. Materials used to train Title IX Personnel must be posted on the school district's website. If the school district does not have a website, it must make the training materials available for public inspection upon request.

XIV. DISSEMINATION OF POLICY

- A. This policy shall be made available to all students, parents/guardians of students, school district employee, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. The school district must provide applicants for admission and employment, students, parents or legal guardians of secondary school students, employees, and all unions holding collective bargaining agreements with the school district, with the following:
1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator;
 2. Notice that the school district does not discriminate on the basis of sex in the education program or activity that it operates, and that it is required by Title IX not to discriminate in such a manner;
 3. A statement that the requirement not to discriminate in the education program or activity extends to admission and employment, and that inquiries about the application of Title IX may be referred to the Title IX Coordinator, to the Assistant Secretary for Civil Rights of the United States Department of Education, or both; and
 4. Notice of the school district's grievance procedures and grievance process

contained in this policy, including how to report or file a complaint of sex discrimination, how to report or file a formal complaint of sexual harassment, and how the school district will respond.

XV. RECORDKEEPING

- A. The school district must create, and maintain for a period of seven calendar years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the school district must document:
1. The basis for the school district's conclusion that its response to the report or formal complaint was not deliberately indifferent;
 2. The measures the school district has taken that are designed to restore or preserve equal access to the school district's education program or activity; and
 3. If the school district does not provide a complainant with supportive measures, then it must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. Such a record must be maintained for a period of seven years.
 4. The documentation of certain bases or measures does not limit the recipient in the future from providing additional explanations or detailing additional measures taken.
- B. The school district must also maintain for a period of seven calendar years records of:
1. Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed on the respondent, and any remedies provided to the complainant designed to restore or preserve equal access to the recipient's education program or activity;
 2. Any appeal and the result therefrom;
 3. Any informal resolution and the result therefrom; and
 4. All materials used to train Title IX Personnel.

Legal References: Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
 Minn. Stat. § 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)
 Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
 20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
 34 C.F.R. Part 106 (Implementing Regulations of Title IX)
 20 U.S.C. § 1400, *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)
 29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
 42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act of 1990, as amended)
 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)
 20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (“Clery Act”))

Cross References: Burnsville-Eagan-Savage Policy 102 (Equal Educational Opportunity)
 Burnsville-Eagan-Savage Policy 413 (Harassment and Violence)
 Burnsville-Eagan-Savage Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)



**Agenda IV.A.7.
November 12, 2020**

To: Board of Education, Members
Dr. Theresa Battle, Superintendent

From: Guillaume Paek, director of athletics

Date: November 5, 2020

Re: MSHSL Foundation grant

Recommendation: that the Board of Education adopts a resolution supporting Form A Application to Minnesota High School League Foundation.

Here are the MSHSL Foundation's Guiding Values:

The Minnesota State High School League Foundation's projects, scholarships, and activities are guided by our organizational values:

- Assist in funding to provide competitive equitable and uniform participation in athletics and fine arts.
- Aid in the funding of programs at schools, which address sportsmanship and chemical health.
- Assist in the funding of educational programs for coaches.
- Aid with the funding of registered Minnesota State High School League contest officials and judges
- Aid with the funding of state tournaments and programs
- Promote ethical behavior fairness, and embracing diversity, which best serves students and school communities.

This grant is given based on a formula of total students enrolled and total number of unduplicated participants in athletics who qualify for free or reduced lunch. There are no additional requirements or matched dollars needed from school districts. The money given to schools is done so to offset the cost of free or reduced students participating in our athletic programs at a free or reduced participation fee rate.

FORM A

RESOLUTION OF SCHOOL BOARD SUPPORTING FORM A APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota’s high school youth to participate in athletics and fine arts;

WHEREAS, the District 191 Burnsville-Eagan-Savage School Board recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist school districts in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the 191 Burnsville-Eagan-Savage School Board supports the District’s application to the Minnesota State High School League Foundation for a **FORM A** grant to offset student activity fees.

Date

Board Chair

Date

Board Clerk - Treasurer



Future Ready. Community Strong.

**Agenda IV.A.8.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Abigail Alt, board chair

Date: November 5, 2020

Re: Special Board Workshop

Recommendation: approve scheduling a special workshop on Tuesday, November 17, 2020 at 5:30 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville and via teleconference or other electronic means pursuant to Minnesota Statute 13.D.021. The purpose of the workshop is Board Candidate interviews.



**Agenda IV.A.9.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Abigail Alt, board chair

Date: November 9, 2020

Re: Special Board Meeting

Recommendation: approve scheduling a special meeting on Monday, November 30, 2020 at 4:30 p.m. to be held via teleconference or other electronic means pursuant to Minnesota Statute 13.D.021. The purpose of the special meeting is MDE/Prep time.



Future Ready. Community Strong.

**Agenda Item IV.B.1
November 12, 2020**

To: Board of Education, Members
Dr. Theresa Battle, Superintendent

From: Lisa Rider, Executive Director of Business Services

Date: November 5, 2020

Re: Approve Burnsville Ice Center Rental Agreement for School Year 2020-2021

RECOMMENDATION: That the Board of Education approves the Burnsville Ice Center Rental Agreement for the 2020-2021 school year assuming a rate per hour of \$230 with 324.95 anticipated hours for an estimated amount of \$72,488.50.

The ice rental agreement with the City of Burnsville provides practice, game and playoff time for both boys and girls hockey. The updated list of hours will be provided and attached as soon as it is confirmed in October as the MSHSL is anticipated to meet to determine the hockey season in the first week of October.

Since August, when this contract was brought to the board previously and clarifications were requested, we have worked with the city to address the following concerns:

- a. Deadline had previously stated August 15 for cancellation which has been modified to November 5 for the current year given the anticipated MSHSL decision in early October.
- b. 10.1 of the contract language has been updated to address circumstances beyond ISD 191's control so it is clear we would not be penalized in such circumstances. We have not been charged in the past for cancellations, but now it is more clearly stated in the language.
- c. Fees that may be reduced for a large number of hours has been questioned routinely. The City of Burnsville has clarified their fees for all users are the same with no discounts for volume. The City does have different rates structures throughout the day and has offered the cheaper ice times, such as morning practices at \$105 per hour and later evening practices at \$195 hour. The coaches have chosen to not want to use those times.

For the prior school year 2019-2020, the rate per hour was \$230 with 426.98 anticipated hours for an estimate of \$98,205.40.

Attachment: Contract and Ice Rink Reservation Report

**CITY OF BURNSVILLE
BURNSVILLE ICE CENTER RENTAL AGREEMENT**

AGREEMENT made this ____ day of _____, 2020, by and between **BURNSVILLE HIGH SCHOOL, ISD 191** (“User”) and the **CITY OF BURNSVILLE** (“City”), a Minnesota municipal corporation.

RECITALS

- A. The City is the owner and manager of the Burnsville Ice Center (“Ice Center”), which facility is conducive to and available for events open to the public.
- B. User desires to use portions of the Ice Center subject to the terms and conditions of this Agreement (“Agreement”) and all applicable laws and regulations.

NOW, THEREFORE, in consideration of the mutual promises, covenants and conditions contained herein, the parties mutually agree as follows:

1. **TERM.** The City hereby permits User the use of the Ice Center and facilities incidental thereto for the period as set forth on the schedule attached hereto as “Household Reservation Report”.
2. **FACILITIES.** User will have exclusive use of ice sheet(s) as well as four dressing rooms during the times scheduled. The City will maintain and clean the ice rink. The common areas of the Burnsville Ice Center shall be open to the public at all times. The User will have shared use of the common areas and may not prohibit use by other patrons.
3. **PAYMENT.** The Ice Center will bill User on a monthly basis for ice time and services. The ice times scheduled in the Household Reservation Report determine the cost of the invoice as there are more and less popular times for the ice rink as shown in the City’s rate structure. Invoices shall be sent 30 to 45 days in advance of due date. All payments shall be due on or before the 15th of the month in which the User is skating.
4. **SERVICES.** Notwithstanding any other provision of this Agreement, the parties may separately agree for the provision of additional services, personnel, and staffing as needed.
5. **RULES AND REGULATIONS.** User hereby agrees that it and its members using the Ice Center will abide by all rules and regulations adopted by the City, and as amended from time to time, for use of the Ice Center.
6. **USER MAINTENANCE.** User shall be responsible for cleanup of the Ice Center and its facilities following each use of the Ice Center, including the pickup and proper disposal

of all trash, litter, and other debris left in the Ice Center by User and User's members, guest, invitees, and others utilizing the Ice Center under User's rental of the Ice Center.

7. **DAMAGE TO ICE CENTER.** User shall be liable to the City for any loss or damage to the Ice Center or its facilities occasioned by, or in connection with the use of the Ice Center by the User or User's members, guests, or invitees.
8. **INDEMNIFICATION.** User agrees to hold the City and its officers, agents, and employees harmless and defend and indemnify the City against any claims related to use of the Ice Center by User, its agents, employees, or subcontractors. User further agrees to defend, indemnify, and hold the City, its officers, agents, and employees harmless from any liability, claims, damages, costs, judgments, or expenses, including reasonable attorney's fees, occasioned by or arising in connection with the use of the Ice Center by User or User's guests or invitees, including any and all claims for bodily injury or death or property loss or damage sustained as a result of use of the Ice Center by User or User's guests or invitees.
9. **INSURANCE.** User is required to obtain general liability insurance and provide proof of such insurance upon execution of this Agreement. \$1 million commercial general liability for non-profit affiliated with City, ISD 191 or other similar Burnsville local governmental unit and \$2 million commercial general liability for all others that have contracts of \$20,000.00 or higher in value. User shall also maintain and provide proof of statutory minimum workers' compensation (or alternately) User represents that it does not have any employees or other individuals covered by this Agreement for which User would be obligated to provide workers compensation coverage.
10. **CANCELLATION OR RESCHEDULING.**
 - 10.1 **BY USER:** User shall notify Ice Center Management of any cancellation of any ice time scheduled under this Agreement no later than November 5, 2020. Except as otherwise provided herein, all ice time set forth on the Household Reservation Report must be paid for by the User whether or not the Ice Center is actually used. Ice time that is scheduled but is cancelled due to no fault of the User will not be charged to the User. Examples of excusable reasons for cancellation include: limitations determined by the federal, state, county, or local governments; limitations put in place by the Minnesota State High School League; or if User's student body has an outbreak of COVID-19 and the User is unable to use the Ice Center for a time.
 - 10.2 **BY CITY:** The City reserves the right to: a) cancel this Agreement for any default or breach of this Agreement by the User or its members; and b) reschedule the dates or times of use by the User provided under Paragraph 1, if the City deems necessary. In the event of a mechanical, or other, failure of the Ice Center equipment or facilities, the City will notify User as soon as possible. The City will reimburse fees paid by the User for any time scheduled under this Agreement which makes the Ice Center unavailable to User as a result of such failures. The

City shall not be responsible for any damages suffered by User as the result of any cancellation.

11. **DISTRIBUTION OF AGREEMENT AND RULES.** Prior to using the Ice Center pursuant to this Agreement, User shall make available a copy of the Ice Center rules and regulations to User's members.
12. **AGENT AUTHORITY.** User certifies that s/he is the User or an agent for the User and is authorized to execute this Agreement and accept the responsibility for observance of the rules and regulations of the City.
13. **ASSIGNMENT.** User shall not assign this Agreement, or any interest arising herein, without the express written consent of the City.
14. **ENTIRE AGREEMENT.** The entire agreement of the parties is contained herein, and this Agreement supersedes all prior agreements and negotiations between the parties relating to the subject matter herein as well as any previous agreements presently in effect between the parties relating to the subject matter contained herein. Any alterations, amendments, deletions, or waivers of the provisions of this Agreement shall be valid only when expressed in writing and duly signed by the parties, unless otherwise provided herein.
15. **WAIVER.** Any waiver by either party of a breach of any provision of this Agreement shall not affect, in any respect, the validity of the remainder of this Agreement.
16. **MISCELLANEOUS.**
 - 16.1 **Additional Fees.** User shall pay such other equipment rental, maintenance, and other fees as appropriate and as set forth on the attached "Reservation Report - Exhibit A" if it applies. The City reserves the right to charge supplemental fees for the use of additional locker rooms, additional ice maintenance, and additional clean up expenses.
 - 16.2 **Sale of Food and Beverages.** The City has the exclusive right to operate concession sales at the Ice Center for the sale of food and beverages, including food and beverages dispensed from vending machines.
 - 16.3 **Advertising.** No advertising by User in or on any part of the Ice Center is permitted without the express written consent of the City.
 - 16.4 **Parking Lot Usage.** The User will have shared use of the parking lot on a first come, first served basis and may not prohibit use by other patrons.
 - 16.5 **Alcohol.** Alcohol is not allowed on the premises of the Ice Center.

17. **ACKNOWLEDGEMENT OF CONCUSSION AWARENESS OBLIGATIONS.**

The User is a nonprofit organization that organizes youth athletic activities, acknowledges that it has obligations under Minnesota state law to inform and educate coaches, officials, youth athletes, and their parents or guardians about concussions. These obligations include, but are not limited to, making information about the nature and risks of concussions accessible to all participating coaches, officials, youth athletes, and their parents or guardians and requiring that all participating coaches and officials receive periodic online training consistent with the standards set forth in Minnesota Statute and by the Centers for Disease Control. By signing this form and using these facilities, the undersigned acknowledges that it is subject to the responsibilities existing under Minnesota Statutes and verifies that all coaches, officials, youth athletes, and their parents or guardians have complied with the mandated policies prescribed by Minnesota Statute Sections 121A.37 and 121A.38.

18. **COVID-19 INFORMATION.** The parties have a role to play in protecting the community from the COVID-19. To slow the spread of COVID-19 the City has adopted the guidelines listed below. When using the Ice Center, the User and its agents, employees, students, coaching staff, and volunteers are required to adhere to the following guidelines: Strictly follow building occupancy information provided to you. If you are feeling sick or have been exposed to someone with COVID-19, please stay home and do not use the park amenities. Use social distancing and maintain at least six feet between individuals at all times. Cover coughs and sneezes with a tissue, then throw the tissue in the trash. Wash hands often with soap and water for at least 20 seconds, especially after going to the bathroom, before eating, and after blowing your nose, coughing, or sneezing. Use hand sanitizer that contains at least 60% alcohol if soap and water are not available. Avoid touching eyes, nose, and mouth with unwashed hands. All groups using the facility must be under competent adult (18+) leadership.

19. **NOTICE.** All notices required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given if delivered in person or deposited in the United States Mail, postage prepaid, as follows:

If to the City, to: Dean Mulso
 Recreation Facilities Manager
 City of Burnsville

If to User, to: ISD 191, Burnsville High School
 200 Burnsville Pkwy
 Burnsville, MN 55337

By signing this Agreement, the parties acknowledge that they have read, understand, and agreed to abide by all its conditions as stipulated.

TITLE OF USERS

CITY OF BURNSVILLE

By: _____

Melanie Lee, City Manager

Its: BHS Representative _____

Date: _____

Tax ID Number _____

Address _____

Phone _____

Date _____

Elizabeth Kautz, Mayor

Date: _____

THE CITY OF BURNSVILLE REQUIRES, AS A CONDITION OF THIS AGREEMENT, THAT CONTRACTOR'S EMPLOYEES, VOLUNTEERS, OR ASSOCIATES REFRAIN FROM CARRYING FIREARMS WHILE ON CITY PROPERTY

EXHIBIT B

1. **Rates.** The Ice Center will bill User on a monthly basis for ice time as follows:
 - a. \$230.00 per hour at 4.5 hours per Varsity combined with a Junior Varsity game and/or 2.5 hours per one Varsity or one Junior Varsity game; plus
 - b. \$150 cleaning fee per single game and \$225 per double game.
2. **Payments.** Payments to the Ice Center of the above fees will be made by User within thirty (30) days of receipt of each invoice.
3. **Ticket Process and Proceeds.** The User shall sell all tickets through their own process in advance of home hockey games. The User shall have a roster of spectators present for contact tracing and check in. The parties agree that, for the purpose of High School hockey games ("Event") one hundred percent (100%) of the ticket proceeds will be retained by the User.
4. **Ticket Personnel.** For each Event, the User will schedule ticket personnel to sell tickets at the High School and personnel to take tickets at the Ice Center and will pay such ticket personnel out of the Users budget.
5. **Adult Supervision.** For each Event, User agrees that the "home school" will provide and pay the public service officer or officers and the adult supervision for bleachers. The purpose is to enforce social distancing and the wearing of masks properly.
6. **Security.** For each Event, Ice Center agrees to schedule a security person for the Rink 2 entry doors. The Ice Center will be responsible for paying this position.
7. **First Aid Personnel.** For each Event, User agrees that the "home school" will provide and pay the first aid personnel for each game under their game agreement.
8. **Scorekeeper/Announcer.** For each Event, User agrees that the "home school" will provide and pay scorekeeper or announcer scorekeeper combination held under this Agreement.
9. **Game Day Protocol.** The JV Teams will be allowed in the Ice Center 10 minutes prior to ice time rental to get dressed (highly encourage home and visiting teams to dress halfway at home/school). Once the JV contest is over, Users staff will clear the bleachers and facility prior to allowing the Varsity spectator list to enter (allow spectator in 10 minutes prior to face off). Varsity teams will be allowed in the facility 10 minutes prior to warmups to get dressed (highly encourage home and visiting teams to dress halfway at home/school). Once the V contest is over, Users staff will clear the bleachers and facility.
 All Parents should vacate the Ice Center immediately and wait in their cars for their children. All players and coaches should vacate the Ice Center within 10 minutes of the conclusion of the contest.

Ice Rink Reservation Report with \$

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Primary Phone: (952)707-2111
 Phone Extension:
 Primary Email: gpaek@isd191.org
 Household #: 344

Burnsville High School Hockey
 600 East Highway 13

Burnsville, MN 55337

Day	Date	Time Period	Location	Facility Name	Reservation Purpose	Hours	Fees/Tax	Amt Paid	Total Due
Monday	11/23/2020	3:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys	2.25	517.50	0.00	517.50
Tuesday	11/24/2020	3:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	2.25	517.50	0.00	517.50
Wednesday	11/25/2020	3:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	2.25	517.50	0.00	517.50
Thursday	11/26/2020	8:00am - 9:30am	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	157.50	0.00	157.50
Thursday	11/26/2020	8:10am - 9:10am	Burnsville Ice	Rink 2	BHS Boys JV	1.00	105.00	0.00	105.00
Monday	11/30/2020	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.33	305.90	0.00	305.90
Monday	11/30/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Boys JV	1.00	230.00	0.00	230.00
Monday	11/30/2020	4:45pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls	2.50	575.00	0.00	575.00
Tuesday	12/01/2020	3:15pm - 5:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls	2.25	517.50	0.00	517.50
Tuesday	12/01/2020	5:45pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	12/01/2020	7:30pm - 8:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	12/02/2020	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	12/02/2020	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	12/02/2020	4:30pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Thursday	12/03/2020	6:00am - 7:00am	Burnsville Ice	Rink 2	BHS JV	1.00	105.00	0.00	105.00
Thursday	12/03/2020	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Thursday	12/03/2020	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Eagan JV	2.25	517.50	0.00	517.50
Thursday	12/03/2020	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Eagan V	2.00	460.00	0.00	460.00
Thursday	12/03/2020	9:15pm - 10:15pm	Burnsville Ice	Rink 2	BHS JV	1.00	230.00	0.00	230.00
Friday	12/04/2020	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Friday	12/04/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	12/04/2020	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Friday	12/04/2020	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Saturday	12/05/2020	2:15pm - 5:45pm	Burnsville Ice	Rink 2	BHS Girls	3.50	805.00	0.00	805.00
Monday	12/07/2020	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Monday	12/07/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	12/07/2020	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	12/07/2020	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	12/08/2020	3:15pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV & V	1.75	402.50	0.00	402.50
Tuesday	12/08/2020	5:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V & JV	2.00	460.00	0.00	460.00
Wednesday	12/09/2020	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	12/09/2020	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	12/09/2020	4:30pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Thursday	12/10/2020	3:15pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.75	402.50	0.00	402.50
Thursday	12/10/2020	5:15pm - 6:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	12/11/2020	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Friday	12/11/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	12/11/2020	5:00pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Friday	12/11/2020	6:45pm - 7:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Saturday	12/12/2020	12:30pm - 3:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Farmington	2.50	575.00	0.00	575.00
Saturday	12/12/2020	3:00pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Farmington V	2.00	460.00	0.00	460.00

Ice Rink Reservation Report with \$

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Primary Phone: (952)707-2111
 Phone Extension:
 Primary Email: gpaek@isd191.org
 Household #: 344

Burnsville High School Hockey
 600 East Highway 13

Burnsville, MN 55337

Day	Date	Time Period	Location	Facility Name	Reservation Purpose	Hours	Fees/Tax	Amt Paid	Total Due
Saturday	12/12/2020	5:00pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV vs Farmington J	2.00	460.00	0.00	460.00
Saturday	12/12/2020	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	Girls V vs Farmington V	2.00	460.00	0.00	460.00
Monday	12/14/2020	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Monday	12/14/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	12/14/2020	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	12/14/2020	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	12/15/2020	6:00am - 7:00am	Burnsville Ice	Rink 2	BHS Boys JV	1.00	105.00	0.00	105.00
Tuesday	12/15/2020	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	12/15/2020	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV vs Lakeville Nor	2.25	517.50	0.00	517.50
Tuesday	12/15/2020	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V vs Lakeville Nort	2.00	460.00	0.00	460.00
Wednesday	12/16/2020	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	12/16/2020	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	12/16/2020	4:30pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Thursday	12/17/2020	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V & JV	1.50	345.00	0.00	345.00
Thursday	12/17/2020	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Lakeville No	2.25	517.50	0.00	517.50
Thursday	12/17/2020	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Lakeville Nort	2.00	460.00	0.00	460.00
Friday	12/18/2020	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V & JV	1.33	305.90	0.00	305.90
Friday	12/18/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Boys JV	1.00	230.00	0.00	230.00
Friday	12/18/2020	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Saturday	12/19/2020	12:30pm - 3:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Apple Valley	2.50	575.00	0.00	575.00
Saturday	12/19/2020	3:00pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Apple Valley	2.00	460.00	0.00	460.00
Saturday	12/19/2020	5:00pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV vs Apple Valley	2.00	460.00	0.00	460.00
Saturday	12/19/2020	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V vs Apple Valley	2.00	460.00	0.00	460.00
Monday	12/21/2020	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Monday	12/21/2020	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	12/21/2020	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	12/21/2020	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	12/22/2020	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V and JV	1.50	345.00	0.00	345.00
Tuesday	12/22/2020	5:00pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	12/22/2020	6:15pm - 7:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Wednesday	12/23/2020	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	12/23/2020	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	12/23/2020	4:30pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Monday	12/28/2020	8:00am - 9:00am	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	105.00	0.00	105.00
Monday	12/28/2020	9:15am - 10:45am	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	157.50	0.00	157.50
Monday	12/28/2020	3:45pm - 5:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Monday	12/28/2020	5:30pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV	1.00	230.00	0.00	230.00
Tuesday	12/29/2020	8:00am - 9:00am	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	105.00	0.00	105.00
Tuesday	12/29/2020	9:15am - 10:45am	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	157.50	0.00	157.50
Tuesday	12/29/2020	3:45pm - 5:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Tuesday	12/29/2020	5:30pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV	1.00	230.00	0.00	230.00

Ice Rink Reservation Report with \$

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 Household #: 344

Burnsville High School Hockey
 600 East Highway 13

Burnsville, MN 55337

Day	Date	Time Period	Location	Facility Name	Reservation Purpose	Hours	Fees/Tax	Amt Paid	Total Due
Wednesday	12/30/2020	8:00am - 9:00am	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	105.00	0.00	105.00
Wednesday	12/30/2020	9:15am - 10:45am	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	157.50	0.00	157.50
Wednesday	12/30/2020	3:45pm - 5:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Wednesday	12/30/2020	5:30pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	01/04/2021	3:10pm - 4:25pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Monday	01/04/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	01/04/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	01/04/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	01/05/2021	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	Boys JV	1.00	230.00	0.00	230.00
Tuesday	01/05/2021	4:30pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	Boys V	1.50	345.00	0.00	345.00
Wednesday	01/06/2021	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	01/06/2021	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	01/06/2021	4:30pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Thursday	01/07/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Thursday	01/07/2021	5:00pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	01/08/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Friday	01/08/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	01/08/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Friday	01/08/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Monday	01/11/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Monday	01/11/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	01/11/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	01/11/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	01/12/2021	6:00am - 7:00am	Burnsville Ice	Rink 2	BHS Boys JV	1.00	105.00	0.00	105.00
Tuesday	01/12/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	01/12/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV vs Rosemount J	2.25	517.50	0.00	517.50
Tuesday	01/12/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V vs Rosemount V	2.00	460.00	0.00	460.00
Wednesday	01/13/2021	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	01/13/2021	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	01/13/2021	4:30pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Thursday	01/14/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Thursday	01/14/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Rosemount	2.25	517.50	0.00	517.50
Thursday	01/14/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Rosemount V	2.00	460.00	0.00	460.00
Friday	01/15/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Friday	01/15/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	01/15/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Friday	01/15/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Monday	01/18/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Monday	01/18/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	01/18/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	01/18/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00

Ice Rink Reservation Report with \$

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Burnsville High School Hockey
 600 East Highway 13

Burnsville, MN 55337

Day	Date	Time Period	Location	Facility Name	Reservation Purpose	Hours	Fees/Tax	Amt Paid	Total Due
Tuesday	01/19/2021	6:00am - 7:00am	Burnsville Ice	Rink 2	BHS Boys JV	1.00	105.00	0.00	105.00
Tuesday	01/19/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	01/19/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV vs Eastview JV	2.25	517.50	0.00	517.50
Tuesday	01/19/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V vs Eastview V	2.00	460.00	0.00	460.00
Wednesday	01/20/2021	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	01/20/2021	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	01/20/2021	4:30pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Thursday	01/21/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Thursday	01/21/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Eastview JV	2.25	517.50	0.00	517.50
Thursday	01/21/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Eastview V	2.00	460.00	0.00	460.00
Friday	01/22/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Friday	01/22/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	01/22/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Friday	01/22/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Saturday	01/23/2021	12:30pm - 3:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV vs Prior Lake J	2.50	575.00	0.00	575.00
Saturday	01/23/2021	3:00pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V vs Prior Lake V -	2.00	460.00	0.00	460.00
Saturday	01/23/2021	5:00pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	Burnsville Boys JV vs Prior L	2.00	460.00	0.00	460.00
Saturday	01/23/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	Burnsville Boys V vs Prior La	2.00	460.00	0.00	460.00
Monday	01/25/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Monday	01/25/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	01/25/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Monday	01/25/2021	6:15pm - 7:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Tuesday	01/26/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	01/26/2021	4:45pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	01/27/2021	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	01/27/2021	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls V & JV	1.75	402.50	0.00	402.50
Wednesday	01/27/2021	4:30pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Thursday	01/28/2021	3:15pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.75	402.50	0.00	402.50
Thursday	01/28/2021	5:15pm - 6:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	01/29/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Friday	01/29/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Boys JV	1.00	230.00	0.00	230.00
Monday	02/01/2021	3:10pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.58	363.40	0.00	363.40
Monday	02/01/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Boys JV	1.00	230.00	0.00	230.00
Monday	02/01/2021	5:00pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	02/02/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	02/02/2021	5:00pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	02/03/2021	3:15pm - 5:30pm	Burnsville Ice	Rink 2	BHS Girls JV & V	2.25	517.50	0.00	517.50
Wednesday	02/03/2021	3:15pm - 4:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	230.00	0.00	230.00
Wednesday	02/03/2021	4:30pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Thursday	02/04/2021	3:15pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.75	402.50	0.00	402.50
Friday	02/05/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Boys JV	1.00	230.00	0.00	230.00

Ice Rink Reservation Report with \$

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 Household #: 344

Burnsville High School Hockey
 600 East Highway 13

Burnsville, MN 55337

Day	Date	Time Period	Location	Facility Name	Reservation Purpose	Hours	Fees/Tax	Amt Paid	Total Due
Friday	02/05/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V & JV	1.50	345.00	0.00	345.00
Friday	02/05/2021	5:00pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Saturday	02/06/2021	12:30pm - 3:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Shakopee J	2.50	575.00	0.00	575.00
Saturday	02/06/2021	3:00pm - 5:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Shakopee V	2.00	460.00	0.00	460.00
Saturday	02/06/2021	5:00pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	Girls JV vs Shakopee JV	2.00	460.00	0.00	460.00
Saturday	02/06/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	Girls V vs Shakopee V	2.00	460.00	0.00	460.00
Monday	02/08/2021	6:00am - 7:00am	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	105.00	0.00	105.00
Monday	02/08/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	02/08/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Monday	02/08/2021	5:00pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	02/09/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	02/09/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	Girls JV vs Lakeville South JV	2.25	517.50	0.00	517.50
Tuesday	02/09/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	Girls V vs Lakeville South V	2.00	460.00	0.00	460.00
Wednesday	02/10/2021	3:00pm - 4:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.00	230.00	0.00	230.00
Wednesday	02/10/2021	3:15pm - 5:30pm	Burnsville Ice	Rink 2	BHS Girls JV & V	2.25	517.50	0.00	517.50
Wednesday	02/10/2021	4:15pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Thursday	02/11/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.33	305.90	0.00	305.90
Thursday	02/11/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV vs Lakeville So	2.25	517.50	0.00	517.50
Thursday	02/11/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V vs Lakeville Sout	2.00	460.00	0.00	460.00
Friday	02/12/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Boys JV	1.00	230.00	0.00	230.00
Friday	02/12/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V & JV	1.50	345.00	0.00	345.00
Friday	02/12/2021	5:00pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Monday	02/15/2021	6:00am - 7:00am	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	105.00	0.00	105.00
Monday	02/15/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Monday	02/15/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Monday	02/15/2021	4:45pm - 6:00pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.25	287.50	0.00	287.50
Tuesday	02/16/2021	6:00am - 7:00am	Burnsville Ice	Gary R. Harker Rink	BHS Boys JV	1.00	105.00	0.00	105.00
Tuesday	02/16/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Tuesday	02/16/2021	4:45pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	Girls JV vs Eagan JV	2.25	517.50	0.00	517.50
Tuesday	02/16/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	Girls V vs Eagan	2.00	460.00	0.00	460.00
Wednesday	02/17/2021	6:00am - 7:00am	Burnsville Ice	Rink 2	BHS Boys JV	1.00	105.00	0.00	105.00
Wednesday	02/17/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Wednesday	02/17/2021	3:15pm - 5:00pm	Burnsville Ice	Rink 2	BHS Girls JV & V	1.75	402.50	0.00	402.50
Thursday	02/18/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Thursday	02/18/2021	5:00pm - 7:00pm	Burnsville Ice	Gary R. Harker Rink	boys JV vs Eagan JV	2.00	460.00	0.00	460.00
Thursday	02/18/2021	7:00pm - 9:00pm	Burnsville Ice	Gary R. Harker Rink	Boys V vs Eagan V	2.00	460.00	0.00	460.00
Friday	02/19/2021	3:15pm - 4:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Friday	02/19/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00
Friday	02/19/2021	5:00pm - 6:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Monday	02/22/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Monday	02/22/2021	3:15pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls JV	1.00	230.00	0.00	230.00

Ice Rink Reservation Report with \$

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Primary Phone: (952)707-2111
 Phone Extension:
 Primary Email: gpaek@isd191.org
 Household #: 344

Burnsville High School Hockey
 600 East Highway 13

Burnsville, MN 55337

Day	Date	Time Period	Location	Facility Name	Reservation Purpose	Hours	Fees/Tax	Amt Paid	Total Due
Monday	02/22/2021	4:45pm - 6:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.50	345.00	0.00	345.00
Tuesday	02/23/2021	3:10pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.33	305.90	0.00	305.90
Wednesday	02/24/2021	3:15pm - 4:30pm	Burnsville Ice	Rink 2	BHS Girls V	1.25	287.50	0.00	287.50
Wednesday	02/24/2021	4:15pm - 5:45pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Thursday	02/25/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Thursday	02/25/2021	4:45pm - 6:15pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Friday	02/26/2021	3:00pm - 4:15pm	Burnsville Ice	Rink 2	BHS Girls V	1.25	287.50	0.00	287.50
Friday	02/26/2021	3:00pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Boys V	1.50	345.00	0.00	345.00
Monday	03/01/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Tuesday	03/02/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Wednesday	03/03/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Thursday	03/04/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Friday	03/05/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Monday	03/08/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Tuesday	03/09/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Wednesday	03/10/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Thursday	03/11/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Friday	03/12/2021	3:15pm - 4:30pm	Burnsville Ice	Gary R. Harker Rink	BHS Girls V	1.25	287.50	0.00	287.50
Totals for Household # 344:						324.95	72,488.50	0.00	72,488.50

**Agenda V.B.2.
November 12, 2020**

To: Members, Board of Education

From: Lisa K. Rider, Executive Director of Business Services

Date: November 5, 2020

Re: Approve Financial Audit Report for 2019-2020

Recommendation: That the Board of Education approve the Financial Audit Report for 2019-2020

Electronic copies of the Financial Audit Report for 2019-2020 have been made available to the board members and printed bound copies will be provided to Members of the Board on or before November 12. Once approved by the Board of Education, electronic copies of the report will be made available via the website for the public.

There are two main reports available at this time.

- 1) Comprehensive Annual Financial Report (CAFR)
- 2) Executive Audit Summary (EAS)
- 3) Internal Control and Minnesota Legal Compliance Required Report

With the allocation of the Federal Coronavirus Aid, Relief, and Economic Security (CARES) funds, the federal compliance guide necessary for Single Audit testing has not yet been provided to auditors. Therefore, the Single Audit Report is not included at this time and will be provided once the compliance guide and testing is complete on the CARES and other Federal programs.

The EAS is prepared by CliftonLarsonAllen and provides a nice summary of the CAFR including a legislative summary. This is a good starting point in absorbing the Annual Financial Audit.

Next, I would suggest the reading of the Introductory Section, Financial Section and Required Supplementary Section within the CAFR for overviews on the Financial Audit. Highlights include:

- “Unmodified” Audit Report
- No compliance issues noted
- No “material weaknesses” in internal controls noted
- One Legal Compliance Findings
- General Fund unassigned fund balance increased by \$2,537,881

I recommend the Board of Education approve the Financial Audit Report for 2019-2020.

BUSINESS OFFICE • 200 West Burnsville Parkway • Burnsville, MN 55337



Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2020



Prepared by the District 191 Business Office
200 W. Burnsville Parkway
Burnsville, MN 55337
(952) 707-2050

FISCAL YEAR 2020

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT OF
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
YEAR ENDED JUNE 30, 2020**

**PREPARED BY THE
BUSINESS OFFICE**

**LISA K. RIDER
EXECUTIVE DIRECTOR OF BUSINESS SERVICES**

**ROBIN M. PIKAL
DIRECTOR OF FINANCE**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
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INTRODUCTORY SECTION

Burnsville-Eagan-Savage School District 191

200 W. Burnsville Parkway
Burnsville, MN 55337
952.707.2000
www.isd191.org



To: Citizens of Burnsville Eagan Savage Schools
Board of Education
Staff of Burnsville Eagan Savage Schools

Date: October 23, 2020

INTRODUCTION

The comprehensive annual financial report (CAFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2020 is hereby presented for your information and review. The CAFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. Every effort has been made to ensure the reliability and integrity of the data contained herein. Although that data was received from many sources, the accuracy and thoroughness of this report rests solely with the District. This report belongs to the citizens of the Burnsville – Eagan – Savage community, for it describes, in financial terms, the position and operating results of the District. Questions and comments are solicited and welcome.

REPORT FORMAT

This CAFR is presented in three main sections: introductory, financial, and statistical. In addition to information contained in this letter, the introductory section includes the District's organizational chart, a list of the District's principal officials, and the Association of School Business Officials Certificate of Excellence in Financial Reporting Award. The financial section includes the independent auditor's report, Management's Discussion and Analysis (MD&A), basic financial statements, notes to basic financial statements, and detailed combining and individual statements and schedules. The statistical section includes selected financial and general information presented on a multi-year comparative basis. Where possible, historical data is presented for a 10-year period.

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

DISTRICT ORGANIZATION

The District was incorporated in 1955 and serves parts of five suburban communities in the Minneapolis/St. Paul area. The District is guided by its mission:

Each Student. Future Ready. Community Strong.

The District enrolled 8,351 students from a population of over 67,370 citizens residing in a 37 square mile area. During fiscal year 2019-20, the District operated 17 buildings: one high school, one alternative high school, three middle school schools, ten elementary schools, one special services building, and one districtwide building. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8, and the high schools serving Grades 9-12. The District provides general, special education and vocational instruction for Prek-12, a transitional program for students beyond grade 12, and one of the most extensive Community Education programs in the state serving newborns up through senior citizens.

REPORTING ENTITY

The District's financial statements include all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable. Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

FINANCIAL STATEMENTS

The financial statements contained in this report disclose the financial position of the District as of June 30, 2020 and the financial operations for the fiscal year then ended. The District's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law. The accounting firm of CliftonLarsonAllen LLP performed the audit for the 2018-19 fiscal year. Their report is included in the financial section of this report. The auditor has given an unmodified opinion on the District's financial statements. An unmodified opinion means that, in the judgment of the auditor, the financial statements present fairly, in all material respects, the financial position of the District and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

The independent audit of the financial statements of the District is part of a broader, federally mandated Single Audit designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited district's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The District is also required to undergo an annual Minnesota State Legal Compliance Audit under Minnesota Statute §6.65. These reports are available in a separate document.

ACCOUNTING AND BUDGETING

A major function of the District's accounting system is to provide adequate internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived, and that the evaluation of the cost and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance for proper recording of financial transactions.

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The superintendent and executive director of business services are authorized to make financial commitments within budgetary guidelines for contracts not requiring sealed bids. Additional expenditure controls are maintained by the business office in accordance with state statutes, i.e., the District cannot incur a negative unassigned balance in the General Fund in excess of 2.5% of the preceding year's expenditures. The budget is published annually to inform residents of the District's financial position and operating plan for the fiscal year. The School Board receives Board reports on monthly revenues and expenses. Program managers may receive budget reports via email which indicate the approved budget on a line item basis; the month-to-date and year-to-date revenues, expenditures, and encumbrances assigned to those line items; the budget remaining; and the percent earned or expended to date. Monthly monitoring of revenues and expenditures by the School Board as well as ongoing monitoring by program managers helps to ensure budget integrity and provides an opportunity to detect material budget variances before the end of the fiscal year.

The budget is adopted by the School Board in the spring of each year for the following fiscal year beginning July 1. In the winter, the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, approximately 15,000 accounts have been defined in the District's chart of accounts.

SIGNIFICANT EVENTS

The District's finances are largely dependent on student enrollment. Since 2002-2003 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. For fiscal year 2019-20, grades K-12 has a range in class size from a low of 550 to a high of 748 students. There was a decline of 341 in enrollment for fiscal year 2019-20. Indicators show our resident population leveling and our served population is projected to continue to decline slowly before leveling.

Declining enrollment and the lack of a funding increase from the state have placed the District in the position of a need to reduce expenditures to balance the budget in recent years. Most of the District's operating revenue is directly related to the number of students enrolled in its schools. While revenues decline in direct proportion to the change in enrollment, expenditures decline at a much slower rate because the enrollment change is spread over all 17 schools and 13 grades. As student numbers decline, the number of teachers providing direct services to students can be reduced accordingly and some cost reduction occurs. Other costs, such as facility operations, are not proportionally related to enrollment and cannot be adjusted as readily. As needed, the district has taken strong expenditure curtailment measures during the years ended 2006, 2007, 2008, 2012, 2019, and 2020 in an effort to ensure a favorable financial result. These ongoing efforts to curtail expenditures have allowed the District to sustain the fund balance in its General Fund. Since expenditures do not proportionately decline with enrollment, expenditure budget containment efforts are made on an annual basis to control the amount of planned spend down of the unassigned fund balance in favor of maintaining needed educational supports for our students.

FINANCIAL PROSPECTS FOR FUTURE YEARS

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. In preparing the 2020-2021 budget, the district took steps to provide an integrated approach to addressing the district's challenges, including declining enrollment, chronic state and federal under-funding, schools/buildings that are operating under capacity, and perceptions of safety/student discipline issues, all while continuing its commitment to innovative programming through Vision One91. We refer to these steps as our Integrated Action Plan which included revocation and replacement of referendum; facilities realignment; financial management; and program innovation. Each will be described next.

Revocation and Replacement of Referendum: Residents of the District have repeatedly supported the District's efforts to increase revenues through levy referenda. The District has had two separately authorized levy referenda. The first, in the amount of \$1,172.49 per adjusted pupil unit under new law was approved in November 2017 and was set to expire after 2027-2028. The second, in the amount of \$591.56 per adjusted pupil unit under new law exclusive of Local Optional Allowance equal to \$424), was approved November 2011 and was set to expire after 2022-2023. On November 5, 2019 the residents of I.S.D. 191 once again showed their support in approving a revocation of both current referenda and replacing with the amount of the lesser of \$1,900 per pupil or the maximum authorization allowed by statute. The support shown by residents is greatly appreciated and will assist in matching revenues with expenditures.

Facilities Realignment: In December, 2019, the ISD 191 Board of Education adopted a resolution calling for the closure of three schools, Marion W. Savage Elementary School, Sioux Trail Elementary School, and the John Metcalf Middle School effective for the 2020-2021 school year. The closure of these schools was determined necessary given the decline of enrollment for more than ten years. The financial savings tied to the closure of the buildings to be reflected in the 2020-2021 adopted budget is related to the reduction of positions that are considered no longer necessary when the students and teaching staff are relocated to the remaining eight elementary schools and the remaining two middle schools.

Financial Management: Each year the details of the staffing allocations and line item budgets are reviewed and determined for the new fiscal year. The efforts of the administrative team to prepare lists of reduction recommendations were reviewed by staff, community and the school board prior to adoption of the 2020-2021 budget which resulted in a planned spend down of general fund balance of only \$990,645.

Program Innovation: The District is committed to continuing to innovate and improve academic and community experiences for all students. Starting in the 2020-2021 school term, all students across our district will begin to experience our nationally recognized Pathways program. We believe our extraordinary learners can live their lives at the intersection of passion and purpose – and through this program, students can discover more about what they love earlier in life. At every stage, we are creating learning opportunities that ignite a sense of wonder, interest and discovery in each and every student. More than anything, we want students to explore their own interests and curiosities, then receive expanded growth opportunities as they reach high school.

The State Legislature has increased the general education formula some this past biennium which is appreciated; Unfortunately, the declining enrollment, near flat funding, and inflationary expenditure increases have created budget gaps and are at risk of continuing going forward. The District has taken significant measures with the Integrated Action Plan described above.

The results of the 2019-2020 fiscal year reflect a significant cost savings from the spring shut down caused by the coronavirus and the subsequent federal funding provided in assistance. It is not expected these cost savings will continue, as since July 1, 2020, the necessary protective personal equipment, resources, and efforts necessary to address the coronavirus have been identified in implementing a hybrid and virtual academy learning models. It must be noted, fund balance is available for use only once so the ability to maintain stability will be dependent on the district's ability to keep expenditures within revenues each year beyond the use of the fund balance that may be available.

ECONOMIC FACTORS

The District is located in Dakota and Scott Counties, both of which are located in the seven-county metro area of Minneapolis/St. Paul. The cities that comprise the District are suburban communities. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced price lunch program. The impact of the coronavirus is ever fluctuating and remains to be seen; however, the resulting federal resources that have been made available will be utilized as required.

The taxable market value of property within the District is generally expected to improve. While the District is essentially fully developed residentially, commercial development and redevelopment is clearly evident throughout the community. Overall market improvement is evident in the increased 2020 total market value for a seventh year in a row.

The state of Minnesota assumes major responsibility for funding public education. In the District, approximately 20% of our revenues are generated locally from the property tax and 50% of the property tax is the result of voter approved, local initiatives. This includes the referendum that was approved in November 2019.

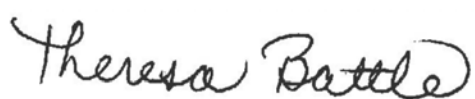
Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. The State Legislature has provided some increases to the basic formula and categorical funding for the 2019-2021 biennium. Even with the 2% increase on the formulas for 2019-2021; this increase does not keep pace with inflation. The District has responded to this financial challenge by requesting and receiving community support for referendum renewal, curtailing expenditures when possible, revamping the budget process and by judiciously drawing on fund reserves to maintain programs and services.

CERTIFICATE OF EXCELLENCE


This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 32 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

ACKNOWLEDGMENTS

The time, effort, and attention that go into the timely preparation of a CAFR require the commitment and cooperation of many people. Special appreciation must be extended to the entire Business Office staff for their dedication and to the School Board for their encouragement and leadership.



Dr. Theresa Battle
Superintendent



Lisa K. Rider
Executive Director of Business Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHOOL BOARD AND ADMINISTRATION
JUNE 30, 2020**

SCHOOL BOARD

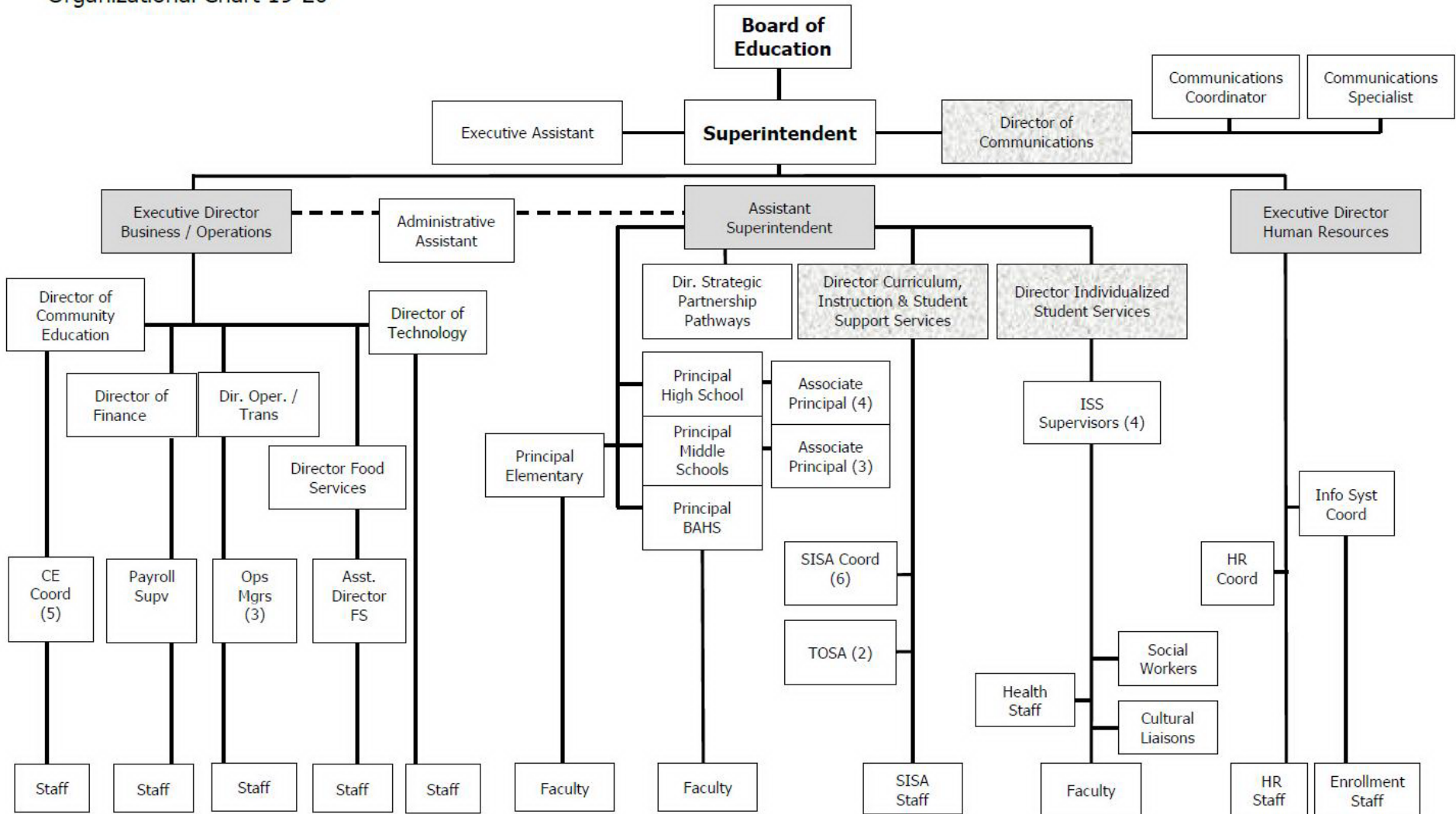
<u>NAME</u>	<u>TERM ON BOARD EXPIRES</u>	<u>BOARD POSITION</u>
Abigail Alt	December 2022	Chairperson
Eric Miller	December 2020	Vice Chairperson
Scott Hume	December 2022	Treasurer
DeeDee Currier	December 2020	Clerk
Lesley Chester	December 2022	Director
Jen Holweger	December 2022	Director
Darcy Schatz	December 2020	Director

ADMINISTRATION

Dr. Theresa Battle	Superintendent
Brian Gersich	Assistant Superintendent
Lisa K. Rider	Executive Director of Business Services
Stacey Sovine	Executive Director of Human Resources
Robin M. Pikal	Director of Finance

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
ORGANIZATIONAL CHART
JUNE 30, 2020**

Organizational Chart 19-20



Color	Key
	Superintendent Leadership Team

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING
JUNE 30, 2020

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**The Certificate of Excellence in Financial Reporting
is presented to**

Independent School District #191

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2019.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink that reads 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Education
Independent School District No. 191
Burnsville, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191 as of June 30, 2020, and the respective changes in financial position, the respective budgetary comparisons for the General, Food Service, and Community Service funds and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

During fiscal year ended June 30, 2020, the District adopted GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this standard, the District reported a restatement for the change in accounting principle (see Note 15). Our auditors' opinion was not modified with respect to this restatement.

Report on Summarized Prior Year Information

We have previously audited Independent School District No. 191's 2019 financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and we expressed an unmodified opinion on those audited financial statements in our report dated December 2, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the District's net OPEB liability and related ratios, schedules of the District's proportionate share of net pension liability, and schedules of the District's pension contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 the Independent School District No. 191's basic financial statements. The combining and individual fund financial statements, uniform financial accounting and reporting standards compliance table, introductory, and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and the Uniform Financial Accounting and Reporting Standards (UFARS) compliance table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

Such 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.

Other Matters (Continued)

Supplementary Information (Continued)

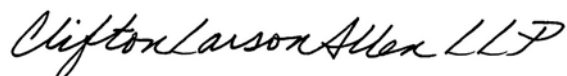
In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the year ended June 30, 2019, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements as a whole. The individual fund financial statements for the year ended June 30, 2019, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2019 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2020, on our consideration of the Independent School District No. 191'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 result of that testing, and not to provide an opinion on the effectiveness of Independent School District No. 191'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. 191's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
October 23, 2020

REQUIRED SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

This section of Independent School District No. 191's comprehensive annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follow this letter.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Government Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2019-20 fiscal year include the following:

- Government-wide net position, increased by \$1,396,468 or (1.79%) better than June 30, 2019, resulting in total net position of (\$76,513,045). The increase in net position was primarily due to the fund level increase in fund balance, which was partially offset by the government-wide conversion entries related to capital assets, debt, pensions, and OPEB.
- Government-wide revenues totaled \$157,977,726 and expenses were \$156,675,874.
- The total fund balance of the General Fund, as presented in the governmental funds, increased by \$5,041,628 from the prior year.
- The unassigned fund balance in the General Fund increased by \$2,859,458 from \$7,417,075 to \$10,276,533.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

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OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: Independent Auditors' Report, Required Supplementary Information which includes MD&A (this section), the basic financial statements, and supplementary information.

The basic financial statements include several 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.
- **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.
- **Proprietary funds statements** offer short- and long-term financial information about the activities the District operates like businesses.
- **Fiduciary funds statements** provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others to whom the resources belong.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data.

Government-Wide Statements

The government-wide 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 and liabilities. 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 statements report the District's *net position* and how they have changed. Net position – the difference between the District's assets plus deferred outflows of resources and liabilities plus 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 you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are 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 services, and community education. Property taxes and state aids finance most of these activities.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* – focusing on its most significant or “major” funds – not 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 may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

- *Governmental Funds* – Most of 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 fewer 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, we provide additional information following the governmental funds statements to explain the relationship (or differences) between them.
- *Proprietary Funds* – The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has four internal service funds for self-insured health and dental benefits and its severance and postemployment benefits liabilities.
- *Fiduciary Funds* – The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship funds. The District is responsible for ensuring that the assets are reported in these funds, are used only for their intended purposes, and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was (\$76,513,045) on June 30, 2020. This was an improvement of 1.79% from the prior year (see Table A-1).

**Table A-1
The District's Net Position**

	Governmental Activities as of June 30,		Percentage Change
	2020	2019	
Current and Other Assets	\$ 114,388,452	\$ 106,065,759	7.85 %
Capital Assets	141,769,050	147,116,967	(3.64)
Total Assets	<u>256,157,502</u>	<u>253,182,726</u>	1.17
Deferred Outflows of Resources	67,990,297	95,644,305	(28.91)
Current Liabilities	21,478,289	20,366,793	5.46
Net Pension Liability	84,640,489	82,375,091	2.75
Other Postemployment Benefits Liability	9,403,433	9,939,879	(5.40)
Other Long-Term Liabilities	138,795,493	146,827,201	(5.47)
Total Liabilities	<u>254,317,704</u>	<u>259,508,964</u>	(2.00)
Deferred Inflows of Resources	<u>146,343,140</u>	<u>167,227,580</u>	(12.49)
Net Position:			
Net Investment in Capital Assets	18,169,748	17,556,925	3.49
Restricted	10,055,184	7,213,277	39.40
Unrestricted	(104,737,977)	(102,679,715)	2.00
Total Net Position	<u>\$ (76,513,045)</u>	<u>\$ (77,909,513)</u>	(1.79)

The District's financial position is the product of many factors. For example, the determination of the District's net investments in capital assets involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, will produce a significant difference in calculated amounts.

The District's overall financial position increased from fiscal year 2019, as total net position increased \$1,396,468. The District is able to report positive balances in two of three categories of net position. The largest positive portion of the District's net position represents its investment in capital assets (land, buildings, equipment, etc.) less any related debt used to acquire those assets that is still outstanding. This element of net position increased by \$612,823 in the current fiscal year, as the completion of some construction projects and payments on related debt exceeded depreciation of the capital assets.

Another portion of the District's net position, restricted net position represents resources that are subject to external restrictions on how they may be used. This portion of the District's net position increased by \$2,841,097 in the current year. The remaining unrestricted net position is that which may be used to meet the District's ongoing obligations. This portion of net position decreased \$2,058,262 in the current fiscal year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

Changes in Net Position

In Table A-2, Change in Net Position, operations are reported on a governmental-wide basis with no reference to funds.

**Table A-2
Change in Net Position**

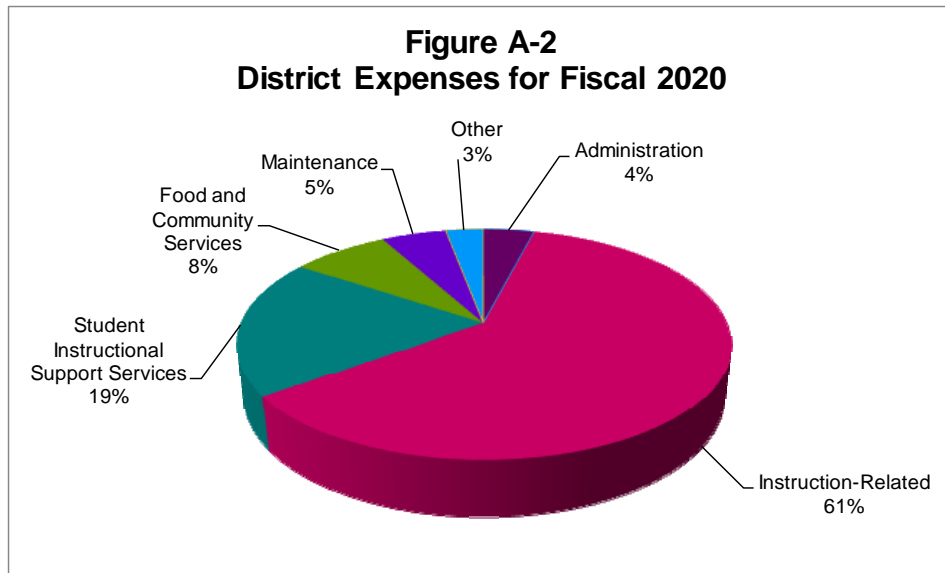
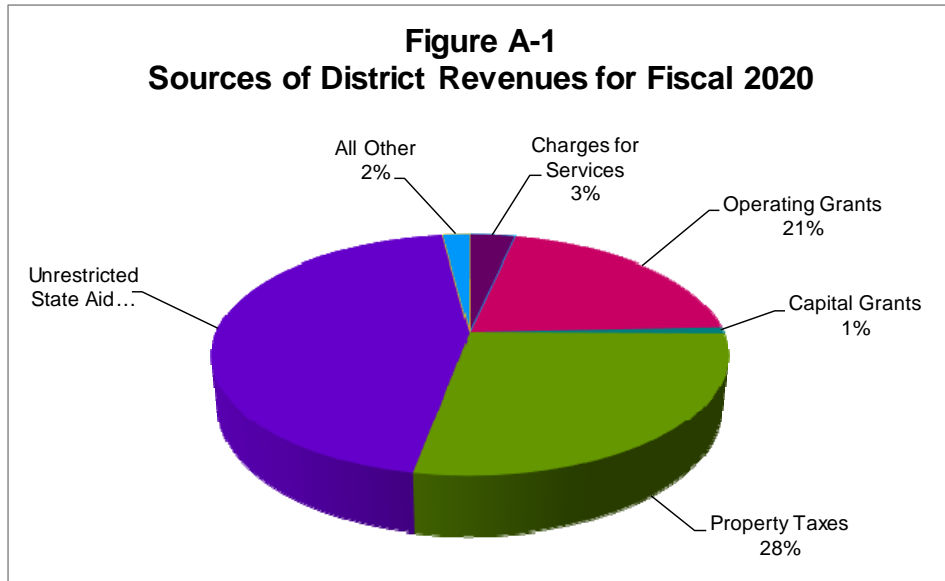
	Governmental Activities for the Fiscal Year Ended June 30,		Percentage Change
	2020	2019	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 5,425,178	\$ 6,744,998	(19.57)%
Operating Grants and Contributions	33,011,399	27,140,691	21.63
Capital Grants and Contributions	1,353,380	1,464,809	(7.61)
<u>General Revenues</u>			
Property Taxes	43,793,625	42,155,635	3.89
Unrestricted State Aid	71,259,679	72,209,515	(1.32)
Investment Earnings	1,404,935	1,759,869	(20.17)
Other	1,729,530	571,326	202.72
Total Revenues	<u>157,977,726</u>	<u>152,046,843</u>	3.90
Expenses			
Administration	6,283,726	4,498,702	39.68
District Support Services	4,499,129	3,580,259	25.66
Regular Instruction	67,088,099	46,871,276	43.13
Vocational Education Instruction	2,291,553	1,425,163	60.79
Special Education Instruction	26,266,898	17,808,445	47.50
Instructional Support Services	13,321,257	11,229,401	18.63
Pupil Support Services	12,442,456	10,957,678	13.55
Sites and Buildings	7,998,838	11,424,974	(29.99)
Fiscal and Other Fixed Cost Programs	393,852	336,761	16.95
Food Service	5,603,072	5,940,220	(5.68)
Community Service	6,232,992	6,684,160	(6.75)
Interest and Fiscal Charges on Long-Term Liabilities	4,254,002	4,401,719	(3.36)
Total Expenses	<u>156,675,874</u>	<u>125,158,758</u>	25.18
Change in Net Position	1,301,852	26,888,085	
Beginning Net Position	(77,909,513)	(104,797,598)	
Change in Accounting Principle	94,616	-	
Beginning Net Position, as Restated	<u>(77,814,897)</u>	<u>(104,797,598)</u>	
Ending Net Position	<u>\$ (76,513,045)</u>	<u>\$ (77,909,513)</u>	

Total revenues were \$157,977,726 while total expenses were \$156,675,874, increasing net position by \$1,301,852, before an increase in net position in the amount of \$94,616 related to the implementation of GASB Statement No. 84.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

The cost of all *governmental* activities this year was \$156,675,874.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$5,425,178). The majority of this category, approximately \$4.1 million, comes from food service meal sales and community education class tuition.
- The federal and state governments subsidized certain programs with grants and contributions (Table A-2, Operating and Capital Grants and Contributions, \$34,364,779).
- Most of the District's costs were paid for with local property taxes, unrestricted state aid, investment earnings, and other general revenues. Governmental activities were paid for with \$43,793,625 in property taxes, \$71,259,679 of unrestricted state aid, and with investment earnings and other general revenues.



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

All governmental funds include not only funds received for the general operation of the District but also include resources from the entrepreneurial-type funds of Food Service and Community Education. Funding for the general operation of the District is controlled by the state and the District does not have the latitude to allocate money received in Food Service or Community Education or for fiscal services to enhance general operation resources.

Table A-3, seen below, presents the cost of twelve major District activities such as, instruction, pupil and instructional services, administration and business, maintenance and operations, transportation, and others. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs).

**Table A-3
Program Expenses and Net Cost of Services**

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2020	2019		2020	2019	
Administration	\$ 6,283,726	\$ 4,498,702	39.68 %	\$ 5,491,621	\$ 4,392,782	25.01 %
District Support Services	4,499,129	3,580,259	25.66	4,482,917	3,560,279	25.91
Regular Instruction	67,088,099	46,871,276	43.13	60,489,478	42,550,953	42.16
Vocational Education Instruction	2,291,553	1,425,163	60.79	2,282,290	1,502,922	51.86
Special Education Instruction	26,266,898	17,808,445	47.50	7,944,256	313,123	2437.10
Instructional Support Services	13,321,257	11,229,401	18.63	11,791,796	10,106,496	16.68
Pupil Support Services	12,442,456	10,957,678	13.55	11,700,154	10,409,046	12.40
Sites and Buildings	7,998,838	11,424,974	(29.99)	6,619,274	10,658,591	(37.90)
Fiscal and Other Fixed Cost Programs	393,852	336,761	16.95	393,852	336,761	16.95
Food Service	5,603,072	5,940,220	(5.68)	34,147	287,395	(88.12)
Community Service	6,232,992	6,684,160	(6.75)	1,403,368	1,289,497	8.83
Interest and Fiscal Charges on Long-Term Liabilities	4,254,002	4,401,719	(3.36)	4,252,765	4,400,415	(3.36)
Total	\$ 156,675,874	\$ 125,158,758	25.18	\$ 116,885,917	\$ 89,808,260	30.15

The cost of all governmental activities this year was \$156,675,874, an increase of \$31,517,116 from the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$116,885,917, or an increase of \$27,077,657 from the prior year.

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. All of the governmental funds had more revenue than expenditures in 2020, other than the capital projects fund, thereby contributing to the increase in individual fund balance in most funds. At the end of the 2019-20 fiscal year, the District's governmental funds reported combined fund balances of \$28,882,954. This is a 26.21% increase in comparison to the prior year. The increase is largely due to General Fund increases primarily related to significant underspending; this underspend is a result from a number of unique factors within the 2019-2020 school year. One factor, FY20 was the first full year utilizing budget processes on our finance/HR/pay system after converting in January 2019; therefore, the expenditure budget related to personnel costs was conservative. Additionally, during the year there was discussion and decision to close three schools and reduce the next year budget significantly which set the tone of limiting spending. Finally, response to the COVID-19 pandemic resulted in limited opportunity for spending during the final three months of the school year.

Revenues and other financing sources (excluding transfers in) for the District's governmental funds were \$157,276,675, while total expenditures other financing uses (excluding transfers out) were \$151,372,540. As a result of this and a \$94,616 restatement related to the implementation of GASB Statement No. 84, the District completed the year with a net change in fund balances of \$5,998,751.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

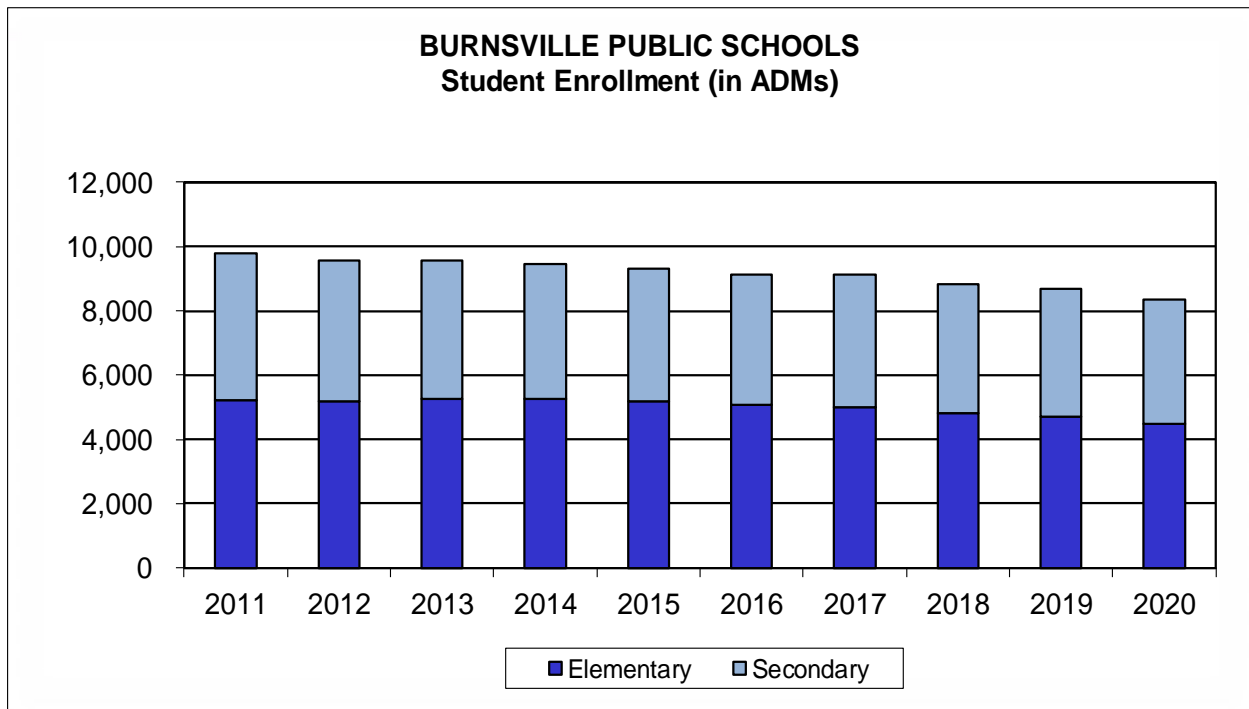
General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; normal operations and maintenance; pupil transportation; capital expenditures; and legal school district expenditures not specifically designated to be accounted for in any other fund.

ENROLLMENT

Enrollment is a critical factor in determining revenue with approximately 70% of General Fund revenue being determined by enrollment. Like many Minnesota school districts, the District has been facing declining enrollment. During the last five years, the District has averaged a 2.13% decrease in students per year. From 2019 to 2020, the decrease was 3.71%. Enrollment per grade level continued to see a decrease. The following chart reflects that the number of students has decreased over the last 10 years.

**Table A-4
Student Enrollment
Average Daily Membership (ADM)**



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended June 30,		Change	
	2020	2019	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 30,562,243	\$ 30,501,788	\$ 60,455	0.2 %
Earnings on Investments	553,955	715,087	(161,132)	(22.5)
Other	3,153,219	2,083,944	1,069,275	51.3
State Sources	93,374,496	94,084,001	(709,505)	(0.8)
Federal Sources	4,602,284	4,154,299	447,985	10.8
Total General Fund Revenue	<u>\$ 132,246,197</u>	<u>\$ 131,539,119</u>	<u>\$ 707,078</u>	0.5

General Fund revenue increased by \$707,078, or 0.5%, from the previous year.

Property taxes remained consistent, with an increase of just \$60,455, or 0.2%.

Other local revenues increased \$1,069,275, or 51.3%. This was primarily due to these revenues now including student activities and employee flex account contributions due to the District's implementation of GASB Statement No. 84.

State Sources decreased by \$709,505. State decreased overall after consideration of the following factors. This is the net effect of decreased enrollment, the increase in general education formula, and the costs incurred based on the needs of students. The increase in the general education formula was offset by the decline in enrollment, resulting in a net decrease in general education formula aid of \$1,148,496. Special education revenue received decreased from the prior year by \$129,333. These decreases were partially offset by increases in safe school crime levy revenues in the amount of \$307,022 due to one-time state appropriation for safe school funding. The above decreases were also partially offset by a \$217,198 increase in revenues for transportation to multi-district integration/desegregation programs due to the inclusion and growth of our voluntary pre-kindergarten program.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources increased by \$447,985, largely due to the General Fund \$196,730 increase in federal ESSER CARES Act expenditures incurred in relation to the COVID-19 pandemic as well as a \$214,663 increase in Title I expenditures.

General Fund Revenue is received in two major categories as follows:

1. State Education Finance Appropriations
 - A. General Education Aid – The largest share of the education finance appropriation, general education aid, is intended to provide the basic financial support for the education program and is enrollment driven.
 - B. Categorical Aids – Categorical revenue formulas are used to meet costs of that program (i.e. special education) or promote certain types of programs (i.e., career and technical aid, staff development, operating capital).

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

2. Property Tax Levies

The largest share of the levy is from voter-approved levies: specifically, the excess operating referendum which is also enrollment driven.

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended June 30,		Change	
	2020	2019	Increase (Decrease)	Percent Change
Salaries	\$ 73,307,987	\$ 75,009,494	\$ (1,701,507)	(2.3)%
Employee Benefits	29,675,127	29,783,336	(108,209)	(0.4)
Purchased Services	17,020,334	18,286,055	(1,265,721)	(6.9)
Supplies and Materials	2,718,323	3,212,980	(494,657)	(15.4)
Capital Expenditures	3,230,989	4,643,582	(1,412,593)	(30.4)
Debt Service	444,507	444,507	-	-
Other Expenditures	901,918	696,334	205,584	29.5
Total General Fund Expenditures	<u>\$ 127,299,185</u>	<u>\$ 132,076,288</u>	<u>\$ (4,777,103)</u>	(3.6)

Total General Fund expenditures decreased \$4,777,103 or 3.6% from the previous year. The decrease can be attributed mostly to personnel and employee salaries and benefits as well as decreases in purchased services and capital expenditures.

Salaries expense also decreased mainly as a result of factors including a planned reduction in salaries and benefits from the FY19 school year.

Purchased Services and Supplies and Materials consist of expenditures for fees for service, substitutes, utilities, property insurance, maintenance repairs, leases, telephone, tuition, and transportation. These expenditures decreased mainly due to planned reductions and limited spending due to no students in our school buildings and limited staff on site during the onset of the COVID-19 pandemic.

Supplies and Materials consist of expenditures for postage, diesel and gasoline, travel, instructional supplies and textbooks.

Capital Expenditures consist of expenditures for equipment, technology equipment, leases, and site and building improvements. The main decrease in this category was related to a decrease in capital long-term facility projects incurred.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

General Fund Budgetary Highlights

After initial approval of the budget, the District revised the budget based on changes in unbudgeted costs or revenue changes. While the District anticipated, in its final budget, that the net change in fund balance would be a decrease of \$1,174,345, total fund balance increased by \$4,947,012, resulting in a fund balance of \$20,326,027 at June 30, 2020.

Revenues were higher than budgeted by \$688,458 and expenditures were less than budgeted by \$5,433,160. The District was conservative with revenues given the decline in enrollment. With the implementation and timing of GASB Statement No. 84, the budget related to the student activities was not reflected in the revised revenue or expenditure budgets. Where possible, expenditures were curtailed in the District's effort to reduce costs. Budget for personnel costs were not adjusted as tightly as could have been largely due to the change in financial systems.

Food Service Fund

The Food Service Fund revenue for 2019-20 totaled \$5,612,682 and expenditures were \$5,609,449. The June 30, 2020 fund balance is \$1,025,204, an increase of \$11,026 from fiscal year 2019. Actual revenues were \$106,996 lower than budget mainly due to a decrease in total meals served overall in response to the COVID-19 pandemic. Actual expenditures were \$260,984 lower than budget mainly due to supplies expenditures originally budgeted but not used. These variances resulted in fund balance ending the year \$153,781 higher than budgeted.

Community Service Fund

The Community Service Fund revenue for 2019-20 totaled \$6,889,843 and expenditures were \$6,066,435. The June 30, 2020 fund balance is \$1,143,250, an increase of \$823,408 from fiscal year 2018-2019. The District's Community Education programming planned significant expenditure adjustments and focused their programming solely on child care during the onset of the COVID-19 pandemic. The planned expenditure adjustments and the partial reimbursement of federal funds resulted in the increase to the fund balance.

Capital Projects-Building Construction Fund

The Capital Projects-Building Construction Fund revenue for 2019-20 totaled \$30,886 and expenditures were \$740,436. The June 30, 2020 fund balance is \$2,091,263, a decrease of \$709,550 from fiscal year 2019. The decrease in fund balance is due to bond proceeds from the 2015A School Building Bonds being partially spent down as the building projects are completed for Vision One91. Given the volume of decisions currently in process related to facilities and their uses, spend down of these funds have been on hold to determine exact needs as related to the original 2015A School Building Bond purposes.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, operating capital, or for initial or refunding bonds. The Debt Service Fund revenue and other financing sources for 2019-20 totaled \$12,489,274, an increase of \$1,082,120 from fiscal year 2019 due to increased property tax revenues. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds, including refunding bonds issued from 2004 through 2016.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2020, the District had invested approximately \$302.7 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table A-7). (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was approximately \$9.4 million.

**Table A-7
The District's Capital Assets**

	2020	2019	Percent Change
Land	\$ 3,119,968	\$ 3,119,968	- %
Construction in Progress	-	323,004	(100.0)
Land Improvements	19,560,070	18,734,294	4.4
Buildings and Improvements	271,089,244	268,222,752	1.1
Equipment	8,916,020	8,302,874	7.4
Less: Accumulated Depreciation	(160,916,252)	(151,585,925)	6.2
Total Capital Assets Net of Depreciation	<u>\$ 141,769,050</u>	<u>\$ 147,116,967</u>	(3.6)

Long-Term Liabilities

At year-end, the District had \$137,163,329 in general obligation bonds and obligations under capital lease payable outstanding as shown in Note 4 to the financial statements. The District also had an estimated net \$11,035,597 in postemployment severance and health benefits payable at June 30, 2020 and \$84,640,489 in net pension liability. Total long-term liabilities at June 30, 2020 decreased 2.6% as compared to June 30, 2019.

**Table A-8
The District's Long-Term Liabilities**

	2020	2019	Percent Change
General Obligation Bonds	\$ 131,350,000	\$ 138,355,000	(5.1)%
Net Bond Premium and Discount	5,333,365	5,741,605	(7.1)
Obligations Under Capital Leases	479,964	884,653	(45.7)
Net Pension Liability	84,640,489	82,375,091	2.8
Severance Benefits Payable	837,182	1,060,170	(21.0)
Other Postemployment Benefits	9,403,433	9,939,879	(5.4)
Compensated Absences Payable	794,982	785,773	1.2
Total Long-Term Liabilities	<u>\$ 232,839,415</u>	<u>\$ 239,142,171</u>	(2.6)
Long-Term Liabilities:			
Due Within One Year	\$ 8,398,900	\$ 7,509,635	11.8 %
Due in More Than One Year	224,440,515	231,632,536	(3.1)
Total	<u>\$ 232,839,415</u>	<u>\$ 239,142,171</u>	(2.6)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for most of its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation. There is concern if the state special education aid formula changes will be sufficient to end the growing cross subsidy of special education services.

The funding formula has been below the current annual rate of inflation for the last 20 years. Accordingly, the District continues to utilize sophisticated enrollment and financial planning tools, along with detailed and conservative budgeting and budget monitoring processes. The COVID-19 pandemic continues to impact our instructional models and their delivery. The financial impact of this has been met with the federal ESSER CARES and Coronavirus Relief Funding allocation which we will use where eligible to reduce the impact on fund balances. The District will continue to seek all available sources of funding, respond to enrollment decreases, balance revenue to expenditures, and maintain systems that ensure financial stability.

The District will strive to maintain its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 191, 200 W. Burnsville Parkway, Burnsville, Minnesota 55337. The telephone number for the District is (952) 707-2050. Financial and other district information is also available on the District's website at isd191.org.

BASIC FINANCIAL STATEMENTS

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF NET POSITION
JUNE 30, 2020**

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(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	Governmental Activities	
	2020	2019
ASSETS		
Cash and Investments	\$ 75,939,504	\$ 70,810,924
Receivables:		
Property Taxes	24,435,035	23,654,161
Other Governments	12,858,248	10,152,984
Other	475,978	464,221
Prepaid Items	435,457	858,212
Inventories	244,230	125,257
Capital Assets:		
Land and Construction in Progress	3,119,968	3,442,972
Other Capital Assets, Net of Depreciation	138,649,082	143,673,995
Total Assets	256,157,502	253,182,726
DEFERRED OUTFLOWS OF RESOURCES		
Losses on Debt Refunding	307,099	342,877
Deferred Outflows - Pensions	66,938,014	94,164,411
Deferred Outflows - Other Postemployment Benefits	745,184	1,137,017
Total Deferred Outflows	67,990,297	95,644,305
LIABILITIES		
Salaries Payable	10,043,186	11,814,026
Accounts and Contracts Payable	9,025,198	7,774,694
Accrued Interest	1,880,828	2,695
Due to Other Governmental Units	240,702	370,974
Unearned Revenue	288,375	404,404
Long-Term Liabilities:		
Net Pension Liability	84,640,489	82,375,091
Other Postemployment Benefits Liability	9,403,433	9,939,879
Other Long-Term Liabilities Due Within One Year	8,398,900	7,509,635
Other Long-Term Liabilities Due in More Than One Year	130,396,593	139,317,566
Total Liabilities	254,317,704	259,508,964
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	40,688,604	40,268,973
Gains on Debt Refunding	34,335	39,550
Deferred Inflows - Pensions	104,786,602	126,919,057
Deferred Inflows - Other Postemployment Benefits	833,599	-
Total Deferred Inflows of Resources	146,343,140	167,227,580
NET POSITION		
Net Investment in Capital Assets	18,169,748	17,556,925
Restricted for:		
General Fund Operating Capital Purposes	3,177,211	2,995,868
General Fund State-Mandated Reserves	4,701,617	2,851,870
Food Service	1,025,204	1,014,178
Community Service	1,151,152	329,130
Capital Projects - Building Construction	-	22,231
Unrestricted	(104,737,977)	(102,679,715)
Total Net Position	\$ (76,513,045)	\$ (77,909,513)

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020**

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(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)

Functions	2020				Net (Expense)	2019
	Expenses	Program Revenues			Revenue and Change in Net Position	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Total Governmental Activities
GOVERNMENTAL ACTIVITIES						
Administration	\$ 6,283,726	\$ 212,676	\$ 564,414	\$ 15,015	\$ (5,491,621)	\$ (4,392,782)
District Support Services	4,499,129	11,610	4,602	-	(4,482,917)	(3,560,279)
Regular Instruction	67,088,099	303,228	5,572,689	722,704	(60,489,478)	(42,550,953)
Vocational Education Instruction	2,291,553	560	8,703	-	(2,282,290)	(1,502,922)
Special Education Instruction	26,266,898	381,426	17,941,216	-	(7,944,256)	(313,123)
Instructional Support Services	13,321,257	12,818	1,516,522	121	(11,791,796)	(10,106,496)
Pupil Support Services	12,442,456	61,562	680,740	-	(11,700,154)	(10,409,046)
Sites and Buildings	7,998,838	310,907	453,118	615,539	(6,619,274)	(10,658,591)
Fiscal and Other Fixed Cost Programs	393,852	-	-	-	(393,852)	(336,761)
Food Service	5,603,072	1,118,791	4,450,134	-	(34,147)	(287,395)
Community Service	6,232,992	3,011,600	1,818,024	-	(1,403,368)	(1,289,497)
Interest and Fiscal Charges on Long-Term Liabilities	4,254,002	-	1,237	-	(4,252,765)	(4,400,415)
Total School District	<u>\$ 156,675,874</u>	<u>\$ 5,425,178</u>	<u>\$ 33,011,399</u>	<u>\$ 1,353,380</u>	(116,885,917)	(89,808,260)
GENERAL REVENUES						
Property Taxes Levied for:						
General Purposes					30,536,476	30,350,044
Community Service					1,536,763	1,403,837
Debt Service					11,720,386	10,401,754
State Aid Not Restricted to Specific Purposes					71,259,679	72,209,515
Earnings on Investments					1,404,935	1,759,869
Miscellaneous					1,721,737	564,962
Gain on Sale of Capital Assets					7,793	6,364
Total General Revenues					<u>118,187,769</u>	<u>116,696,345</u>
CHANGE IN NET POSITION						
					1,301,852	26,888,085
Net Position - Beginning					(77,909,513)	(104,797,598)
Change in Accounting Principle					94,616	-
Net Position - Beginning, as Restated					<u>(77,814,897)</u>	<u>(104,797,598)</u>
NET POSITION - ENDING					<u>\$ (76,513,045)</u>	<u>\$ (77,909,513)</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

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(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2020	2019
ASSETS							
Cash and Investments	\$ 31,456,484	\$ 767,220	\$ 1,924,679	\$ 2,091,263	\$ 9,214,290	\$ 45,453,936	\$ 40,911,540
Receivables:							
Current Property Taxes	17,149,881	-	982,167	-	5,938,852	24,070,900	23,207,059
Delinquent Property Taxes	251,359	-	12,912	-	99,864	364,135	447,102
Accounts and Interest Receivable	159,367	149,997	41,083	-	-	350,447	370,988
Due from Other Minnesota School Districts	31,407	-	-	-	-	31,407	86,020
Due from Minnesota Department of Education	10,271,385	-	247,493	-	44,487	10,563,365	8,620,794
Due from Federal through Minnesota Department of Education	1,678,103	385,437	171,238	-	-	2,234,778	1,425,806
Due from Other Governmental Units	28,698	-	-	-	-	28,698	20,364
Inventory	-	244,230	-	-	-	244,230	125,257
Prepays	435,457	-	-	-	-	435,457	2,796,519
Total Assets	\$ 61,462,141	\$ 1,546,884	\$ 3,379,572	\$ 2,091,263	\$ 15,297,493	\$ 83,777,353	\$ 78,011,449
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
Liabilities:							
Salaries and Compensated Absences Payable	\$ 4,215,525	\$ 182,372	\$ 107,235	\$ -	\$ -	\$ 4,505,132	\$ 5,017,203
Payroll Deductions and Employer Contributions Payable	5,270,511	161,703	105,840	-	-	5,538,054	6,796,823
Accounts and Contracts Payable	3,243,154	78,114	67,030	-	-	3,388,298	1,782,379
Due to Other Governmental Units	240,654	-	48	-	-	240,702	370,974
Due to Other Funds	64,325	-	-	-	-	64,325	259,545
Unearned Revenue	6,432	99,491	139,199	-	-	245,122	369,625
Total Liabilities	13,040,601	521,680	419,352	-	-	13,981,633	14,596,549
Deferred Inflows of Resources:							
Unavailable Revenue - Property Taxes Levied for Subsequent Year	27,940,847	-	1,809,068	-	10,938,689	40,688,604	40,268,973
Unavailable Revenue - Delinquent Property Taxes	154,666	-	7,902	-	61,594	224,162	261,724
Total Deferred Inflows of Resources	28,095,513	-	1,816,970	-	11,000,283	40,912,766	40,530,697
Fund Balance:							
Nonspendable:							
Inventory	-	244,230	-	-	-	244,230	125,257
Prepays	435,457	-	-	-	-	435,457	2,796,519
Restricted for:							
Student Activities	252,499	-	-	-	-	252,499	-
Capital Projects Levy	470,611	-	-	-	-	470,611	289,900
Operating Capital	3,177,211	-	-	-	-	3,177,211	2,995,868
Community Education	-	-	731,211	-	-	731,211	-
Area Learning Center	3,739,848	-	-	-	-	3,739,848	2,561,970
School Readiness	-	-	380,855	-	-	380,855	318,494
Long Term Facilities Maintenance	88,742	-	-	-	-	88,742	296,436
Medical Assistance	149,917	-	-	-	-	149,917	-
Restricted for Other Purposes	-	780,974	31,184	2,091,263	4,297,210	7,200,631	4,532,490
Committed for:							
Program Carryover - Noncapital	905,462	-	-	-	-	905,462	800,655
Program Carryover - Facilities Rental	367,363	-	-	-	-	367,363	356,530
Pro Pay Program	462,384	-	-	-	-	462,384	393,009
Unassigned	10,276,533	-	-	-	-	10,276,533	7,417,075
Total Fund Balance	20,326,027	1,025,204	1,143,250	2,091,263	4,297,210	28,882,954	22,884,203
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 61,462,141	\$ 1,546,884	\$ 3,379,572	\$ 2,091,263	\$ 15,297,493	\$ 83,777,353	\$ 78,011,449

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

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	2020	2019
Total Fund Balance for Governmental Funds	\$ 28,882,954	\$ 22,884,203
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	3,119,968	3,119,968
Construction in Progress	-	323,004
Land Improvements, Net of Accumulated Depreciation	7,227,753	6,170,058
Buildings and Improvements, Net of Accumulated Depreciation	129,111,047	135,523,259
Equipment, Net of Accumulated Depreciation	2,310,282	1,980,678
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as unavailable revenue in the funds.		
	224,162	261,724
When a bond defeasance occurs the difference between the amount paid to the refunded bond escrow and the principal of the defeased debt is expensed in the governmental funds. These expenditures are capitalized on the statement of net position as deferred charges.		
	307,099	342,877
The District's OPEB liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:		
Other Postemployment Benefits Liability	(9,403,433)	(9,939,879)
Deferred Inflows of Resources - Other Postemployment Benefits	(833,599)	-
Deferred Outflows of Resources - Other Postemployment Benefits	745,184	1,137,017
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditures when due.		
	(1,880,828)	(2,695)
Prepaid interest on long-term debt is booked for the full amount of the additional payment made before its due in the governmental funds, but only the portion related to future periods are prepaid on the Statement of Net Position.		
	-	(1,938,307)
The District's Net Pension Liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:		
Net Pension Liability	(84,640,489)	(82,375,091)
Deferred Inflows of Resources - Pensions	(104,786,602)	(126,919,057)
Deferred Outflows of Resources - Pensions	66,938,014	94,164,411
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long term - are reported in the statement of net position. Balances at year-end are:		
Bonds Payable	(131,350,000)	(138,355,000)
Unamortized Premiums	(5,333,365)	(5,741,605)
Unamortized Gains on Debt Refunding	(34,335)	(39,550)
Certificates of Participation Payable	(479,964)	(884,653)
Compensated Absences Payable	(794,982)	(785,773)
Internal service funds are used by management to charge the costs of health and dental insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position at year-end is:		
	24,158,089	23,164,898
Total Net Position of Governmental Activities	\$ (76,513,045)	\$ (77,909,513)

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

222

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2020	2019
REVENUES							
Local Sources:							
Property Taxes	\$ 30,562,243	\$ -	\$ 1,538,149	\$ -	\$ 11,730,795	\$ 43,831,187	\$ 42,385,297
Earnings and Investments	553,955	10,156	18,518	30,886	122,087	735,602	911,976
Other	3,153,219	1,138,206	3,403,202	-	210,883	7,905,510	7,919,917
State Sources	93,374,496	217,758	1,727,930	-	425,509	95,745,693	96,762,424
Federal Sources	4,602,284	4,246,562	202,044	-	-	9,050,890	7,985,785
Total Revenues	<u>132,246,197</u>	<u>5,612,682</u>	<u>6,889,843</u>	<u>30,886</u>	<u>12,489,274</u>	<u>157,268,882</u>	<u>155,965,399</u>
EXPENDITURES							
Current:							
Administration	5,933,083	-	-	-	-	5,933,083	5,774,945
District Support Services	4,170,798	-	-	-	-	4,170,798	3,396,407
Elementary and Secondary Regular Instruction	53,440,674	-	-	-	-	53,440,674	55,816,055
Vocational Education Instruction	2,138,054	-	-	-	-	2,138,054	2,036,313
Special Education Instruction	24,625,186	-	-	-	-	24,625,186	25,398,748
Instructional Support Services	11,014,880	-	-	-	-	11,014,880	12,205,567
Pupil Support Services	12,120,045	-	-	-	-	12,120,045	11,884,787
Sites and Buildings	9,787,117	-	-	-	-	9,787,117	10,138,616
Fiscal and Other Fixed Cost Programs	393,852	-	-	-	-	393,852	336,761
Food Service	-	5,536,006	-	-	-	5,536,006	5,902,901
Community Service	-	-	6,050,923	-	-	6,050,923	7,324,705
Capital Outlay	3,230,989	73,443	15,512	740,436	-	4,060,380	5,699,115
Debt Service:							
Principal	404,689	-	-	-	7,005,000	7,409,689	6,720,495
Interest and Fiscal Charges	39,818	-	-	-	4,652,035	4,691,853	4,828,185
Total Expenditures	<u>127,299,185</u>	<u>5,609,449</u>	<u>6,066,435</u>	<u>740,436</u>	<u>11,657,035</u>	<u>151,372,540</u>	<u>157,463,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,947,012	3,233	823,408	(709,550)	832,239	5,896,342	(1,498,201)
OTHER FINANCING SOURCES							
Sale of Equipment	-	7,793	-	-	-	7,793	-
Insurance Recovery	-	-	-	-	-	-	6,364
Total Other Financing Sources	<u>-</u>	<u>7,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,793</u>	<u>6,364</u>
NET CHANGE IN FUND BALANCE	4,947,012	11,026	823,408	(709,550)	832,239	5,904,135	(1,491,837)
FUND BALANCES							
Beginning of Year	15,284,399	1,014,178	319,842	2,800,813	3,464,971	22,884,203	24,376,040
Restatement - Implementation of New Standard	94,616	-	-	-	-	94,616	-
Beginning of Year, as Restated	<u>15,379,015</u>	<u>1,014,178</u>	<u>319,842</u>	<u>2,800,813</u>	<u>3,464,971</u>	<u>22,978,819</u>	<u>24,376,040</u>
End of Year	<u>\$ 20,326,027</u>	<u>\$ 1,025,204</u>	<u>\$ 1,143,250</u>	<u>\$ 2,091,263</u>	<u>\$ 4,297,210</u>	<u>\$ 28,882,954</u>	<u>\$ 22,884,203</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

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	2020	2019
Net Change in Fund Balance - Total Governmental Funds	\$ 5,904,135	\$ (1,491,837)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlays exceeded depreciation in the current period is:		
Capital Outlays	4,077,759	2,291,117
Gain (Loss) on Disposal of Capital Assets	7,793	(82,447)
Proceeds from the Disposal of Capital Assets	(7,793)	-
Depreciation Expense	(9,425,676)	(11,042,211)
Delinquent 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 unearned in the governmental funds.		
	(37,562)	(229,662)
Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net position.		
Change in Accrued Interest - Capital Leases	979	931
Principal Payments - Capital Leases	404,689	385,495
Pension expenses in the governmental funds are measured by current year employer contributions. Pension expenditures on the statement of activities are measured by the change in the net pension liability and the related deferred inflows and outflows of resources.		
	(7,359,340)	29,574,380
In the statement of activities, certain operating expenses - compensated absences - are measured by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).		
	(9,209)	(150,484)
Payments to the District's OPEB liability are recognized as expenditures at the fund level while the change in the OPEB obligation and the related deferred inflows and outflows of resources are recognized in the statement of net position.		
	(688,986)	294,695
The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:		
Repayment of Bond Principal	7,005,000	6,335,000
Change in Accrued Interest and Prepaid Interest - General Obligation Bonds	59,195	47,858
Amortization of Bond Premium	408,240	408,240
Amortization of Deferred Charges on Refunding Bonds	(30,563)	(30,563)
Internal service funds are used by the District to charge the costs of employee health and dental benefits to individual funds. The net revenue of the internal service funds is reported with governmental activities.		
	993,191	577,573
Total	\$ 1,301,852	\$ 26,888,085

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2020**

224

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 30,356,972	\$ 30,381,956	\$ 30,562,243	\$ 180,287
Earnings and Investments	92,000	302,000	553,955	251,955
Other	4,080,362	3,316,335	3,153,219	(163,116)
State Sources	91,408,828	92,782,994	93,374,496	591,502
Federal Sources	4,060,236	4,774,454	4,602,284	(172,170)
Total Revenues	<u>129,998,398</u>	<u>131,557,739</u>	<u>132,246,197</u>	<u>688,458</u>
EXPENDITURES				
Current:				
Administration	5,740,968	5,879,802	5,933,083	53,281
District Support Services	5,570,271	4,605,353	4,170,798	(434,555)
Elementary and Secondary Regular Instruction	54,885,916	55,352,583	53,440,674	(1,911,909)
Vocational Education Instruction	2,205,810	2,318,957	2,138,054	(180,903)
Special Education Instruction	25,870,177	26,297,406	24,625,186	(1,672,220)
Instructional Support Services	10,949,605	11,683,916	11,014,880	(669,036)
Pupil Support Services	11,549,946	11,702,072	12,120,045	417,973
Sites and Buildings	10,010,318	9,935,683	9,787,117	(148,566)
Fiscal and Other Fixed Cost Programs	414,500	414,500	393,852	(20,648)
Capital Outlay	3,263,468	4,097,566	3,230,989	(866,577)
Debt Service:				
Principal	404,689	404,689	404,689	-
Interest and Fiscal Charges	39,818	39,818	39,818	-
Total Expenditures	<u>130,905,486</u>	<u>132,732,345</u>	<u>127,299,185</u>	<u>(5,433,160)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (907,088)</u>	<u>\$ (1,174,606)</u>	4,947,012	<u>\$ 6,121,618</u>
FUND BALANCE				
Beginning of Year			15,284,399	
Restatement - Implementation of New Standard			94,616	
Beginning of Year, as Restated			<u>15,379,015</u>	
End of Year			<u>\$ 20,326,027</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2020**

225

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Earnings and Investments	\$ 10,000	\$ 18,000	\$ 10,156	\$ (7,844)
Other - Primarily Meal Sales	1,862,476	1,596,413	1,138,206	(458,207)
State Sources	277,267	306,258	217,758	(88,500)
Federal Sources	3,783,838	3,799,007	4,246,562	447,555
Total Revenues	<u>5,933,581</u>	<u>5,719,678</u>	<u>5,612,682</u>	<u>(106,996)</u>
EXPENDITURES				
Current:				
Food Service	5,732,394	5,785,433	5,536,006	(249,427)
Capital Outlay	200,000	85,000	73,443	(11,557)
Total Expenditures	<u>5,932,394</u>	<u>5,870,433</u>	<u>5,609,449</u>	<u>(260,984)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,187	(150,755)	3,233	153,988
OTHER FINANCING SOURCES				
Sale of Equipment	-	8,000	7,793	(207)
NET CHANGE IN FUND BALANCE	<u>\$ 1,187</u>	<u>\$ (142,755)</u>	11,026	<u>\$ 153,781</u>
FUND BALANCE				
Beginning of Year			1,014,178	
End of Year			<u>\$ 1,025,204</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2020**

226

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 1,654,360	\$ 1,543,820	\$ 1,538,149	\$ (5,671)
Earnings and Investments	5,000	5,000	18,518	13,518
Other - Primarily Tuition and Fees	3,528,495	3,739,617	3,403,202	(336,415)
State Sources	1,638,097	1,629,486	1,727,930	98,444
Federal Sources	47,550	47,550	202,044	154,494
Total Revenues	<u>6,873,502</u>	<u>6,965,473</u>	<u>6,889,843</u>	<u>(75,630)</u>
EXPENDITURES				
Current:				
Community Service	6,615,628	6,760,943	6,050,923	(710,020)
Capital Outlay	93,235	93,235	15,512	(77,723)
Total Expenditures	<u>6,708,863</u>	<u>6,854,178</u>	<u>6,066,435</u>	<u>(787,743)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 164,639</u>	<u>\$ 111,295</u>	823,408	<u>\$ 712,113</u>
FUND BALANCE				
Beginning of Year			<u>319,842</u>	
End of Year			<u>\$ 1,143,250</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF NET POSITION
PROPRIETARY FUND
INTERNAL SERVICE FUND
JUNE 30, 2020**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	Governmental Activities - Internal Service Funds	
	2020	2019
ASSETS		
Current Assets:		
Cash and Investments	\$ 30,485,568	\$ 29,899,384
Accounts Receivable	14	195
Interest Receivable	125,517	93,038
Due from Other Funds	998,840	259,545
Total Current Assets	31,609,939	30,252,162
LIABILITIES		
Current Liabilities:		
Health and Dental Claims Payable	1,992,192	1,973,810
Due to Plan Participants	3,644,708	4,018,505
Severance Benefits Payable	268,488	217,944
Due to Other Funds	934,515	-
Unearned Revenues	43,253	34,779
Total Current Liabilities	6,883,156	6,245,038
Noncurrent Liabilities:		
Severance Benefits Payable	568,694	842,226
Total Liabilities	7,451,850	7,087,264
NET POSITION		
Unrestricted	\$ 24,158,089	\$ 23,164,898

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
PROPRIETARY FUND
INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	Governmental Activities - Internal Service Funds	
	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Charges for Services	\$ 21,684,480	\$ 22,226,007
Other	615,728	484,642
Total Operating Revenues	<u>22,300,208</u>	<u>22,710,649</u>
OPERATING EXPENSES		
Health Insurance Claim Payments	20,293,814	20,668,436
Dental Insurance Claim Payments	759,594	888,993
Severance Payments	139,732	248,761
OPEB Payments	783,210	1,174,779
Total Operating Expenses	<u>21,976,350</u>	<u>22,980,969</u>
OPERATING INCOME (LOSS)	323,858	(270,320)
NONOPERATING INCOME		
Earnings on Investments	<u>669,333</u>	<u>847,893</u>
CHANGE IN NET POSITION	993,191	577,573
Net Position - Beginning	<u>23,164,898</u>	<u>22,587,325</u>
NET POSITION - ENDING	<u><u>\$ 24,158,089</u></u>	<u><u>\$ 23,164,898</u></u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2020**

229

(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)

	Governmental Activities - Internal Service Funds	
	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Interfund Services Provided	\$ 21,569,568	\$ 23,168,074
Payments for Health and Dental Claims	(21,533,086)	(20,514,917)
Payments to Employee OPEB	151,305	(2,679,544)
Payments for Severance Benefits	(238,457)	(535,670)
Net Cash Used by Operating Activities	(50,670)	(562,057)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	636,854	895,394
NET INCREASE IN CASH AND CASH EQUIVALENTS	586,184	333,337
Cash and Cash Equivalents - Beginning	29,899,384	29,566,047
CASH AND CASH EQUIVALENTS - ENDING	\$ 30,485,568	\$ 29,899,384
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 323,858	\$ (270,320)
Adjustments to Reconcile Operating Incom (Loss) to Net Cash Used by Operating Activities:		
Decrease in Accounts Receivable	181	13,451
(Increase) Decrease in Due from Other Funds	(739,295)	409,195
Increase in Claims Payable	18,382	742,216
Increase (Decrease) in Due to Plan Participants	(373,797)	300,380
Decrease in Severance Benefits Payable	(222,988)	(286,993)
Increase (Decrease) in Due to Other Funds	934,515	(1,504,765)
Increase in Unearned Revenues	8,474	34,779
Total Adjustments	(374,528)	(291,737)
Net Cash Used by Operating Activities	\$ (50,670)	\$ (562,057)
Total Cash and Investments per Statement of Net Position	\$ 30,485,568	\$ 29,899,384

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2020**

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	Employee Benefits Trust	Private-Purpose Trust	Custodial Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Investments	\$ -	\$ -	\$ 65,072
LIABILITIES			
Accounts and Contracts Payable	<u>-</u>	<u>-</u>	<u>1,000</u>
NET POSITION			
Restricted for Scholarships and Employee Benefits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,072</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2020**

	Employee Benefits Trust	Private-Purpose Trust	Custodial Fund
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS			
Private Donations	\$ -	\$ -	\$ 6,951
DEDUCTIONS			
Supplies and Materials	-	-	300
Scholarships Awarded	<u>-</u>	<u>-</u>	<u>78,410</u>
Total Deductions	<u>-</u>	<u>-</u>	<u>78,710</u>
CHANGE IN NET POSITION	-	-	(71,759)
Net Position - Beginning of Year	98,373	132,074	-
Restatement - Implementation of New Standard	<u>(98,373)</u>	<u>(132,074)</u>	<u>135,831</u>
Net Position - Beginning, as Restated	<u>-</u>	<u>-</u>	<u>135,831</u>
NET POSITION - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,072</u>

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 191 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.

B. Financial Reporting Entity

Independent School District No. 191 (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.

GAAP requires 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. 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 Minnesota state statutes, the District's School Board has elected to control and exercise oversight responsibility with respect to the underlying student activities. Accordingly, the student activity accounts are included in the General Fund of the District.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, except for the fiduciary funds. The Fiduciary Funds are only reported in the statement of fiduciary net position at the fund financial statement level.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 purpose for which both restricted and unrestricted net position is available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. Generally, the effect of material interfund activity has been removed from the Government-wide financial statements.

Separate fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type: pension (or other employee benefit) trust, private purpose trust, and custodial. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the Government-wide statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service funds are charges for services in the form of dental and health insurance premiums, severance contributions and other postemployment benefit contributions. Operating expenses for the internal service funds include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary funds are reported using the economic resources method and the accrual basis of accounting. All assets and liabilities associated with their activity are included on their statement of net position. Revenues are recognized when earned and expenses are recognized when incurred. Regardless of the timing of related cash flows.

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 GAAP. 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 are recognized on their due dates.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Unearned revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to incurring the qualifying expenditures.

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. Descriptions of the funds included in this report are as follows:

Major 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 Special Revenue Fund

The Food Service Fund is used to account for food service revenues and expenditures. Revenue is generated from state and federal grants and the sales of meals to students and teachers.

Community Service Special Revenue 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, K-5 extended day programs or other similar services. Revenue is generated by program fees paid by participants.

Capital Projects Fund

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

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term obligation bond principal, interest, and related costs. The regular debt service account is used for all general obligation bonds except for refunding bond issues, for which a separate refunding bond trust account is established.

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Funds

The District maintained Private-Purpose and Employee Benefit Trust Funds which were used to account for money held by the District in the capacity of trustee or custodian, where both the principal and interest can be spent. These funds were moved to the General Fund and Custodial Fund with the implementation of GASB Statement No. 84.

Custodial Fund

The District maintains a Custodial Fund which is used to account for money held by the District in the capacity of custodian. The District's custodial fund is used to account resources received from and expended for various other third parties to award scholarships to students for which there are no underlying trust or trust-like agreements.

E. Budgeting

Budgets presented in this report for comparison to actual amounts are presented in accordance with GAAP. Each June, the School Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper. Reported budget amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level. Budgeted expenditure appropriations lapse at year-end.

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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgeting (Continued)

Budgeted amounts include mid-year budget amendments as follows:

	Original Budget	Amendments	Amended Budget
Revenues			
General Fund	\$ 129,998,398	\$ 1,559,341	\$ 131,557,739
Special Revenue Funds:			
Food Service Fund	5,933,581	(213,903)	5,719,678
Community Service Fund	6,873,502	91,971	6,965,473
Expenditures			
General Fund	\$ 130,905,486	\$ 1,826,859	\$ 132,732,345
Special Revenue Funds:			
Food Service Fund	5,932,394	(61,961)	5,870,433
Community Service Fund	6,708,863	145,315	6,854,178
Capital Projects Fund	1,794,398	(1,194,398)	600,000

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

At the end of each fiscal year, if the General Fund has a net unassigned deficit fund balance, calculated in accordance with the uniform financial accounting and reporting standards for Minnesota school districts which excludes certain restricted balances specified in Minnesota Statutes, exceeding 2.5% of expenditures, a condition referred to as "statutory operating debt" exists. That debt requires retirement through the accumulation of subsequent operating surpluses in accordance with a "special operating plan" approved by the Commissioner of the Department of Education.

F. Cash and Investments

Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Highly liquid investments with maturities of three months or less are considered cash equivalents.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes.

Investments are stated at their fair value as determined by quoted market prices, except for money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less which are recorded at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments (Continued)

Money market investments are short-term, highly liquid debt instruments including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations. Investments in external investment pools are valued at net asset value.

G. Receivables

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary.

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. Prepaid Items

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

Property tax levies are established by the School Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15 and counties generally remit taxes to the Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through state credits which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General and Special Revenue Funds is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between 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."

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Taxes (Continued)

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's 2000 Pay 2001 operating referendum levy (frozen at \$3,269,341) advance recognized as revenue in fiscal 2019 with no corresponding state aid adjustment. Certain other portions of the District's 2019 pay 2020 levy, normally revenue for the 2020-21 fiscal year, are also advance recognized as June 30, 2020, as required by state statute to match revenue with the same fiscal year as the related 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 deferred because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2020, are included in the Property Taxes Levied for Subsequent Year account to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

K. Capital Assets

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

Capital assets are recorded in the Government-wide financial statement, 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 process.

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.

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INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheet 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 a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. The first is related to the recording of defined pension benefits as further explained in Note 7. The second is the deferred losses on the refunding of certain bond issuances of the District. The third is related to the recording of the other postemployment benefits. As further explained in Note 6.

In addition to liabilities, the financial statements 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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has several types of items which occur related to revenue recognition. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. Another type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. The District also has three other items that qualify for reporting in this category. The first is related to the recording of defined pension benefits as further explained in Note 7. The second is the deferred gains on the refunding of certain bond issuances of the District. The thirds is related to the recording of other postemployment benefits, as further explained in Note 6.

M. 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. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures on both the government-wide and fund financial statements.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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, are reported as debt service expenditures.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Compensated Absences

Eligible employees accrue vacation and sick leave at varying rates as specified by contract, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in the governmental fund statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation is accrued as it is earned in the government-wide financial statements.

O. Severance Benefits

Under the terms of collectively bargained employment contracts, certain district employee groups, including teachers, may become eligible to receive lump sum severance benefits. Eligibility is based on years of service and/or minimum age requirements.

Severance benefits are calculated by converting a portion of unused, accrued sick leave times a pay rate specified in the employee's collectively bargained contract. Severance benefits based on convertible sick leave are recorded as a liability in the Internal Service Fund as they are earned and it becomes probable they will vest at some point in the future. In accordance with Minnesota Statutes, no employee can receive severance or retirement incentive benefits that exceed one year's salary.

P. Pensions

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

Q. Fund Balance

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

Nonspendable – portions of fund balance related to prepaids, inventories, long-term receivables, and corpus on any permanent fund.

Restricted – funds are constrained from outside parties (statute, grantors, bond agreements, etc.).

Committed – funds are established and modified by a resolution approved by the Board of Education.

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Balance (Continued)

Assigned – consists of internally imposed constraints approved by a majority vote of the school board.

Unassigned – is the residual classification for the general fund and also reflects negative residual amounts in other funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance.

When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned amounts.

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end minimum unassigned fund balance of 8% of the annual budget for fiscal year 2020.

R. 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; and natural disasters. The District purchases insurance coverage for such risks from various providers.

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.

S. Net Position

Net position represents the different between assets/deferred outflows and liabilities/deferred inflows in the Government-wide and Fiduciary Fund financial statements. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the Government-wide financial statements when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

T. Comparative Data

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2019, from which the summarized information was derived.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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NOTE 2 DEPOSITS AND INVESTMENTS

A. Deposits

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and the balance sheet as "Cash and Investments." In accordance with Minnesota Statutes, the District maintains deposits at financial institutions which are authorized by the School District's Board.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District does have a deposit policy that will minimize Custodial Credit Risk by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law. Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust departments of a commercial bank or other financial institution not owned or controlled by the depository.

The carrying value and bank balance of the District's deposits in banks at June 30, 2020 are both \$14,046,233 and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes. At June 30, 2020, the District's petty cash fund totaled \$3,915.

B. Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less
- General obligations rated "A" or better; revenue obligations rated "AA" or better
- General obligations of the Minnesota Housing Finance Agency rate "A" or better

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

- Bankers acceptances of United States banks eligible for purchase by the Federal Reserve System
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories
- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers
- Investments related to the OPEB Revocable Trust Fund may be invested in accordance with Minnesota statute 356A.06

At June 30, 2020, the District’s investment balances were as follows:

	Fair Value
Negotiable Certificates of Deposit With Maturity at Purchase of Greater Than One Year	\$ 4,005,476
Municipal Bonds	2,268,232
Vanguard Total Bond Market ETF	677,126
Vanguard Total Stock Market ETF	3,659,672
Total Investments at Fair Value	10,610,506
	Amortized Cost
Money Markets	27,672,024
MN Trust Limited Term Duration Series	7,140,190
MSDLAF+	16,531,708
Total Investments at Amortized Cost	51,343,922
Total District Investments	\$ 61,954,428

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2020**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The MN trust Investment Shares, MN Trust Term Series, MN Trust Limited Term Duration Series, and MDLAF+ funds are external investment pools and the investments within these pools are valued at amortized cost. The pools do not have any credit risk policies. There are no unfunded commitments in relation to these external investment pools. The MN Trust Limited Term Duration Series has a 30-day advance notice required for withdrawals.

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

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 investment policies do not limit the maturities of investments; however, when purchasing investments the District considers such things as interest rates and cash flow needs.

The credit ratings and maturities of the District's investments are as follows:

Type	Total	Maturity Duration in Years			No Maturities	Rating
		Less Than 1	1 to 5	More Than 5		
MSDLAF+	\$ 16,531,708	\$ -	\$ -	\$ -	\$ 16,531,708	AAAm
MN Trust Limited Term Duration	7,140,190	7,140,190	-	-	-	NR
Municipal Bonds	2,268,232	2,268,232	-	-	-	AA- to AA+
Negotiable CDs	4,005,476	1,740,582	2,264,894	-	-	NR
Money Market Funds	27,672,024	-	-	-	27,672,024	AAAm
Vanguard Total Bond Market ETF	677,126	-	-	-	677,126	NR
Vanguard Total Stock Market ETF	3,659,672	-	-	-	3,659,672	NR
Total	\$ 61,954,428	\$ 11,149,004	\$ 2,264,894	\$ -	\$ 48,540,530	

Custodial Credit Risk – For an investment, custodial risk is the risk that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. Although the District's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Concentration 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, excluding U.S. guaranteed investments, investment pools, and mutual funds. The Districts investment policies do not address concentration risk. At June 30, 2020, the District did not have any single investments comprising 5% or more of total investments.

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JUNE 30, 2020**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The deposits and investments are presented in the financial statements as follows:

Cash and Investments - Statement of Net Position	\$ 75,939,504
Cash and Investments - Statement of Fiduciary Net Position	65,072
Total Cash and Investments	<u>\$ 76,004,576</u>

C. Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard which defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quotes prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets or inputs that are observable, either directly or indirectly, for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset.

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JUNE 30, 2020**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements (Continued)

Assets of the District measured at fair value on a recurring basis:

Investment	Level 1	Level 2	Level 3	Total
Municipal Bonds	\$ -	\$ 2,268,232	\$ -	\$ 2,268,232
Negotiable Certificates of Deposit	-	4,005,476	-	4,005,476
Vanguard Total Bond Market ETF	-	677,126	-	677,126
Vanguard Total Stock Market ETF	-	3,659,672	-	3,659,672
Total	<u>\$ -</u>	<u>\$ 10,610,506</u>	<u>\$ -</u>	<u>10,610,506</u>
Investments Measured at Amortized Cost				51,343,922
Total				<u>\$ 61,954,428</u>

Debt and equity securities as well as governmental agencies securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on securities' relationship to benchmark quoted prices.

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,119,968	\$ -	\$ -	\$ -	\$ 3,119,968
Construction in Progress	323,004	826,099	(1,149,103)	-	-
Total Capital Assets, Not Being Depreciated	<u>3,442,972</u>	<u>826,099</u>	<u>(1,149,103)</u>	<u>-</u>	<u>3,119,968</u>
Capital Assets, Being Depreciated:					
Land Improvements	18,734,294	825,776	-	-	19,560,070
Buildings and Improvements	268,222,752	2,866,492	-	-	271,089,244
Equipment	8,302,874	708,495	(95,349)	-	8,916,020
Total Capital Assets, Being Depreciated	<u>295,259,920</u>	<u>4,400,763</u>	<u>(95,349)</u>	<u>-</u>	<u>299,565,334</u>
Accumulated Depreciation for:					
Land Improvements	(12,564,236)	(710,200)	-	942,119	(12,332,317)
Buildings and Improvements	(132,699,493)	(8,343,554)	-	(935,150)	(141,978,197)
Equipment	(6,322,196)	(371,922)	95,349	(6,969)	(6,605,738)
Total Accumulated Depreciation	<u>(151,585,925)</u>	<u>(9,425,676)</u>	<u>95,349</u>	<u>-</u>	<u>(160,916,252)</u>
Total Capital Assets, Being Depreciated, Net	<u>143,673,995</u>	<u>(5,024,913)</u>	<u>-</u>	<u>-</u>	<u>138,649,082</u>
Governmental Activities Capital Assets, Net	<u>\$ 147,116,967</u>	<u>\$ (4,198,814)</u>	<u>\$ (1,149,103)</u>	<u>\$ -</u>	<u>\$ 141,769,050</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2020 was charged to the following governmental functions:

Governmental Activities

Administration	\$	11,311
District Support Services		118,764
Regular Instruction		9,031,682
Vocational Education Instruction		1,885
Special Education Instruction		21,679
Community Education		6,598
Instructional Support		91,429
Pupil Support		4,713
Food Service		66,922
Sites and Buildings		70,693
Total Depreciation Expense, Governmental Activities	<u>\$</u>	<u>9,425,676</u>

NOTE 4 LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds outstanding:

Issue Date	Net Interest Rate	Series Number	Original Issue	Maturities	Principal Outstanding	
					Due Within One Year	Total
4/12/2011	2.00% - 4.00%	2011A	\$ 16,575,000	2018-2030	\$ 1,065,000	\$ 13,850,000
12/27/2012	2.00% - 3.00%	2012A	16,910,000	2014-2030	1,110,000	13,925,000
5/7/2015	2.00% - 4.00%	2015A	64,485,000	2017-2036	1,625,000	60,235,000
3/15/2016	2.00% - 3.00%	2016A	36,715,000	2018-2033	2,135,000	32,140,000
2/1/2017	0.6% - 2.80%	2016B	13,990,000	2017-2029	1,155,000	11,200,000
Total General Obligation Bonds					7,090,000	131,350,000
Bond Premiums					-	5,333,365
Capital Lease Payable					245,430	479,964
Severance Benefits Payable					268,488	837,182
Compensated Absences Payable					794,982	794,982
Total					<u>\$ 8,398,900</u>	<u>\$ 138,795,493</u>

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2020**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

B. Capital Leases

During the fiscal year ended June 30, 2007, the District entered into a capital lease agreement to finance the renovation and improvements to the Diamondhead Education Center valued at \$4,015,000. The lease carries an interest rate of 4.83% and has a final maturity of 2021. The assets acquired through the capital lease are included in buildings as of June 30, 2020. These payments will be made from the District's General Fund.

During the fiscal year ended June 30, 2009, the District entered into a capital lease agreement to finance improvements to the athletic facilities at Burnsville High School. Capital lease proceeds of \$875,000 carry an interest rate of 5.37% with a final maturity of 2024. The assets acquired through the capital lease are included in land improvements as of June 30, 2020. The lease will be repaid through the General Fund.

The assets acquired through capital leases are as follows:

Asset:	
Buildings and Improvements	\$ 5,088,075
Equipment	1,575,111
Less: Accumulated Depreciation	<u>(4,835,023)</u>
Total	<u><u>\$ 1,828,163</u></u>

C. Compensated Absences

Compensated absences payable represents the outstanding liability at year-end for any unused, accrued vacation. Compensated absences are paid by the General Fund.

D. Severance Benefits Payable

Severance benefits payable consist of early retirement incentive pay (based on convertible sick leave) payable to employees upon retirement. Severance benefits are paid by the Severance Benefits Internal Service Fund.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

E. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds and capital leases payable are as follows:

Year Ending June 30.	General Obligation Bonds Payable		Capital Lease Obligations Payable	
	Principal	Interest	Principal	Interest
2021	\$ 7,090,000	\$ 4,511,870	\$ 245,430	\$ 19,667
2022	7,300,000	4,305,893	74,074	11,613
2023	7,555,000	4,056,155	78,105	7,582
2024	7,830,000	3,771,725	82,355	3,332
2025	8,060,000	3,529,868	-	-
2026-2030	45,135,000	13,372,633	-	-
2031-2035	39,535,000	5,740,025	-	-
2036	8,845,000	287,463	-	-
Total	<u>\$ 131,350,000</u>	<u>\$ 39,575,632</u>	<u>\$ 479,964</u>	<u>\$ 42,194</u>

F. Changes in Long-Term Liabilities

	June 30, 2019	Additions	Retirements	June 30, 2020
Bonds Payable	\$ 138,355,000	\$ -	\$ 7,005,000	\$ 131,350,000
Bond Premiums	5,741,605	-	408,240	5,333,365
Capital Lease Payable	884,653	-	404,689	479,964
Severance Benefits Payable	1,060,170	25,926	248,914	837,182
Compensated Absences Payable	785,773	794,981	785,772	794,982
Total	<u>\$ 146,827,201</u>	<u>\$ 820,907</u>	<u>\$ 8,852,615</u>	<u>\$ 138,795,493</u>

NOTE 5 FUND BALANCES

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. A description of deficit balance restrictions is included herein since the District has specific statutory authority to levy taxes for such deficits.

Restricted, Committed, and Assigned fund balances at June 30, 2020 are as follows:

- A. Restricted for Student Activities – Represents available resources available for the extracurricular activity funds raised by students in accordance with state statute.
- B. Restricted for Capital Projects Levy – This amount represents resources from the capital projects levy to be used for building construction and other projects under Minnesota Statutes.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 5 FUND BALANCES (CONTINUED)

- C. Restricted for Operating Capital – This balance represents amounts available for capital expenditure equipment purchases, facility projects and personnel costs directly related to acquisition, operation, and maintenance of computers, related equipment, and network and applications software. Revenue to finance these expenditures is derived primarily from state aid revenue.
- D. Restricted for Community Education – This amount represents available resources for community education classes. Revenues are derived from local tax levies and state aids and expenditures are for salaries, benefits, and supplies. The account is allowed to go into a deficit to the extent there is future revenues to eliminate the deficit.
- E. Restricted for Area Learning Center – This represents amounts restricted for students attending area-learning centers. Each district that sends students to an area learning center must reserve an amount equal to at least 90% of the district average General Education Revenue, minus .0485 times the formula allowance per pupil unit, times the number of pupils attending area learning centers. Refer to Minnesota Statute §123A.05, Subd. 2.
- F. Restricted for School Readiness – This amount represents available resources to provide services for learning readiness programs.
- G. Restricted for Long-Term Facilities Maintenance – This amount represents resources to be used for LTFM projects in accordance with the 10-year plan.
- H. Restricted for Medical Assistance – This amount represents resources to be used for Medical Assistance expenditures in Finance Code 372 in accordance with Minnesota Statute § 125A.21, subd. 3).
- I. Restricted for Other Purposes – Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- J. Committed for Program Carryover – Noncapital – Represents noncapital amounts allocated to the District's budget units which were unspent during the year.
- K. Committed for Program Carryover – Facilities Rental – Represents facilities rental amounts allocated to the District's budget units which were unspent during the year.
- L. Committed for Pro Pay Program – Represents amounts that are committed for professional development through the District's Q-Comp Program.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS PLANS

The District engaged an actuary to determine the District's liability for postemployment healthcare benefits other than pensions.

A. Plan Description

The District provides postemployment insurance benefits to certain eligible employees through its Other Postemployment Benefits Plan, a single-employer defined benefit plan administered by the District. All postemployment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report.

Employees that meet certain age and/or length of service requirements are eligible for postretirement healthcare benefits. For teachers hired before July 1, 1989 and certain other employee groups, the District is contractually required to pay health insurance premiums for the period from retirement until eligibility for Medicare. The amount to be paid is equal to the single coverage insurance premium benefit available to full-time employees in the bargaining group.

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

The District plan has 1,260 plan participants. 1,202 of these participants are active, 50 are retirees receiving payments, and the remaining 8 are spouses receiving payments.

B. Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to pre-fund benefits as determined annually by the District. The District issued \$18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other postemployment benefit (OPEB) payments. The District has established a separate internal service fund to account for these obligations and the assets accumulated to finance them.

The OPEB trust does not meet criteria for GASB 74 because it is a revocable trust.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

C. Actuarial Methods and Assumptions

The District's OPEB liability was measured as of July 1, 2019, and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation as of July 1, 2019.

The total OPEB liability was determined by an actuarial valuation as of July 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Discount Rate	3.10%
20-Year Municipal Bond Yield	3.10%
	6.50%
Health Care Trend Rates	Decreasing to 5.00% Over 6 Years

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period of July 1, 2018 to June 30, 2019.

The discount rate used to measure the total OPEB liability was 3.10%. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year Municipal Bond Yield.

Since the most recent GASB Statement No. 75, *Other Postemployment Benefits* valuation, the following changes have been made:

Benefit Changes:

- For the fiscal year ending June 30, 2019: None.
- For the fiscal year ending June 30, 2020: Twenty-one Teachers received an Early Retirement Incentive of \$25,000 each (paid to an HRA) during June 2019. The change in liability also includes a corresponding increase in the implicit rate subsidy for these Teachers.

Assumption Changes:

- For the fiscal year ending June 30, 2019: None.
- For the fiscal year ending June 30, 2020:
 - The health care trend rates, mortality tables, and salary increase rates were updated.
 - The discount rate was changed from 3.40% to 3.10%.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

D. Changes in the OPEB Liability

The following table shows the components of the changes in the District's OPEB Liability:

Measurement Date	<u>July 1, 2019</u>
Total OPEB Liability	
Service Cost	\$ 588,655
Interest	338,166
Plan Changes	711,831
Differences Between Expected and Actual Experience	(848,509)
Changes of Assumptions	(151,810)
Benefit Payments	<u>(1,174,779)</u>
Net Change in Total OPEB Liability	<u>(536,446)</u>
Total OPEB Liability - Beginning	9,939,879
Total OPEB Liability - Ending (a)	<u><u>\$ 9,403,433</u></u>

E. OPEB Liability Sensitivity

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

	<u>1% Decrease (2.1%)</u>	<u>Discount Rate (3.1%)</u>	<u>1% Increase (4.1%)</u>
Net OPEB Liability	\$ 9,863,689	\$ 9,403,433	\$ 8,951,203

The following presents the OPEB liability of the District, as well as what the District's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower (5.50% decreasing to 4.00% over 6 years) or 1% point higher (7.50% decreasing to 6.00% over 6 years) than the current healthcare cost trend rates:

	<u>Healthcare Cost</u>		
	<u>1% Decrease (5.50% Decreasing to 4.00% over 6 Years)</u>	<u>Current Trend Rates (6.50% Decreasing to 5.00% over 6 Years)</u>	<u>1% Increase (7.50% Decreasing to 6.00% over 6 Years)</u>
Net OPEB Liability	\$ 8,721,654	\$ 9,403,433	\$ 10,188,819

F. OPEB Liability Costs

For the year ended June 30, 2020, the District recognized OPEB expense of \$783,210 in the OPEB revocable trust, and an increase to OPEB expense of \$688,986 when booking the change in the liability and related deferred outflows of resources for the year ended June 30, 2020.

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

F. OPEB Liability Costs (Continued)

At June 30, 2020, the District the District reported OPEB deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Liability	\$ -	\$ 707,090
Change of Assumptions	-	126,509
Contributions Between Measurement Date and Reporting Date	745,184	-
Total	<u>\$ 745,184</u>	<u>\$ 833,599</u>

A total of \$745,184 of deferred outflows of resources resulting from District contributions subsequent to the measurement date which will be recognized as a reduction of the OPEB liability in the year ending June 30, 2021. Other expense amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	Future Recognition
2021	\$ (166,720)
2022	(166,720)
2023	(166,720)
2024	(166,720)
2025	(166,719)
Total	<u>\$ (833,599)</u>

NOTE 7 DEFINED BENEFIT 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. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA) and Teachers Retirement Fund (TRA). PERA's and TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's and TRA's defined benefit pension plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

A. Plan Description (Continued)

1. General Employees Retirement Plan (General Employees Plan)

All full-time and certain part-time employees of the District, other than teachers, are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Fund (TRA)

The Teacher's 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 University of Minnesota System).

B. Benefits Provided

PERA and TRA provide 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.

1. General Employees Plan Benefits

General Employees Plan 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 PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% of average salary for each of the first 10 years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. 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.

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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

1. General Employee Plan Benefits (Continued)

For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

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 five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for 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 1 Benefits

Tier 1	Step Rate Formula	Percentage
Basic	First Ten Years of Service	2.2% per Year
	All Years After	2.7% per Year
Coordinated	First Ten Years if Service Years Are Up to July 1, 2006	1.2% per Year
	First Ten Years if Service Years Are July 1, 2006 or After	1.4% per Year
	All Other Years of Service if Service Years Are Up to July 1, 2006	1.7% per Year
	All Other Years of Service if Service Years Are July 1, 2006 or After	1.9% 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% 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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JUNE 30, 2020**

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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

Tier II Benefits

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

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

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

C. Contributions

1. General Employees Plan Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2020 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2020 were \$1,515,296. The District's contributions were equal to the required contributions as set by state statute.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 rates for the fiscal year for coordinated were 7.5% for the employee and 7.92% for the employer. Basic rates were 11.00% for the employee and 11.92% for the employer.

The District's contributions to TRA for the plan's fiscal year ended June 30, 2020 were \$4,605,614. The District's contributions were equal to the required contributions for each year as set by state statute.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs

1. General Employees Plan Pension Costs

At June 30, 2020, the District reported a liability of \$16,094,267 for its proportionate share of the GERS's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million to the fund in 2019. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled \$500,224, for a total net pension liability of \$16,594,491 associated with the District. The net pension liability was measured as of June 30, 2019, 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, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2019, the District's proportion was .2911%, which was a decrease of .0117% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$1,775,567 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$37,462 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2020, the District reported its proportionate share of GERS's deferred outflows of resources and deferred inflows of resources from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 446,031	\$ -
Changes in Actuarial Assumptions	-	1,265,020
Net Difference Between Projected and Actual Earnings on Plan Investments	-	1,631,344
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	214,933	690,963
District Contributions Subsequent to the Measurement Date	1,515,296	-
Total	<u>\$ 2,176,260</u>	<u>\$ 3,587,327</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Plan Pension Costs (Continued)

A total of \$1,515,296 reported as deferred outflows of resources related to pensions resulting from District contributions to GERP subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to GERP pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2021	\$ (898,115)
2022	(1,549,968)
2023	(504,214)
2024	25,934
2025	-
Thereafter	-

2. TRA Pension Costs

At June 30, 2020, the District reported a liability of \$68,546,222 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, city of Minneapolis, and Minneapolis School District. The District's proportionate share was 1.0754% at the end of the measurement period and 1.0441% at the beginning of the period.

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:

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 68,546,222
State's Proportionate Share of the Net Pension Liability Associated with the District	6,066,291
Total Net Pension Liability	\$ 74,612,513

For the year ended June 30, 2020, the District recognized pension expense of \$26,998,101. It also recognized \$461,098 as pension expense and grant revenue for the support provided by direct aid.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

At June 30, 2020, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 9,745	\$ 1,664,463
Changes in Actuarial Assumptions	57,684,529	90,935,457
Net Difference Between Projected and Actual		
Earnings on Plan Investments	-	5,680,367
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	2,461,866	2,918,988
District Contributions Subsequent to the Measurement Date	4,605,614	-
Total	<u>\$ 64,761,754</u>	<u>\$ 101,199,275</u>

A total of \$4,605,614 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2021	\$ 3,472,629
2022	(811,113)
2023	(25,977,397)
2024	(18,092,551)
2025	365,297
Thereafter	-

3. Pension Totals

The District reported the following totals for PERA and TRA net pension liabilities, deferred outflows of resources, deferred inflows and resources, and pension expense:

Pension Totals	GERF	TRA	Total
Net Pension Liability	\$ 16,094,267	\$ 68,546,222	\$ 84,640,489
Deferred Outflows of Resources	2,176,260	64,761,754	66,938,014
Deferred Inflows of Resources	3,587,327	101,199,275	104,786,602
Pension Expense	1,813,029	27,459,199	29,272,228

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.50% per Year	2.50% per Year
Salary Growth	3.25% per Year	2.85% before July 1, 2028 and 3.25%, thereafter
Investment Rate of Return	7.50%	7.50%

PERA Salary increases were based on a service-related table. PERA mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. PERA cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan and 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually for TRA.

TRA pre-retirement mortality rates were based on 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. Postretirement mortality rates were based on 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. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

The following changes for General Employees Fund occurred in 2019:

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

The following changes in for TRA occurred in 2019:

Changes in Actuarial Assumptions:

- There have been no changes since the prior valuation.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	35.50 %	5.10 %
International Stocks	17.50	5.30
Bonds (Fixed Income)	20.00	0.75
Alternative Assets (Private Markets)	25.00	5.90
Cash	2.00	-
Totals	100.00 %	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Discount Rate

The discount rate used to measure the PERA General Employees Plan liability in 2019 was 7.50%. 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 positions of the General Employees Fund were 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.

The discount rate used to measure the TRA pension liability was 7.50%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contribution will be made at the fiscal year 2019 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

G. Pension Liability Sensitivity

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

Description	1% Decrease	Current Discount Rate	1% Increase
<u>GERF Discount Rate</u>	6.50%	7.50%	8.50%
District's Proportionate Share of the GERF Net Pension Liability	\$ 26,458,108	\$ 16,094,267	\$ 7,536,856
<u>TRA Discount Rate</u>	6.50%	7.50%	8.50%
District's Proportionate Share of the TRA Net Pension Liability	\$ 109,279,438	\$ 68,546,222	\$ 34,962,286

H. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Plan's fiduciary net position is available in a separately issued PERA financial report. That report may be obtained on the internet at www.mnpera.org.

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive #400, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-2409 or 1-800-657-3669.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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NOTE 8 FLEXIBLE BENEFIT PLANS

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

Before the beginning of the Plan year, which is from July 1 to June 30, each participant designates a total amount of pre-tax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

The dependent care and medical expense reimbursement portions of the Plan are administered by an independent contract administrator, with the activity reported by the District in an employee benefits trust fund. Health insurance premium reimbursements are administered by the District and are accounted for in the District's General Fund and special revenue funds.

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

NOTE 9 DENTAL SELF-INSURANCE PLAN

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental costs as described in the plan. There have been no significant reductions in insurance coverage from the prior year.

The District makes premium payments to the Internal Service Fund on behalf of the program participants based on provisional rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 9 DENTAL SELF-INSURANCE (CONTINUED)

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

Changes in the balance of dental claim liabilities for the year were as follows:

<u>Fiscal Year Ending June 30.</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance At Fiscal Year End</u>
2020	\$ 18,031	\$ 759,594	\$ 757,221	\$ 20,404
2019	44,173	888,993	915,135	18,031
2018	22,612	929,348	907,787	44,173

NOTE 10 HEALTH SELF-INSURANCE PLAN

The District's health benefits plan is a partially self-insured plan and maintains an Internal Service Fund to account for and finance a program for health benefits. Under the health benefits plan, the District is self-insured for the first \$5,000 for single coverage and \$10,000 for family coverage. Amounts in excess of these amounts are covered by the District's health insurance provider. The District has not purchased outside insurance for the risks of losses to which it is exposed for amounts under these limits. District management believes it is more economical to manage its risks internally and set aside assets for claim settlement. The Internal Service Fund currently services all claims and risk of loss to which the District is exposed for health expenses. There have been no significant reductions in insurance coverage from the prior year.

Participants in the program make premium payments to the fund based on the component insurance premium which takes into account the aforementioned risk. The excess amount received above current year claims is used to establish a reserve for future claims. The District had pre-funded the self-insurance fund with an initial transfer of \$2,600,000 at June 30, 2010. At June 30, 2020, there is a reserve of \$9,066,555 resulting from fund operations.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 HEALTH SELF-INSURANCE (CONTINUED)

Premiums received through June 30, 2020 were in excess of claims paid by \$831,109. There is a possibility for loss if claims are in excess of the premiums collected up to the amounts covered by the District for single and family coverage. The District held \$13,622,189 in cash and investments at June 30, 2020, for payment of claims and carryover balances.

Changes in the balance of medical claim liabilities for the year were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance At Fiscal Year End</u>
2020	\$ 1,951,459	\$ 20,293,814	\$ 20,402,068	\$ 1,843,205
2019	1,183,185	20,668,436	19,900,162	1,951,459
2018	1,288,516	20,249,419	20,354,750	1,183,185

NOTE 11 COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

The District has the usual and customary types of legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. The District's management believes that the District will not incur any material liabilities relating to these claims, and none have been accrued at year-end.

NOTE 12 STEWARDSHIP AND ACCOUNTABILITY

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2020.

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Capital Projects Fund	\$ 600,000	\$ 740,436	\$ 140,436

The overages were considered by District management to be the result of necessary expenditures critical to operations approved by the Board.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 13 LEASE REVENUE

In September 2012, the District entered into a lease agreement with Intermediate School District 917 to lease space within the District's Cedar School to I.S.D. 917. The term of the lease extends 10 years, ending on June 30, 2022. Minimum base rent per the lease agreement is \$16,222 per month through June 30, 2015, and the monthly payment increases by \$270 each additional year thereafter. The lease also includes common area maintenance payments to be paid by the lessor at a rate of \$8,832 per month.

NOTE 14 INTERFUND BALANCES AND TRANSFERS

The District had the following interfund receivables, or payables for the year ended June 30, 2020 due to interrelationship of the self-insurance funds, the OPEB Revocable Trust, and the General Fund, and the year-end timing of the related payments of premiums and reimbursements for the implicit rate subsidy.

	Due from Other Fund	Due to Other Fund
General Fund	\$ -	\$ 64,325
Internal Service Fund:		
Self Insurance Dental	30,910	-
Self-Insurance Health	967,930	-
OPEB Revocable Trust	-	934,515
Total	\$ 998,840	\$ 998,840

NOTE 15 RESTATEMENT OF BEGINNING NET POSITION

During fiscal year ended June 30, 2020, the District adopted GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this standard, the District reported a restatement for the change in accounting principle in the general fund, employee benefits trust, private purpose trust, custodial fund, and governmental activities as noted below.

Description	Governmental Activities	General Fund	Employee Benefits Trust	Purpose Trust	Custodial Fund
Net Position, June 30, 2019, as Previously Reported	\$ (77,909,513)	\$ 15,284,399	\$ 98,373	\$ 132,074	\$ -
Cumulative Affect of Application of GASB 84, <i>Fiduciary Activities</i>	94,616	94,616	(98,373)	(132,074)	135,831
Net Position, June 30, 2019 as Restated	\$ (77,814,897)	\$ 15,379,015	\$ -	\$ -	\$ 135,831

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 16 SUBSEQUENT EVENTS

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) an ongoing worldwide pandemic. The COVID-19 pandemic continues having significant effects on global markets, supply chains, businesses, and communities. Specific to the District COVID-19 may impact various parts of its 2021 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred both before and subsequent to year-end and are still developing.

In October of 2020, the District issued \$11,665,0000 of general obligation alternative facilities refunding bonds, series 2020A for the purpose of effecting a refunding the 2022 through 2030 maturities of the general obligation alternative facilities bonds, series 2011A as of a February 1, 2021 call date.

REQUIRED SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191**

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2020**

Measurement Date	<u>July 1, 2019</u>	<u>July 1, 2018</u>	<u>July 1, 2017</u>
Total OPEB Liability			
Service Cost	\$ 588,655	\$ 606,199	\$ 588,543
Interest	338,166	338,690	334,217
Plan Changes	711,831	-	-
Differences Between Expected and Actual Experience	(848,509)	-	-
Changes of Assumptions	(151,810)	-	-
Benefit Payments	<u>(1,174,779)</u>	<u>(714,584)</u>	<u>(901,552)</u>
Net Change in Total OPEB Liability	<u>(536,446)</u>	<u>230,305</u>	<u>21,208</u>
Total OPEB Liability - Beginning	9,939,879	9,709,574	9,688,366
Total OPEB Liability - Ending (a)	<u><u>\$ 9,403,433</u></u>	<u><u>\$ 9,939,879</u></u>	<u><u>\$ 9,709,574</u></u>
Covered-Employee Payroll	\$ 71,912,868	\$ 75,383,452	\$ 73,187,817
 District's Total OPEB Liability as a Percentage of Covered-Employee Payroll	 13%	 13%	 13%

Note: The District implemented GASB Statement No. 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

Notes to Schedule:

Benefit Changes

- For the fiscal year ending June 30, 2019: None.
- For the fiscal year ending June 30, 2020: Twenty-one Teachers received an Early Retirement Incentive of \$25,000 each (paid to an HRA) during June 2019. The change in liability also includes a corresponding increase in the implicit rate subsidy for these Teachers.

Assumption Changes

- For the fiscal year ending June 30, 2019: None.
- For the fiscal year ending June 30, 2020:
 - The health care trend rates, mortality tables, and salary increase rates were updated.
 - The discount rate was changed from 3.40% to 3.10%.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TRA SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST SIX MEASUREMENT PERIODS ***

	Measurement Date					
	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
District's Proportion of the Net Pension Liability	1.0754%	1.0441%	1.0605%	1.0785%	1.1189%	1.1800%
District's Proportionate Share of the Net Pension Liability	\$ 68,546,222	\$ 65,576,988	\$ 211,695,037	\$ 257,247,983	\$ 69,215,031	\$ 54,373,550
State's Proportionate Share of the Net Pension Liability Associated with District	6,066,291	6,161,373	20,463,614	25,822,002	8,489,588	3,825,072
Total	<u>\$ 74,612,513</u>	<u>\$ 71,738,361</u>	<u>\$ 232,158,651</u>	<u>\$ 283,069,985</u>	<u>\$ 77,704,619</u>	<u>\$ 58,198,622</u>
District's Covered Payroll	\$ 60,324,630	\$ 57,861,520	\$ 57,279,773	\$ 56,085,280	\$ 56,788,600	\$ 53,863,414
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Employee Payroll	113.63%	113.33%	369.58%	458.67%	121.88%	100.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.21%	78.07%	51.57%	44.88%	76.80%	81.50%

Note: The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TRA SCHEDULE OF DISTRICT CONTRIBUTIONS
LAST SEVEN FISCAL YEARS ENDED JUNE 30***

	Fiscal Year Ended June 30,						
	2020	2019	2018	2017	2016	2015	2014
Statutorily Required Contribution	\$ 4,605,614	\$ 4,651,029	\$ 4,339,614	\$ 4,295,983	\$ 4,206,396	\$ 4,259,145	\$ 3,770,439
Contributions in Relation to the Statutorily Required Contribution	(4,605,614)	(4,651,029)	(4,339,614)	(4,295,983)	(4,206,396)	(4,259,145)	(3,770,439)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 58,151,692	\$ 60,324,630	\$ 57,861,520	\$ 57,279,773	\$ 56,085,280	\$ 56,788,600	\$ 53,863,414
Contributions as a Percentage of Employee Payroll	7.92%	7.71%	7.50%	7.50%	7.50%	7.50%	7.00%

Note: The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PERA SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST SIX MEASUREMENT PERIODS***

	Measurement Date					
	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
District's Proportion of the Net Pension Liability	0.2911%	0.3028%	0.3073%	0.2932%	0.3049%	0.3144%
District's Proportionate Share of the Net Pension Liability	\$ 16,094,267	\$ 16,798,103	\$ 19,617,829	\$ 23,806,386	\$ 15,801,500	\$ 14,768,937
State's Proportionate Share of the Net Pension Liability Associated with District	500,224	550,951	246,666	310,890	-	-
Total	<u>\$ 16,594,491</u>	<u>\$ 17,349,054</u>	<u>\$ 19,864,495</u>	<u>\$ 24,117,276</u>	<u>\$ 15,801,500</u>	<u>\$ 14,768,937</u>
District's Covered Payroll	\$ 20,176,920	\$ 20,481,240	\$ 19,893,240	\$ 18,288,267	\$ 17,923,892	\$ 16,502,952
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Employee Payroll	79.77%	82.02%	98.62%	130.17%	88.16%	89.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.23%	79.53%	75.90%	68.90%	78.20%	78.70%

Note: The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PERA SCHEDULE OF DISTRICT CONTRIBUTIONS
LAST SEVEN FISCAL YEARS ENDED JUNE 30***

	Fiscal Year Ended June 30,						
	2020	2019	2018	2017	2016	2015	2014
Statutorily Required Contribution	\$ 1,515,296	\$ 1,513,269	\$ 1,536,093	\$ 1,491,993	\$ 1,371,620	\$ 1,321,887	\$ 1,196,464
Contributions in Relation to the Statutorily Required Contribution	(1,515,296)	(1,513,269)	(1,536,093)	(1,491,993)	(1,371,620)	(1,321,887)	(1,196,464)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 20,203,947	\$ 20,176,920	\$ 20,481,240	\$ 19,893,240	\$ 18,288,267	\$ 17,923,892	\$ 16,502,952
Contributions as a Percentage of Employee Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.38%	7.25%

Note: The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO DISTRICT'S PENSION REQUIRED SUPPLEMENTARY INFORMATION**

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CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended June 30:
General Employees Fund

2019

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, decreased from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

Changes in Actuarial Assumption

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% 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.
- Postretirement benefit increases were changed 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.

2017

Changes in Actuarial Assumption

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5 % per year thereafter.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO DISTRICT'S PENSION REQUIRED SUPPLEMENTARY INFORMATION**

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2017 (Continued)

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was 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 Actuarial Plan Provisions

- There have been no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit 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 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

- There have been no changes since the prior valuation.

The following changes were reflected in the valuation performed on behalf of the Teachers Retirement Association for the year ended June 30:

2019

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO DISTRICT'S PENSION REQUIRED SUPPLEMENTARY INFORMATION**

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2018

Changes in Actuarial Assumptions

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- 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 Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority is set contribution rates was eliminated.

Changes in Plan Provisions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% 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 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 5 years, (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.

2017

Changes in Actuarial Assumptions

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustment were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5%, but remain at 2.0% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO DISTRICT'S PENSION REQUIRED SUPPLEMENTARY INFORMATION**

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2017 (Continued)

- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016

Changes in Actuarial Assumptions

- The cost of living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- 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 postretirement 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 adjustments.
- 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2037.
- The investment return assumption was changed from 8.25% to 8.0%.

Changes in Plan Provisions

- 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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO DISTRICT'S PENSION REQUIRED SUPPLEMENTARY INFORMATION**

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2014

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually once the legally specified criteria was met. This was estimated to occur July 1, 2031.

Changes in Plan Provisions

- The increase in the postretirement benefit adjustment (COLA) will be made once the System is 90% funded (on a market value basis) in two consecutive years, rather than just one year.

SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND
BALANCE SHEET
JUNE 30, 2020**

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(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	2020	2019
ASSETS		
Cash and Investments	\$ 31,456,484	\$ 28,906,674
Receivables:		
Current Taxes	17,149,881	16,150,209
Delinquent Taxes	251,359	312,349
Accounts and Interest Receivable	159,367	251,735
Due from Other Minnesota School Districts	31,407	86,020
Due from Minnesota Department of Education	10,271,385	8,413,915
Due from Federal Through the Minnesota Department of Education	1,678,103	1,271,035
Due from Other Governmental Units	28,698	20,364
Prepays	435,457	469,392
Total Assets	\$ 61,462,141	\$ 55,881,693
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 4,215,525	\$ 4,678,544
Payroll Deductions and Employer Contributions Payable	5,270,511	6,477,345
Accounts and Contracts Payable	3,243,154	1,679,923
Due to Other Minnesota School Districts	208,726	310,625
Due to Other Governmental Units	31,928	60,305
Due to Other Funds	64,325	259,545
Unearned Revenue	6,432	681
Total Liabilities	13,040,601	13,466,968
Deferred Inflows:		
Unavailable Revenue - Property Taxes Levied for Subsequent Year	27,940,847	26,949,893
Unavailable Revenue - Delinquent Taxes	154,666	180,433
Total Deferred Inflows of Resources	28,095,513	27,130,326
Fund Balance:		
Nonspendable:		
Prepays	435,457	469,392
Restricted for:		
Student Activities	252,499	-
Capital Projects Levy	470,611	289,900
Operating Capital	3,177,211	2,995,868
Area Learning Center	3,739,848	2,561,970
Long-Term Facilities Maintenance	88,742	-
Medical Assistance	149,917	-
Committed for:		
Program Carryover - Non Capital	905,462	800,655
Program Carryover - Facilities Rental	367,363	356,530
Pro Pay Program	462,384	393,009
Unassigned	10,276,533	7,417,075
Total Fund Balance	20,326,027	15,284,399
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 61,462,141	\$ 55,881,693

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND**

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	2020	2020	Over (Under)	2019
	Final Budget	Actual Amounts	Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Property Taxes	\$ 30,381,956	\$ 30,562,243	\$ 180,287	\$ 30,501,788
Earnings and Investments	302,000	553,955	251,955	715,087
Other	3,316,335	3,153,219	(163,116)	2,083,944
State Sources	92,782,994	93,374,496	591,502	94,084,001
Federal Sources	4,774,454	4,602,284	(172,170)	4,154,299
Total Revenues	<u>131,557,739</u>	<u>132,246,197</u>	<u>688,458</u>	<u>131,539,119</u>
EXPENDITURES				
Current:				
Administration:				
Salaries	4,072,857	4,100,655	27,798	4,089,176
Employee Benefits	1,523,825	1,504,390	(19,435)	1,392,297
Purchased Services	147,606	154,853	7,247	100,779
Supplies and Materials	93,214	106,111	12,897	129,929
Capital Expenditures	84,315	9,039	(75,276)	50,582
Other Expenditures	42,300	67,074	24,774	62,764
Total Administration	<u>5,964,117</u>	<u>5,942,122</u>	<u>(21,995)</u>	<u>5,825,527</u>
District Support Services:				
Salaries	1,951,418	1,949,012	(2,406)	1,994,594
Employee Benefits	1,545,489	1,345,507	(199,982)	704,748
Purchased Services	952,868	759,863	(193,005)	590,855
Supplies and Materials	147,803	68,715	(79,088)	50,521
Capital Expenditures	95,270	188,886	93,616	128,563
Other Expenditures	7,775	47,701	39,926	55,689
Total District Support Services	<u>4,700,623</u>	<u>4,359,684</u>	<u>(340,939)</u>	<u>3,524,970</u>
Elementary and Secondary Regular Instruction:				
Salaries	37,129,535	35,321,951	(1,807,584)	36,093,705
Employee Benefits	14,052,382	14,322,608	270,226	15,141,701
Purchased Services	2,544,546	2,451,828	(92,718)	2,950,379
Supplies and Materials	1,370,535	1,088,327	(282,208)	1,394,639
Capital Expenditures	33,168	43,626	10,458	147,489
Other Expenditures	255,585	255,960	375	235,631
Total Elementary and Secondary Regular Instruction	<u>55,385,751</u>	<u>53,484,300</u>	<u>(1,901,451)</u>	<u>55,963,544</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	2020			2019
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
EXPENDITURES (Continued)				
Current (Continued):				
Vocational Education Instruction:				
Salaries	\$ 1,472,942	\$ 1,439,070	\$ (33,872)	\$ 1,319,809
Employee Benefits	653,462	612,514	(40,948)	570,452
Purchased Services	136,300	35,869	(100,431)	91,031
Supplies and Materials	48,200	42,084	(6,116)	47,370
Capital Expenditures	-	12,137	12,137	9,727
Other Expenditures	8,053	8,517	464	7,651
Total Vocational Education Instruction	2,318,957	2,150,191	(168,766)	2,046,040
Special Education Instruction:				
Salaries	17,600,555	16,472,603	(1,127,952)	16,709,891
Employee Benefits	7,631,537	7,085,203	(546,334)	7,123,502
Purchased Services	857,910	770,494	(87,416)	1,231,503
Supplies and Materials	119,796	118,046	(1,750)	155,939
Capital Expenditures	6,000	94,284	88,284	24,338
Other Expenditures	87,608	178,840	91,232	177,913
Total Special Education Instruction	26,303,406	24,719,470	(1,583,936)	25,423,086
Instructional Support Services:				
Salaries	8,136,936	7,902,671	(234,265)	8,583,452
Employee Benefits	2,185,213	2,245,618	60,405	2,342,219
Purchased Services	697,736	257,133	(440,603)	747,891
Supplies and Materials	581,527	539,323	(42,204)	456,791
Capital Expenditures	1,825,721	1,469,459	(356,262)	1,697,300
Other Expenditures	82,504	70,135	(12,369)	75,214
Total Instructional Support Services	13,509,637	12,484,339	(1,025,298)	13,902,867
Pupil Support Services:				
Salaries	2,040,081	2,415,569	375,488	2,185,495
Employee Benefits	798,003	742,653	(55,350)	793,009
Purchased Services	8,691,044	8,793,508	102,464	8,537,743
Supplies and Materials	104,294	124,361	20,067	307,658
Capital Expenditures	-	-	-	2,252
Other Expenditures	68,650	43,954	(24,696)	60,882
Total Pupil Support Services	11,702,072	12,120,045	417,973	11,887,039

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND**

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	2020		2019	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
EXPENDITURES (Continued)				
Current (Continued):				
Sites and Buildings:				
Salaries	\$ 4,033,319	\$ 3,706,456	\$ (326,863)	\$ 4,033,372
Employee Benefits	1,514,355	1,816,634	302,279	1,715,408
Purchased Services	3,664,683	3,402,934	(261,749)	3,699,113
Supplies and Materials	498,465	631,356	132,891	670,133
Capital Expenditures	2,053,092	1,413,558	(639,534)	2,583,331
Other Expenditures	224,861	229,737	4,876	20,590
Total Sites and Buildings	11,988,775	11,200,675	(788,100)	12,721,947
Fiscal and Other Fixed Costs:				
Purchased Services	414,500	393,852	(20,648)	336,761
Debt Service:				
Principal	404,689	404,689	-	385,495
Interest and Fiscal Charges	39,818	39,818	-	59,012
Total Debt Service	444,507	444,507	-	444,507
Total Expenditures	132,732,345	127,299,185	(5,433,160)	132,076,288
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,174,606)	4,947,012	6,121,618	(537,169)
OTHER FINANCING SOURCES				
Insurance Recovery	-	-	-	6,364
NET CHANGE IN FUND BALANCE	\$ (1,174,606)	4,947,012	\$ 6,121,618	(530,805)
FUND BALANCE				
Beginning of Year		15,284,399		15,815,204
Restatement - Implementation of New Standard		94,616		-
Beginning of Year, as Restated		15,379,015		15,815,204
End of Year		\$ 20,326,027		\$ 15,284,399

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2020**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	2020	2019
ASSETS		
Cash and Investments	\$ 767,220	\$ 1,132,170
Receivables:		
Accounts and Interest Receivable	149,997	96,484
Due from Minnesota Department of Education	-	5,540
Due from Federal Through the Minnesota Department of Education	385,437	140,002
Inventory	244,230	125,257
Total Assets	\$ 1,546,884	\$ 1,499,453
LIABILITIES AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 182,372	\$ 180,010
Payroll Deductions and Employer Contributions Payable	161,703	170,667
Accounts and Contracts Payable	78,114	37,567
Unearned Revenue	99,491	97,031
Total Liabilities	521,680	485,275
Fund Balance:		
Nonspendable:		
Inventory	244,230	125,257
Restricted for:		
Other Purposes	780,974	888,921
Total Fund Balance	1,025,204	1,014,178
Total Liabilities and Fund Balance	\$ 1,546,884	\$ 1,499,453

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	2020		2019	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Earnings and Investments	\$ 18,000	\$ 10,156	\$ (7,844)	\$ 20,013
Other - Primarily Meal Sales	1,596,413	1,138,206	(458,207)	1,606,824
State Sources	306,258	217,758	(88,500)	301,244
Federal Sources	3,799,007	4,246,562	447,555	3,784,244
Total Revenues	5,719,678	5,612,682	(106,996)	5,712,325
EXPENDITURES				
Current:				
Salaries	2,473,034	2,508,248	35,214	2,491,018
Employee Benefits	677,489	678,668	1,179	715,683
Purchased Services	134,258	97,439	(36,819)	218,069
Supplies and Materials	2,481,758	2,246,922	(234,836)	2,470,017
Other Expenditures	18,894	4,729	(14,165)	8,114
Capital Outlay	85,000	73,443	(11,557)	31,588
Total Expenditures	5,870,433	5,609,449	(260,984)	5,934,489
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150,755)	3,233	153,988	(222,164)
OTHER FINANCING SOURCES (USES)				
Sale of Equipment	8,000	7,793	(207)	-
NET CHANGE IN FUND BALANCE	\$ (142,755)	11,026	\$ 153,781	(222,164)
FUND BALANCE				
Beginning of Year		1,014,178		1,236,342
End of Year		\$ 1,025,204		\$ 1,014,178

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
COMMUNITY SERVICE SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2020**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	2020	2019
ASSETS		
Cash and Investments	\$ 1,924,679	\$ 1,508,690
Receivables:		
Current Taxes	982,167	817,909
Delinquent Taxes	12,912	15,579
Accounts and Interest Receivable	41,083	22,769
Due from Minnesota Department of Education	247,493	135,500
Due from Federal Through the Minnesota Department of Education	171,238	14,769
Due from Other Governmental Units	-	-
Prepays	-	1,348
Total Assets	\$ 3,379,572	\$ 2,516,564
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 107,235	\$ 158,649
Payroll Deductions and Employer Contributions Payable	105,840	148,811
Accounts and Contracts Payable	67,030	64,196
Due to Other Governmental Units	48	44
Unearned Revenue	139,199	271,913
Total Liabilities	419,352	643,613
Deferred Inflows:		
Property Taxes Levied for Subsequent Year	1,809,068	1,543,821
Unavailable Revenue - Delinquent Taxes	7,902	9,288
Total Deferred Inflows of Resources	1,816,970	1,553,109
Fund Balance:		
Nonspendable:		
Prepays	-	1,348
Restricted for:		
Community Education	731,211	-
School Readiness	380,855	318,494
Other Purposes	31,184	-
Total Fund Balance	1,143,250	319,842
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 3,379,572	\$ 2,516,564

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
COMMUNITY SERVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

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	2020		Over (Under) Final Budget	2019
	Final Budget	Actual Amounts		Actual Amounts
REVENUES				
Local Sources:				
Property Taxes	\$ 1,543,820	\$ 1,538,149	\$ (5,671)	\$ 1,413,236
Earnings and Investments	5,000	18,518	13,518	18,990
Other - Primarily Tuition and Fees	3,739,617	3,403,202	(336,415)	4,038,813
State Sources	1,629,486	1,727,930	98,444	1,728,066
Federal Sources	47,550	202,044	154,494	47,242
Total Revenues	6,965,473	6,889,843	(75,630)	7,246,347
EXPENDITURES				
Current:				
Salaries	3,503,702	3,596,790	93,088	4,346,786
Employee Benefits	1,601,032	1,283,267	(317,765)	1,575,330
Purchased Services	1,136,968	731,241	(405,727)	944,823
Supplies and Materials	395,023	409,823	14,800	433,138
Other Expenditures	124,218	29,802	(94,416)	24,628
Capital Outlay	93,235	15,512	(77,723)	9,908
Total Expenditures	6,854,178	6,066,435	(787,743)	7,334,613
NET CHANGE IN FUND BALANCE	\$ 111,295	823,408	\$ 712,113	(88,266)
FUND BALANCE				
Beginning of Year		319,842		408,108
End of Year		\$ 1,143,250		\$ 319,842

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND
 BALANCE SHEET
 JUNE 30, 2020**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	2020	2019
ASSETS		
Cash and Investments	\$ 2,091,263	\$ 2,801,506
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts and Contracts Payable	-	693
Fund Balance:		
Restricted for:		
Restricted for Long-Term Facilities Maintenance	-	296,436
Restricted for Other Purposes	2,091,263	2,504,377
Total Fund Balance	2,091,263	2,800,813
Total Liabilities and Fund Balance	\$ 2,091,263	\$ 2,801,506

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	Final Budget	2020 Actual Amounts	Over (Under) Final Budget	2019 Actual Amounts
REVENUES				
Local Sources:				
Earnings and Investments	\$ 30,000	\$ 30,886	\$ 886	\$ 60,454
EXPENDITURES				
Current:				
Purchased Services	-	-	-	10,400
Capital Outlay	600,000	740,436	140,436	1,003,637
Total Expenditures	600,000	740,436	140,436	1,014,037
NET CHANGE IN FUND BALANCE	\$ (570,000)	(709,550)	\$ (139,550)	(953,583)
FUND BALANCE				
Beginning of Year		2,800,813		3,754,396
End of Year		\$ 2,091,263		\$ 2,800,813

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEBT SERVICE FUND
BALANCE SHEET
JUNE 30, 2020**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	Regular Debt Service	OPEB Debt Service	<u>Totals</u>	
			<u>2020</u>	<u>2019</u>
ASSETS				
Cash and Investments	\$ 8,218,675	\$ 995,615	\$ 9,214,290	\$ 6,562,500
Receivables:				
Current Taxes	5,195,677	743,175	5,938,852	6,238,941
Delinquent Taxes	86,787	13,077	99,864	119,174
Due from Minnesota Department of Education	44,487	-	44,487	65,839
Prepays	-	-	-	2,325,779
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 13,545,626</u>	<u>\$ 1,751,867</u>	<u>\$ 15,297,493</u>	<u>\$ 15,312,233</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Deferred Inflows:				
Property Taxes Levied for Subsequent Year	\$ 9,569,825	\$ 1,368,864	\$ 10,938,689	\$ 11,775,259
Unavailable Revenue - Delinquent Taxes	53,193	8,401	61,594	72,003
Total Deferred Inflows of Resources	<u>9,623,018</u>	<u>1,377,265</u>	<u>11,000,283</u>	<u>11,847,262</u>
Fund Balance:				
Nonspendable:				
Prepays	-	-	-	2,325,779
Restricted for:				
Restricted for Other Purposes	<u>3,922,608</u>	<u>374,602</u>	<u>4,297,210</u>	<u>1,139,192</u>
Total Fund Balance	<u>3,922,608</u>	<u>374,602</u>	<u>4,297,210</u>	<u>3,464,971</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 13,545,626</u>	<u>\$ 1,751,867</u>	<u>\$ 15,297,493</u>	<u>\$ 15,312,233</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191**

**DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	2020			Over (Under) Final Budget	2019 Actual Amounts	
	Final Budgeted Amounts	Regular Debt Service	Actual OPEB Debt Service			Total Actual Amounts
REVENUES						
Local Sources:						
Property Taxes	\$ 11,775,259	\$ 10,332,909	\$ 1,397,886	\$ 11,730,795	\$ (44,464)	\$ 10,470,273
Earnings and Investments	365,000	107,983	14,104	122,087	(242,913)	97,432
Other	210,883	210,883	-	210,883	-	190,336
State Sources	461,951	425,494	15	425,509	(36,442)	649,113
Total Revenues	<u>12,813,093</u>	<u>11,077,269</u>	<u>1,412,005</u>	<u>12,489,274</u>	<u>(323,819)</u>	<u>11,407,154</u>
EXPENDITURES						
Debt Service:						
Bond Principal	8,145,000	5,865,000	1,140,000	7,005,000	(1,140,000)	6,335,000
Bond Interest	4,915,723	4,383,598	266,063	4,649,661	(266,062)	4,766,798
Paying Agent Fees and Other	475	1,900	474	2,374	1,899	2,375
Total Expenditures	<u>13,061,198</u>	<u>10,250,498</u>	<u>1,406,537</u>	<u>11,657,035</u>	<u>(1,404,163)</u>	<u>11,104,173</u>
NET CHANGE IN FUND BALANCE	<u>\$ (248,105)</u>	826,771	5,468	832,239	<u>\$ 1,080,344</u>	302,981
FUND BALANCE						
Beginning of Year		<u>3,095,837</u>	<u>369,134</u>	<u>3,464,971</u>		<u>3,161,990</u>
End of Year		<u>\$ 3,922,608</u>	<u>\$ 374,602</u>	<u>\$ 4,297,210</u>		<u>\$ 3,464,971</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)

	Self-Insurance Dental	Self-Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2020	2019
ASSETS						
Cash and Investments	\$ 446,237	\$ 13,622,189	\$ 3,754,999	\$ 12,662,143	\$ 30,485,568	\$ 29,899,384
Accounts Receivable	-	14	-	-	14	195
Interest Receivable	-	-	-	125,517	125,517	93,038
Due from Other Funds	30,910	967,930	-	-	998,840	259,545
Total Assets	<u>477,147</u>	<u>14,590,133</u>	<u>3,754,999</u>	<u>12,787,660</u>	<u>31,609,939</u>	<u>30,252,162</u>
LIABILITIES						
Current Liabilities:						
Health and Dental Claims Payable	20,404	1,843,205	128,583	-	1,992,192	1,973,810
Due to Plan Participants	-	3,644,708	-	-	3,644,708	4,018,505
Severance Benefits Payable	-	-	268,488	-	268,488	217,944
Due to Other Funds	-	-	-	934,515	934,515	-
Unearned Revenue	7,588	35,665	-	-	43,253	34,779
Total Current Liabilities	<u>27,992</u>	<u>5,523,578</u>	<u>397,071</u>	<u>934,515</u>	<u>6,883,156</u>	<u>6,245,038</u>
Noncurrent Liabilities:						
Severance Benefits Payable	-	-	568,694	-	568,694	842,226
Total Liabilities	<u>27,992</u>	<u>5,523,578</u>	<u>965,765</u>	<u>934,515</u>	<u>7,451,850</u>	<u>7,087,264</u>
NET POSITION						
Unrestricted	<u>\$ 449,155</u>	<u>\$ 9,066,555</u>	<u>\$ 2,789,234</u>	<u>\$ 11,853,145</u>	<u>\$ 24,158,089</u>	<u>\$ 23,164,898</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND**

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**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
YEAR ENDED JUNE 30, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2020	2019
OPERATING REVENUES						
Charges for Services	\$ 336,569	\$ 21,124,923	\$ 222,988	\$ -	\$ 21,684,480	22,226,007
Other Services	615,728	-	-	-	615,728	484,642
Total Operating Revenues	<u>952,297</u>	<u>21,124,923</u>	<u>222,988</u>	<u>-</u>	<u>22,300,208</u>	<u>22,710,649</u>
OPERATING EXPENSES						
Health Insurance Claim Payments	-	20,293,814	-	-	20,293,814	20,668,436
Dental Insurance Claim Payments	759,594	-	-	-	759,594	888,993
Severance Payments	-	-	139,732	-	139,732	248,761
OPEB Payments	-	-	-	783,210	783,210	1,174,779
Total Operating Expenses	<u>759,594</u>	<u>20,293,814</u>	<u>139,732</u>	<u>783,210</u>	<u>21,976,350</u>	<u>22,980,969</u>
OPERATING INCOME (LOSS)	192,703	831,109	83,256	(783,210)	323,858	(270,320)
NONOPERATING INCOME						
Earnings on Investments	<u>4,815</u>	<u>138,044</u>	<u>55,858</u>	<u>470,616</u>	<u>669,333</u>	<u>847,893</u>
CHANGE IN NET POSITION	197,518	969,153	139,114	(312,594)	993,191	577,573
Net Position - Beginning	<u>251,637</u>	<u>8,097,402</u>	<u>2,650,120</u>	<u>12,165,739</u>	<u>23,164,898</u>	<u>22,587,325</u>
NET POSITION - ENDING	<u>\$ 449,155</u>	<u>\$ 9,066,555</u>	<u>\$ 2,789,234</u>	<u>\$ 11,853,145</u>	<u>\$ 24,158,089</u>	<u>\$ 23,164,898</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020**

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(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2019)

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Interfund Services Provided	\$ 922,832	\$ 20,423,748	\$ 222,988	\$ -	\$ 21,569,568	\$ 23,168,074
Payments for Health and Dental Claims	(757,221)	(20,775,865)	-	-	(21,533,086)	(20,514,917)
Payments to Employee OPEB	-	-	-	151,305	151,305	(2,679,544)
Payments for Severance Benefits	-	-	(238,457)	-	(238,457)	(535,670)
Net Cash Provided (Used) by Operating Activities	<u>165,611</u>	<u>(352,117)</u>	<u>(15,469)</u>	<u>151,305</u>	<u>(50,670)</u>	<u>(562,057)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received	<u>4,815</u>	<u>138,044</u>	<u>55,858</u>	<u>438,137</u>	<u>636,854</u>	<u>895,394</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>170,426</u>	<u>(214,073)</u>	<u>40,389</u>	<u>589,442</u>	<u>586,184</u>	<u>333,337</u>
Cash and Cash Equivalents - Beginning	<u>275,811</u>	<u>13,836,262</u>	<u>3,714,610</u>	<u>12,072,701</u>	<u>29,899,384</u>	<u>29,566,047</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 446,237</u>	<u>\$ 13,622,189</u>	<u>\$ 3,754,999</u>	<u>\$ 12,662,143</u>	<u>\$ 30,485,568</u>	<u>\$ 29,899,384</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	\$ 192,703	\$ 831,109	\$ 83,256	\$ (783,210)	\$ 323,858	\$ (270,320)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
(Increase) Decrease in Accounts Receivable	195	(14)	-	-	181	13,451
(Increase) Decrease in Due from Other Funds	(30,910)	(708,385)	-	-	(739,295)	409,195
Increase (Decrease) in Claims Payable	2,373	(108,254)	124,263	-	18,382	742,216
Decrease in Due to Plan Participants	-	(373,797)	-	-	(373,797)	300,380
Decrease in Severance Benefits Payable	-	-	(222,988)	-	(222,988)	(286,993)
Increase (Decrease) in Due to Other Funds	-	-	-	934,515	934,515	(1,504,765)
Increase in Unearned Revenues	1,250	7,224	-	-	8,474	34,779
Total Adjustments	<u>(27,092)</u>	<u>(1,183,226)</u>	<u>(98,725)</u>	<u>934,515</u>	<u>(374,528)</u>	<u>(291,737)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 165,611</u>	<u>\$ (352,117)</u>	<u>\$ (15,469)</u>	<u>\$ 151,305</u>	<u>\$ (50,670)</u>	<u>\$ (562,057)</u>
Total Cash and Investments per Statement of Net Position	<u>\$ 446,237</u>	<u>\$ 13,622,189</u>	<u>\$ 3,754,999</u>	<u>\$ 12,662,143</u>	<u>\$ 30,485,568</u>	<u>\$ 29,899,384</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
JUNE 30, 2020**

	AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND			
Total Revenue	\$ 132,246,197	\$ 132,246,196	\$ 1
Total Expenditures	127,299,185	127,299,185	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	435,457	435,458	(1)
<i>Restricted:</i>			
401 Student Activities	252,499	252,499	-
402 Scholarships	-	-	-
403 Staff Development	-	-	-
405 Deferred Maintenance	-	-	-
406 Health and Safety	-	-	-
407 Capital Project Levy	470,611	470,611	-
408 Cooperative Programs	-	-	-
413 Projects Funded by COP	-	-	-
414 Operating Debt	-	-	-
416 Levy Reduction	-	-	-
417 Taconite Building Maintenance	-	-	-
424 Operating Capital	3,177,211	3,177,211	-
426 \$25 Taconite	-	-	-
427 Disabled Accessibility	-	-	-
428 Learning and Development	-	-	-
434 Area Learning Center	3,739,848	3,739,848	-
435 Contracted Alternative Programs	-	-	-
436 State-Approved Alternative Programs	-	-	-
438 Gifted and Talented	-	-	-
440 Teacher Development and Evaluations	-	-	-
441 Basic Skills Programs	-	-	-
445 Career and Technical Programs	-	-	-
448 Achievement and Integration	-	-	-
449 Sage Schools Crime Levy	-	-	-
451 QZAB Payments	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
453 Unfunded Severance & Retirement Levy	-	-	-
464 Restricted Fund Balance	-	-	-
467 LTFM	88,742	88,742	-
472 Medical Assistance	149,917	149,917	-
<i>Committed:</i>			
418 Committed for Separation	-	-	-
461 Committed Fund Balance	1,735,209	1,735,210	(1)
<i>Assigned:</i>			
462 Assigned Fund Balance	-	-	-
<i>Unassigned:</i>			
422 Unassigned Fund Balance	10,276,533	10,276,532	1
02 FOOD SERVICE			
Total Revenue	5,612,682	5,612,682	-
Total Expenditures	5,609,449	5,609,449	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	244,230	244,230	-
<i>Restricted:</i>			
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	780,974	780,974	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
04 COMMUNITY SERVICE			
Total Revenue	6,889,843	6,889,843	-
Total Expenditures	6,066,435	6,066,433	2
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
426 \$25 Taconite	-	-	-
431 Community Education	731,211	731,212	(1)
432 E.C.F.E.	-	-	-
440 Teacher Development and Evaluations	-	-	-
444 School Readiness	380,855	380,855	-
447 Adult Basic Education	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	31,184	31,184	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE (CONTINUED)
JUNE 30, 2020**

	AUDIT	UFARS	DIFFERENCE
06 BUILDING CONSTRUCTION			
Total Revenue	\$ 30,886	\$ 30,886	\$ -
Total Expenditures	740,436	740,435	1
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
407 Capital Projects Levy	-	-	-
409 Alternative Facility Program	-	-	-
413 Projects Funded by COP	-	-	-
464 Restricted Fund Balance	2,091,263	2,091,263	-
467 LTFM	-	-	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
07 DEBT SERVICE			
Total Revenue	11,077,269	11,077,269	-
Total Expenditures	10,250,498	10,250,498	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
451 QZAB and QSCB Payments	-	-	-
464 Restricted Fund Balance	3,922,608	3,922,609	(1)
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
08 TRUST			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Net Position:</i>			
422 Net Position	-	-	-
18 CUSTODIAL FUND			
Total Revenue	6,951	6,951	-
Total Expenditures	78,710	78,710	-
<i>Net Position:</i>			
401 Student Activities	-	-	-
402 Scholarships	64,072	64,072	-
422 Net Position	-	-	-
20 INTERNAL SERVICE			
Total Revenue	22,498,925	22,498,927	(2)
Total Expenditures	21,193,140	21,193,143	(3)
<i>Net Position:</i>			
422 Net Position	12,304,944	12,304,943	1
25 OPEB REVOCABLE TRUST			
Total Revenue	470,616	470,616	-
Total Expenditures	783,210	783,210	-
<i>Net Position:</i>			
422 Net Position	11,853,145	11,853,144	1
45 OPEB IRREVOCABLE TRUST			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Net Position:</i>			
422 Net Position	-	-	-
47 OPEB DEBT SERVICE			
Total Revenue	1,412,005	1,412,005	-
Total Expenditures	1,406,537	1,406,538	(1)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
464 Restricted Fund Balance	374,602	374,601	1
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

STATISTICAL SECTION (UNAUDITED)

This part of the Independent School District No. 191 comprehensive annual financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	105
Revenue Capacity	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	113
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	121
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	126
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to services the District provides and the activities it performs.	128

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)**

	Fiscal Year			
	2011	2012	2013	2014
Governmental Activities				
Net Investment in Capital Assets	\$ 34,407,587	\$ 33,135,086	\$ 30,342,438	\$ 30,452,283
Restricted	2,161,029	5,216,979	6,159,342	5,749,042
Unrestricted	16,668,510	19,384,308	22,916,072	21,984,806
Total Governmental Activities Net Position	\$ 53,237,126	\$ 57,736,373	\$ 59,417,852	\$ 58,186,131

Source: District's financial records.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 NET POSITION BY COMPONENT (CONTINUED)
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)**

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 27,062,458	\$ 22,196,478	\$ 17,935,621	\$ 21,465,486	\$ 17,556,925	\$ 18,169,748
7,527,306	6,488,027	6,015,244	5,821,544	7,213,277	10,055,184
<u>(58,671,372)</u>	<u>(51,635,923)</u>	<u>(82,095,271)</u>	<u>(132,084,628)</u>	<u>(102,679,715)</u>	<u>(104,737,977)</u>
<u>\$ (24,081,608)</u>	<u>\$ (22,951,418)</u>	<u>\$ (58,144,406)</u>	<u>\$ (104,797,598)</u>	<u>\$ (77,909,513)</u>	<u>\$ (76,513,045)</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

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	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental Activities:				
Administration	\$ 4,570,736	\$ 4,913,118	\$ 5,017,728	\$ 5,222,596
District Support Services	3,551,635	4,003,191	3,558,217	3,395,055
Elementary and Secondary Regular Instruction	50,974,493	50,611,296	50,949,918	51,729,124
Vocational Education Instruction	1,480,298	1,492,225	1,312,146	1,236,118
Special Education Instruction	22,682,654	19,023,796	20,061,117	22,197,325
Instructional Support Services	7,754,442	6,062,033	7,811,846	10,268,318
Pupil Support Services	10,026,146	9,807,447	9,868,782	10,347,505
Sites and Buildings	15,784,580	15,200,182	17,070,641	15,688,853
Fiscal and Other Fixed Cost Programs	210,020	251,997	295,956	359,332
Food Service	4,291,762	4,323,546	4,900,535	4,945,020
Community Service	6,437,058	5,381,854	5,011,420	5,852,106
Interest and Fiscal Charges on Debt	4,141,447	4,601,698	4,274,825	4,487,298
Total Governmental Activities Expenses	<u>131,905,271</u>	<u>125,672,383</u>	<u>130,133,131</u>	<u>135,728,650</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
Administration	380	544	1,029	3,075
District Support Services	127,990	134,569	109,146	107,339
Regular Instruction	1,017,919	806,875	938,224	835,616
Vocational Education Instruction	14,397	4,577	2,168	-
Special Education Instruction	219,159	258,340	314,860	401,262
Instructional Support Services	3,932	2,925	777	725
Pupil Support Services	79,144	71,789	53,446	52,946
Sites and Buildings	166,728	164,797	236,430	399,322
Food Service	2,059,988	1,949,840	1,961,046	1,807,330
Community Service	4,388,387	3,836,094	3,250,050	3,389,114
Operating Grants and Contributions	29,054,228	27,077,411	27,428,931	29,387,695
Capital Grants and Contributions	852,644	910,472	903,453	985,391
Total Governmental Activities Program Revenue	<u>37,984,896</u>	<u>35,218,233</u>	<u>35,199,560</u>	<u>37,369,815</u>
Net Expense				
Governmental Activities	(93,920,375)	(90,454,150)	(94,933,571)	(98,358,835)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes:				
Property Taxes, Levied for General Purposes	32,482,605	22,636,895	24,589,073	15,967,774
Property Taxes, Levied for Capital Projects	-	-	-	-
Property Taxes, Levied for Community Service	1,404,146	941,361	985,656	484,038
Property Taxes, Levied for Debt Service	8,134,891	8,522,512	8,982,183	9,373,229
General Grants and Aids	52,461,003	62,107,115	61,702,475	71,455,903
Other General Revenues	88,302	287,108	278,153	294,357
Investment Earnings	476,407	458,406	77,510	348,647
Total Governmental Activities	<u>95,047,354</u>	<u>94,953,397</u>	<u>96,615,050</u>	<u>97,923,948</u>
Change in Net Position	<u>\$ 1,126,979</u>	<u>\$ 4,499,247</u>	<u>\$ 1,681,479</u>	<u>\$ (434,887)</u>

Source: District's financial records.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ 5,495,447	\$ 5,372,409	\$ 7,177,258	\$ 7,064,664	\$ 4,498,702	\$ 6,283,726	
3,719,700	2,732,153	4,591,300	5,416,849	3,580,259	4,499,129	
52,233,831	51,786,010	84,957,113	84,580,748	46,871,276	67,088,099	
1,376,740	1,399,185	2,662,664	2,727,220	1,425,163	2,291,553	
24,497,781	23,575,099	32,487,928	31,733,029	17,808,445	26,266,898	
10,962,774	10,534,435	15,404,303	15,039,975	11,229,401	13,321,257	
10,621,468	9,691,454	12,265,084	12,947,885	10,957,678	12,442,456	
16,747,542	19,295,728	9,334,739	10,134,372	11,424,974	7,998,838	
378,575	398,068	353,822	313,683	336,761	393,852	
5,059,060	5,535,377	5,989,896	5,952,121	5,940,220	5,603,072	
6,151,189	6,580,796	7,763,673	8,255,773	6,684,160	6,232,992	
6,948,424	6,781,498	7,150,741	5,109,211	4,401,719	4,254,002	
<u>144,192,531</u>	<u>143,682,212</u>	<u>190,138,521</u>	<u>189,275,530</u>	<u>125,158,758</u>	<u>156,675,874</u>	
194,914	210,784	226,224	222,431	190,346	212,676	
-	-	-	4,349	5,225	11,610	
716,947	800,869	640,147	541,823	560,837	303,228	
-	-	-	420	490	560	
351,834	381,559	363,885	531,289	384,019	381,426	
262	112	-	15	534	12,818	
164,802	64,797	79,865	88,931	87,135	61,562	
273,804	223,790	278,415	276,796	307,817	310,907	
1,688,935	1,621,218	1,653,583	1,679,706	1,578,052	1,118,791	
3,457,191	3,390,724	3,266,333	3,495,283	3,630,543	3,011,600	
29,737,748	29,394,748	32,886,488	30,630,308	27,140,691	33,011,399	
1,398,776	1,236,991	1,153,072	1,417,759	1,464,809	1,353,380	
<u>37,985,213</u>	<u>37,325,592</u>	<u>40,548,012</u>	<u>38,889,110</u>	<u>35,350,498</u>	<u>39,789,957</u>	
(106,207,318)	(106,356,620)	(149,590,509)	(150,386,420)	(89,808,260)	(116,885,917)	
21,784,467	22,877,675	25,712,820	26,224,210	30,350,044	30,536,476	
-	1,200,000	-	-	-	-	
1,077,297	1,238,633	1,545,989	1,554,844	1,403,837	1,536,763	
10,125,067	9,742,800	11,915,513	10,476,105	10,401,754	11,720,386	
68,576,907	70,513,775	72,447,212	72,254,897	72,209,515	71,259,679	
728,393	1,071,088	1,259,886	843,809	571,326	1,729,530	
322,603	842,839	1,516,101	1,603,649	1,759,869	1,404,935	
<u>102,614,734</u>	<u>107,486,810</u>	<u>114,397,521</u>	<u>112,957,514</u>	<u>116,696,345</u>	<u>118,187,769</u>	
<u>\$ (3,592,584)</u>	<u>\$ 1,130,190</u>	<u>\$ 35,192,988</u>	<u>\$ (37,428,906)</u>	<u>\$ 26,888,085</u>	<u>\$ 1,301,852</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

304

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Designated	-	-	-	-
Unreserved, Undesignated	-	-	-	-
Nonspendable	278,075	189,006	270,695	256,197
Restricted	2,851,833	3,562,528	3,867,464	3,633,869
Committed	2,903,318	2,519,534	1,903,201	2,067,348
Unassigned	11,508,180	15,451,213	17,472,471	16,003,177
Total General Fund	<u>\$ 17,541,406</u>	<u>\$ 21,722,281</u>	<u>\$ 23,513,831</u>	<u>\$ 21,960,591</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:	-	-	-	-
Nonspendable	11,415	15,084	22,033	26,984
Restricted, Reported in:	22,187,616	12,897,157	23,784,859	15,889,247
Unassigned, Reported in:	(15,929)	-	-	-
All Other Governmental Funds	<u>\$ 22,183,102</u>	<u>\$ 12,912,241</u>	<u>\$ 23,806,892</u>	<u>\$ 15,916,231</u>
Total All Funds	<u>\$ 39,724,508</u>	<u>\$ 34,634,522</u>	<u>\$ 47,320,723</u>	<u>\$ 37,876,822</u>

Source: District's financial records

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
647,352	-	328,969	374,535	469,392	435,457
3,831,642	4,196,553	4,027,713	4,158,407	5,847,738	7,878,828
1,393,434	1,176,269	1,293,948	1,257,804	1,550,194	1,735,209
14,805,438	15,748,008	14,466,101	10,024,458	7,417,075	10,276,533
<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>	<u>\$ 20,326,027</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
67,157	122,264	177,574	190,617	2,452,384	244,230
77,192,716	74,776,954	40,759,460	8,370,219	5,147,420	8,312,697
-	-	-	-	-	-
<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>	<u>\$ 40,937,034</u>	<u>\$ 8,560,836</u>	<u>\$ 7,599,804</u>	<u>\$ 8,556,927</u>
<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>	<u>\$ 61,053,765</u>	<u>\$ 24,376,040</u>	<u>\$ 22,884,203</u>	<u>\$ 28,882,954</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

306

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Local Sources:				
Property Taxes	\$ 42,027,958	\$ 32,233,016	\$ 34,586,475	\$ 25,795,703
Earnings on Investments	31,677	37,064	49,189	73,673
Other	9,132,181	8,144,240	8,356,020	8,627,885
State Sources	73,572,503	81,833,895	82,364,820	92,656,912
Federal Sources	7,828,467	7,371,690	6,438,224	7,584,795
Total Revenues	<u>132,592,786</u>	<u>129,619,905</u>	<u>131,794,728</u>	<u>134,738,968</u>
Expenditures				
Current:				
Administration	4,479,834	4,653,413	4,989,116	5,165,097
District Support Services	3,503,874	3,844,968	3,554,671	3,413,639
Elementary and Secondary Regular Instruction	50,623,741	50,600,018	50,345,903	51,801,948
Vocational Education Instruction	1,457,705	1,498,920	1,313,835	1,239,045
Special Education Instruction	22,217,684	19,095,676	19,864,118	22,223,518
Instructional Support Services	6,817,957	4,999,515	7,436,464	10,207,507
Pupil Support Services	10,012,614	9,766,628	9,865,911	10,358,327
Sites and Buildings	9,590,961	8,934,219	9,226,327	10,722,992
Fiscal and Other Fixed Cost Programs	210,020	251,997	295,956	359,332
Food Service	4,222,507	4,145,547	4,633,338	4,934,679
Community Service Fund	6,387,759	5,316,732	4,996,977	5,879,995
Capital Outlay	7,521,788	12,116,836	10,265,759	7,425,642
Debt Service:				
Principal	4,480,000	5,126,777	5,333,428	5,921,060
Interest and Fiscal Charges	4,165,905	4,626,776	4,537,801	4,780,920
Total Expenditures	<u>135,692,349</u>	<u>134,978,022</u>	<u>136,659,604</u>	<u>144,433,701</u>
Deficiency of Revenues Under Expenditures	(3,099,563)	(5,358,117)	(4,864,876)	(9,694,733)
Other Financing Sources (Uses)				
Proceeds from Debt Issuance	16,575,000	-	16,910,000	-
Premium on Bonds	328,926	-	612,872	-
Payments to Refunded Bond Escrow Agent	-	-	-	-
Capital Leases	-	-	-	-
Proceeds from Sale of Equipment	1,050	5,500	7,081	5,535
Proceeds from Insurance Recovery	1,847,419	262,631	21,124	245,297
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>18,752,395</u>	<u>268,131</u>	<u>17,551,077</u>	<u>250,832</u>
Net Change in Fund Balances	<u>\$ 15,652,832</u>	<u>\$ (5,089,986)</u>	<u>\$ 12,686,201</u>	<u>\$ (9,443,901)</u>
Debt Service as a Percentage of Noncapital Expenditures	6.75%	7.94%	7.81%	7.81%

Sources: District's financial records

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

307

		Fiscal Year									
		2015	2016	2017	2018	2019	2020				
\$	33,212,333	\$	35,053,016	\$	39,094,623	\$	38,097,535	\$	42,385,297	\$	43,831,187
	68,245		454,848		540,031		653,809		911,976		735,602
	8,026,353		8,191,071		8,484,173		8,609,002		7,919,917		7,905,510
	91,607,137		92,498,905		93,346,633		95,558,484		96,762,424		95,745,693
	7,654,305		7,860,618		8,631,725		7,806,378		7,985,785		9,050,890
	<u>140,568,373</u>		<u>144,058,458</u>		<u>150,097,185</u>		<u>150,725,208</u>		<u>155,965,399</u>		<u>157,268,882</u>
	5,381,925		5,536,309		5,519,388		5,680,528		5,774,945		5,933,083
	3,683,322		3,531,663		4,185,606		5,027,862		3,396,407		4,170,798
	53,893,564		54,043,785		54,976,422		55,398,654		55,816,055		53,440,674
	1,363,572		1,452,112		1,876,990		2,150,295		2,036,313		2,138,054
	24,169,675		24,455,459		24,027,079		24,767,930		25,398,748		24,625,186
	10,702,294		10,819,656		10,862,353		10,888,211		12,205,567		11,014,880
	10,576,978		9,766,662		11,000,503		11,877,743		11,884,787		12,120,045
	9,415,493		9,573,137		9,302,350		9,535,036		10,138,616		9,787,117
	378,575		398,068		353,822		313,683		336,761		393,852
	5,016,679		5,546,232		5,733,255		5,829,895		5,902,901		5,536,006
	6,069,954		6,615,805		6,875,455		7,443,701		7,324,705		6,050,923
	5,597,264		42,659,773		28,169,017		6,718,409		5,699,115		4,060,380
	6,037,478		6,133,104		6,726,213		6,037,595		6,720,495		7,409,689
	5,753,097		6,263,031		7,520,641		6,444,307		4,828,185		4,691,853
	<u>148,039,870</u>		<u>186,794,796</u>		<u>177,129,094</u>		<u>158,113,849</u>		<u>157,463,600</u>		<u>151,372,540</u>
	(7,471,497)		(42,736,338)		(27,031,909)		(7,388,641)		(1,498,201)		5,896,342
	68,450,000		36,715,000		13,990,000		-		-		-
	2,609,184		3,913,835		-		-		-		-
	(4,015,000)		-		(22,620,346)		(29,330,000)		-		-
	503,645		318,585		-		-		-		-
	-		-		-		-		-		7,793
	4,818		359,861		187,105		40,916		6,364		-
	-		-		27,082		-		-		-
	-		-		(27,082)		-		-		-
	<u>67,552,647</u>		<u>41,307,281</u>		<u>(8,443,241)</u>		<u>(29,289,084)</u>		<u>6,364</u>		<u>7,793</u>
\$	<u>60,081,150</u>	\$	<u>(1,429,057)</u>	\$	<u>(35,475,150)</u>	\$	<u>(36,677,725)</u>	\$	<u>(1,491,837)</u>	\$	<u>5,904,135</u>
	8.28%		8.45%		9.42%		8.12%		7.44%		8.22%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE AND LEVY TYPE
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)**

Fiscal Year	Property Tax				Total
	General Fund	Community Service	Capital Projects - Building Construction Fund	Debt Service	
2011	\$ 32,487,487	\$ 1,404,357	\$ 1,650,239	\$ 8,136,114	\$ 43,678,197
2012	22,730,154	945,239	-	8,557,623	32,233,016
2013	24,610,109	986,499	-	8,989,867	34,586,475
2014	15,949,634	483,488	-	9,362,581	25,795,703
2015	21,933,388	1,084,662	-	10,194,283	33,212,333
2016	22,874,885	1,237,759	1,200,000	9,740,372	35,053,016
2017	25,663,259	1,542,386	-	11,888,978	39,094,623
2018	26,115,688	1,548,150	-	10,433,697	38,097,535
2019	30,501,788	1,413,236	-	10,470,273	42,385,297
2020	30,562,243	1,538,149	-	11,730,795	43,831,187

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TAX CAPACITIES AND MARKET VALUE
LAST TEN FISCAL YEARS
(UNAUDITED)**

For Taxes Collectible	Tax Capacity Valuation			
	Agricultural	Non-Agricultural	Fiscal Disparities	
			Contribution	Distribution
Dakota County				
2011	\$ -	\$ 58,466,834	\$ (9,345,125)	\$ 7,373,077
2012	-	54,554,627	(8,854,516)	6,837,908
2013	-	51,366,003	(8,772,069)	6,412,676
2014	-	52,188,920	(8,671,256)	5,990,040
2015	-	56,421,607	(8,676,317)	5,954,015
2016	-	58,689,449	(9,336,149)	6,108,398
2017	-	59,771,813	(9,204,390)	6,571,222
2018	-	65,136,255	(9,024,255)	6,931,010
2019	-	70,058,732	(9,590,323)	7,349,467
2020	-	75,835,267	(10,407,209)	7,943,503
Scott County				
2011	\$ 57,863	\$ 17,551,138	\$ (2,897,114)	\$ 1,807,108
2012	50,493	16,234,341	(2,860,834)	1,531,944
2013	25,851	15,105,539	(2,725,855)	1,482,916
2014	52,993	15,700,702	(2,700,526)	1,377,863
2015	43,898	17,077,271	(2,698,085)	1,416,364
2016	76,637	18,097,758	(3,064,523)	1,523,727
2017	37,415	19,869,873	(3,175,091)	1,709,580
2018	29,841	21,039,808	(3,770,912)	1,782,864
2019	20,259	22,823,684	(3,868,467)	1,871,118
2020	3,959	24,655,629	(4,053,563)	2,031,820

Source: School Tax Report issued by the Minnesota Department of Education and Scott and Dakota Counties

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TAX CAPACITIES AND MARKET VALUE (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Tax Increment</u>	<u>Total Taxable</u>	<u>Taxable Market Value</u>	<u>Tax Capacity as a Percentage of Market Value</u>
\$ (3,707,982)	\$ 52,786,804	\$ 4,605,222,400	1.15
(3,458,759)	49,079,260	4,504,133,750	1.09
(3,304,385)	45,702,225	4,281,610,850	1.07
(1,304,367)	48,203,337	4,345,185,225	1.11
(1,832,040)	51,867,265	4,692,482,625	1.11
(3,169,684)	52,292,014	4,865,451,265	1.07
(3,378,035)	54,661,226	5,003,279,610	1.09
(3,902,924)	60,088,642	5,447,134,772	1.10
(4,413,182)	64,337,435	5,840,024,400	1.10
(3,891,891)	70,881,145	6,276,544,125	1.13
\$ (36,196)	\$ 16,482,799	\$ 1,377,039,800	1.20
(26,264)	14,929,680	1,334,288,700	1.12
(25,738)	13,862,713	1,263,549,300	1.10
(25,738)	14,405,294	1,318,625,200	1.09
-	15,839,448	1,430,354,300	1.11
(81,937)	16,551,662	1,505,076,100	1.10
(138,187)	18,729,804	1,618,071,200	1.16
(159,437)	19,467,664	1,704,789,900	1.14
(166,937)	21,231,291	1,844,550,200	1.15
(188,073)	23,059,234	1,988,017,400	1.16

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN YEARS
(UNAUDITED)**

Rate	Tax Collection Year	ISD No. 191	Overlapping Rates				
			Municipalities				
			Apple Valley	Burnsville	Eagan	Savage	Shakopee
Tax Capacity Rate	2011	21.855%	42.388%	42.598%	33.675%	48.278%	34.731%
Market Value Rate	2011	0.27427%	0.03750%	--	0.01704%	0.01543%	0.00342%
Tax Capacity Rate	2012	21.881%	44.110%	43.213%	34.553%	51.229%	36.655%
Market Value Rate	2012	0.28538%	0.04169%	--	0.01644%	0.01595%	0.00345%
Tax Capacity Rate	2013	26.168%	49.210%	47.021%	38.272%	55.508%	41.996%
Market Value Rate	2013	0.29632%	0.02122%	--	0.01726%	0.01688%	0.00467%
Tax Capacity Rate	2014	25.661%	47.891%	46.670%	38.250%	55.278%	41.437%
Market Value Rate	2014	0.26308%	0.02124%	--	0.01696%	0.01609%	0.00524%
Tax Capacity Rate	2015	24.554%	45.274%	44.790%	36.525%	51.742%	37.862%
Market Value Rate	2015	0.26015%	0.02036%	--	0.00016%	0.01482%	0.00536%
Tax Capacity Rate	2016	31.065%	44.721%	46.525%	37.097%	49.905%	37.902%
Market Value Rate	2016	0.24692%	0.01994%	--	0.01490%	0.01410%	0.00605%
Tax Capacity Rate	2017	27.529%	44.473%	46.557%	37.385%	47.841%	38.522%
Market Value Rate	2017	0.23336%	0.23336%	--	0.01451%	0.01344%	--
Tax Capacity Rate	2018	25.759%	42.475%	46.670%	36.378%	47.117%	37.212%
Market Value Rate	2018	0.29246%	0.01798%	--	0.01359%	0.01100%	--
Tax Capacity Rate	2019	26.202%	39.603%	43.595%	35.227%	44.474%	34.943%
Market Value Rate	2019	0.24409%	0.01719%	--	0.01235%	0.01000%	--
Tax Capacity Rate	2020	23.765%	38.782%	43.148%	35.262%	42.357%	33.965%
Market Value Rate	2020	0.23263%	0.01646%	--	0.01159%	0.00900%	--

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
LAST TEN YEARS
(UNAUDITED)**

Counties		Special Taxing Jurisdictions		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
29.149%	35.541%	4.644%	4.691%	98.246%	110.364%
0.00537%	--	--	--	0.27964%	0.28970%
31.426%	38.802%	5.021%	5.329%	101.541%	117.240%
0.00551%	--	--	--	0.29089%	0.30133%
33.421%	40.674%	5.341%	5.701%	111.951%	128.051%
--	--	--	--	0.29632%	0.31320%
31.827%	39.720%	4.993%	5.568%	109.151%	126.227%
--	--	--	--	0.26308%	0.27917%
29.633%	36.638%	4.567%	5.169%	103.544%	118.103%
--	--	--	--	0.26015%	0.27497%
28.570%	36.175%	4.614%	5.130%	110.774%	122.275%
--	--	--	--	0.24692%	0.26102%
28.004%	35.896%	4.458%	4.979%	106.548%	116.245%
--	--	--	--	0.23336%	0.24680%
26.580%	35.114%	3.878%	5.090%	102.887%	113.080%
--	--	--	--	0.29246%	0.30346%
25.386%	33.841%	3.824%	4.891%	99.007%	109.408%
--	--	--	--	0.24409%	0.25409%
24.133%	32.718%	3.767%	4.583%	94.813%	103.423%
--	--	--	--	0.23263%	0.24163%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PRINCIPAL PROPERTY TAXPAYERS
FISCAL YEAR 2019 AND 2010
(UNAUDITED)**

Taxpayer	2020			2011		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 3,751,793	1	3.66%	\$ 2,361,796	1	3.10%
Paragon Outlets Eagan	1,862,832	2	1.82%			
Rosemount Inc.	574,422	3	0.56%			
Flats at Cedar Grove LLC	555,197	4	0.56%			
FLT Summit Park Apartments LLC	478,169	5	0.54%			
PRCP-Minnesota Stone LLC	468,669	6	0.46%			
Bigos Willow Pond	441,758	7	0.47%			
FPA5 Tailway LLC	415,655	8	0.43%			
Northern Natural Gas Co.	414,618	9	0.40%			
Individual	412,258	10	0.41%	369,848	4	0.49%
Kraus Anderson, Inc.				377,682	3	0.50%
Iret Properties				320,168	6	0.42%
Menards, Inc.				323,284	5	0.42%
Minnegasco, Inc.				447,990	2	0.59%
Summit Townhome Investors, LLC				257,423	8	0.34%
Aurora Investments LLC				317,468	7	0.42%
Nighthawk Properties LLC				250,000	9	0.33%
Shakopee Crossings Ltd Ptshp				240,464	10	0.32%
Individual						
Total	\$ 9,375,371		9.30%	\$ 5,266,123		6.92%

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES
LAST TEN FISCAL YEARS
(UNAUDITED)**

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For Taxes Collectible	Original Levy				Collections	
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	First Year Levy Recognized	
					Amount	Percentage of Levy
2011	\$ 28,895,825	\$ 4,377,847	\$ 691,398	\$ 33,965,070	\$ 14,789,335	43.5 %
2012	28,884,537	4,114,550	- *	32,999,087	14,914,934	45.2
2013	30,296,042	4,092,005	-	34,388,047	15,292,779	44.5
2014	29,362,825	4,222,030	-	33,584,855	15,248,908	45.4
2015	31,025,345	3,839,822	-	34,865,167	16,303,858	46.8
2016	35,119,563	3,851,095	-	38,970,658	18,419,963	47.3
2017	33,374,272	4,659,195	-	38,033,467	17,616,603	46.3
2018	37,936,271	4,466,731	-	42,403,002	19,671,004	46.4
2019	38,825,424	4,929,600	-	43,755,024	20,547,965	47.0
2020	39,230,511	5,063,180	-	44,293,691	20,222,791	45.7

* Property tax credits replaced by homestead market value exclusion in 2012

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

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

Note 3: Only a portion of the taxes levied for the most recent fiscal year is collected by June 30.

Source: State of Minnesota School Tax Report

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES (CONTINUED)
 LAST TEN FISCAL YEARS
 (UNAUDITED)**

Received in Subsequent Years	Collections		Uncollected Taxes Receivable as of June 30, 2020			
	Total to Date		Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 19,175,735	\$ 33,965,070	100.0 %	\$ -	- %	\$ -	- %
18,084,153	32,999,087	100.0	-	-	-	-
19,095,268	34,388,047	100.0	-	-	-	-
18,286,941	33,535,849	99.9	49,006	0.1	-	-
18,547,066	34,850,924	99.9	14,243	0.1	-	-
20,528,502	38,948,465	99.9	22,193	0.1	-	-
20,382,529	37,999,132	99.9	34,335	0.1	-	-
22,680,260	42,351,264	99.9	51,738	0.1	-	-
23,014,439	43,562,404	99.6	192,620	0.4	-	-
-	20,222,791	45.7	-	-	24,070,900	54.3
			<u>\$ 364,135</u>		<u>\$ 24,070,900</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Governmental Activities				Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Capital Leases	Special Assessments	Total Primary Government		
2011	\$ 101,350,000	\$ 4,401,353	\$ 33,606	\$ 105,784,959	4.09 %	\$ 1,570
2012	96,710,000	3,914,576	20,163	100,644,739	3.71	1,494
2013	108,795,000	3,406,148	6,721	112,207,869	4.00	1,666
2014	103,405,000	2,875,088	-	106,280,088	3.64	1,578
2015	162,490,000	2,691,255	-	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	-	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	-	187,901,272	5.82	2,789
2018	150,839,845	1,270,148	-	152,109,993	4.64	2,258
2019	144,096,605	884,653	-	144,981,258	4.29	2,152
2020	136,683,365	479,964	-	137,163,329	3.61	2,036

N/A - Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RATIO OF NET GENERAL OBLIGATIONS BONDED DEBT
TO TAX CAPACITY AND NET GENERAL OBLIGATIONS BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(UNAUDITED)**

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Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Tax Capacity	Percent Net Debt to Tax Capacity	Percent of Estimated Actual Market Value of Property (1)	Estimated Population	Net Bonded Debt per Capita
2011	\$ 101,350,000	\$ 1,384,060	\$ 99,965,940	\$ 69,269,603	144.31 %	1.57 %	67,370	\$ 1,484
2012	96,710,000	1,317,768	95,392,232	64,008,940	149.03	1.59	67,370	1,416
2013	108,795,000	1,971,332	106,823,668	59,564,938	179.34	1.83	67,370	1,586
2014	103,405,000	1,252,357	102,152,643	62,608,631	163.16	1.84	67,370	1,516
2015	162,490,000	3,168,468	159,321,532	67,706,713	235.31	2.81	67,370	2,365
2016	193,640,000	42,042,329	151,597,671	68,843,676	220.21	2.48	67,370	2,250
2017	186,029,667	32,620,732	153,408,935	73,391,030	209.03	2.32	67,370	2,277
2018	150,839,845	3,161,990	147,677,855	79,556,306	185.63	2.06	67,370	2,192
2019	144,096,605	3,464,971	140,631,634	85,568,726	164.35	1.83	67,370	2,087
2020	136,683,365	3,148,852	133,534,513	93,940,379	142.15	1.62	67,370	1,982

(1) - See the Schedule of Tax Capacities and Market Value for information on the market value of the District's property.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DIRECT AND OVERLAPPING DEBT
JUNE 30, 2019
(UNAUDITED)**

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Governmental Unit	2019/20 Taxable Net Tax Capacity	Bonded Debt ¹	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 83,965,057	\$ 118,565,000	100.0000 %	\$ 118,565,000
Overlapping Debt				
Dakota County	532,219,151	-	11.8255 %	-
Scott County	196,771,173	114,590,000	10.6862 %	12,245,347
City of Apple Valley	59,587,491	13,090,000	0.8579 %	112,293
City of Burnsville	76,916,975	36,975,000	68.3607 %	25,276,373
City of Eagan	99,370,274	42,445,000	9.9079 %	4,205,395
City of Savage	47,763,951	36,800,000	42.0108 %	15,459,988
City of Shakopee	53,441,573	41,075,000	5.6009 %	2,300,562
Metropolitan Council	4,576,187,142	230,225,000 ²	1.8393 %	4,234,484
Total Overlapping Debt				<u>63,834,442</u>
Total Direct and Overlapping Debt				<u>\$ 182,399,442</u>

1) Does not include non-general obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

2) The above debt includes all outstanding general obligation debt supported by taxes of the Metropolitan Council. The Council also has general obligation sewer revenue, wastewater revenue, and radio revenue bonds and lease obligations outstanding all of which are supported entirely by revenues and have not been included in Overlapping Debt.

Source: Official Statements obtained on EMMA, the Municipal Advisor's records, and Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 LEGAL DEBT MARGIN
 LAST TEN FISCAL YEARS
 (UNAUDITED)**

	Fiscal Year			
	2011	2012	2013	2014
Debt Limit	\$ 901,741,905	\$ 883,979,884	\$ 884,832,770	\$ 906,296,696
Total Net Debt Applicable to Limit	<u>82,615,514</u>	<u>99,470,950</u>	<u>89,723,574</u>	<u>165,642,782</u>
Legal Debt Margin	<u>\$ 819,126,391</u>	<u>\$ 784,508,934</u>	<u>\$ 795,109,196</u>	<u>\$ 740,653,914</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	9.16%	11.25%	10.14%	18.28%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
LEGAL DEBT MARGIN (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

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Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 951,986,716	\$ 1,011,131,704	\$ 1,067,125,043	\$ 1,150,340,516	\$ 1,239,580,812	\$ 1,249,694,940
143,240,787	142,090,806	153,878,208	131,225,000	126,015,000	107,540,180
<u>\$ 808,745,929</u>	<u>\$ 869,040,898</u>	<u>\$ 913,246,835</u>	<u>\$ 1,019,115,516</u>	<u>\$ 1,113,565,812</u>	<u>\$ 1,142,154,760</u>
15.05%	14.05%	14.42%	11.41%	10.17%	8.61%

Legal Debt Margin Calculation for Fiscal Year 2020

Economic Market Value	\$ 8,331,299,600 ⁽¹⁾
Debt Limit (15% of Market Value)	1,249,694,940
Debt Applicable to Limit:	
General Obligation Bonds	107,365,000
Annual Appropriation Debt	175,180
Less: Amount Set Aside for Repayment of	
General Obligation Debt	4,297,210
Total Net Debt Applicable to Limit	<u>111,837,390</u>
Legal Debt Margin	<u>\$ 1,137,857,550</u>

(1) Economic Market Value - Assessment Year 2019 for taxes payable in 2020.

Source: Minnesota Department of Revenue.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEMOGRAPHICS AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Calendar Year	Population (1)	Estimated Personal Income (1)	Per Capita Personal Income (2)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
2011	60,664	\$ 2,709,982,208	\$ 44,672	67,370	9,585	6.2%
2012	60,664	2,804,314,728	46,227	67,370	9,576	5.1
2013	61,061	2,922,135,216	47,856	67,370	9,468	4.5
2014	61,300	2,985,984,300	48,711	67,370	9,303	3.7
2015	61,747	3,120,755,127	50,541	67,370	9,311	3.5
2016	61,908	3,226,459,236	50,541	67,370	9,248	3.5
2017	61,849	3,280,656,507	53,043	67,370	9,109	3.2
2018	62,239	3,383,249,801	54,359	67,370	8,673	2.5
2019	62,657	3,800,209,707	60,651	67,370	8,603	3.0

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

Note 2: Annual average unemployment rates compiled by the Minnesota Department of Employment and Economic Development.

Sources:

- (1) City of Burnsville Comprehensive Annual Financial Report for the year ended December 31, 2019
- (2) Estimated personal income is calculated by multiplying the per capital personal income by the City of Burnsville population
- (3) Annual school district census and U.S. census
- (4) ISD No. 191 - average daily membership (for students served or tuition paid)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Employer	2020		2011	
	Employees	Rank	Employees	Rank
UTC Aerospace Systems	1,800	1	-	
Independent School District No. 191	1,355	2	1,600	1
Fairview Ridges Hospital	967	3	1,400	2
Pepsi Bottling Group	500	4	600	5
City of Burnsville	486	5	300	9
Ames Construction	400	6		
Ebenezer Ridges Care Center	385	7		
Cub Foods	350	8		
Northern Tool & Equipment	300	9	600	4
Yellow Freight System, Inc. (YRC)	300	10	400	6
Goodrich Corporation - Aircraft Sensors			1,200	3
Target Stores			315	8
Frontier Communications			300	10
Mackin Educational Resources			400	7
Total	6,843		7,115	

Sources: Ehlers

Note: Information regarding the percentage of total employment for each employer was not available.

Source: Reference USA, written, telephone survey and 2020 Disclosure Reporting for the City of Burnsville. 2011 data is from City of Burnsville 2011C Official Statement as listed on EMMA.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
EMPLOYEES BY CLASSIFICATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

Employees	Fiscal Years									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administrators/Principals	61	56	54	54	60	43	51	49	50	50
Confidential/Support Specialist*	-	-	-	-	-	24	43	47	48	51
Teachers	791	699	731	773	779	732	730	741	721	680
Clerical	80	73	74	66	66	63	64	65	58	59
Paraprofessionals	236	224	207	209	211	211	214	213	214	221
Nurses	15	13	12	16	18	16	15	14	14	11
Operations/Maintenance Supervisors	5	5	4	3	3	3	3	3	3	2
Technical Specialists	4	2	6	5	5	10	10	10	11	12
Community Education	47	46	36	36	36	39	51	60	61	56
Cafeteria	83	74	76	75	74	78	76	73	79	88
Custodians	82	75	75	72	73	74	82	80	77	78
Total	1,404	1,267	1,275	1,309	1,325	1,293	1,339	1,355	1,336	1,308

Note 1: This schedule is a headcount based on contract group. If an employee has multiple contract groups, they are reflected multiple times. Full and part-time employees count the same.

* New Category effective for 2016

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STUDENT TO STAFF RATIOS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	ISD No. 191 Student to Teacher Ratios (1)	Minnesota Department of Education Student to Staff Ratio (2)		
		ISD No. 191	Dakota County Average	State Average
2010	16.07	13.54	14.32	13.43
2011	15.74	13.10	14.18	13.44
2012	16.04	13.75	14.67	13.53
2013	15.62	13.31	14.34	13.33
2014	14.92	12.57	14.33	13.17
2015	14.37	11.95	13.89	12.92
2016	14.83	12.43	14.04	12.84
2017	15.27	12.41	13.82	12.72
2018	15.00	12.00	13.36	13.00
2019	15.00	12.00	13.40	13.00

Note 1: Information is not yet available for 2020.

Sources: Minnesota Department of Education

- (1) This data is computed using only full-time equivalent licensed classroom teaching staff.
- (2) This data is computed by dividing total students (MDE enrollment numbers pre-kindergarten through Grade 12) by total certified staff. Certified staff includes classroom teachers, administrators, special education teachers, and all other licensed professionals measured in full-time equivalents.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
OPERATING INDICATORS BY FUNCTION
STANDARDIZED TESTING AND GRADUATION RATES
LAST TEN FISCAL YEARS
(UNAUDITED)**

	Fiscal Years									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Standardized Tests										
MCA Reading (See Note 1)										(see note 2)
Grade 3	70.6 %	76.4 %	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %	
Grade 5	83.9	80.0	58.0	60.0	58.3	67.7	62.0	55.0	52.9	
Grade 7	66.7	64.0	48.0	50.0	45.4	56.6	53.1	51.0	47.6	
Grade 10	76.5	75.0	61.0	61.0	51.8	58.9	38.3	54.5	55.4	
MCA Math (See Note 1)										(see note 2)
Grade 3	59.0	63.0	66.0	64.0	63.6	69.4	54.0	58.4	56.6	
Grade 5	54.4	54.0	54.0	50.0	59.7	58.8	49.9	45.0	41.5	
Grade 7	47.3	55.0	49.0	48.0	44.3	56.2	48.4	40.1	39.1	
Grade 11	46.5	40.0	44.0	40.0	39.6	47.1	35.3	39.1	38.1	
ACT										(see note 2)
Independent School District No. 191										
Average Composite Score	22.9	23.0	23.0	23.0	23.0	20.8	21.2	20.2	21.1	
State Average Composite Score (1)	22.9	22.8	23.0	22.9	22.9	21.1	21.5	21.5	21.4	

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT. State Average Composite Scores are available through MN Office of Higher Education.

(2) - Due to COVID-19 Pandemic, MCA and ACT testing did not occur in the 2019-2020 school year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHOOL FACILITIES
JUNE 30, 2020
(UNAUDITED)**

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Facility	Use	Constructed	Acres	Classrooms	Square Footage	Capacity	Enrollment (1)
Gideon Pond Elementary	School	1965/1971/1995	13.00	17	75,700	425	486
Edward Neill Elementary	School	1968/1976/1995	10.00	19	68,550	475	335
Marion W. Savage Elementary	School	1950/1954/1957 1961/1963/1965 1971/1990/1992	8.50	23	82,700	575	323
Sioux Trail Elementary	School	1964/1971/1995	13.50	18	75,790	450	289
Vista View Elementary	School	1963/1971/1995	16.50	18	80,069	450	343
Williams Byrne Elementary	School	1967/1971/1995/2016	10.50	24	79,856	450	413
Rahn Elementary	School	1969/1995	16.00	18	67,448	450	283
Sky Oaks Elementary	School	1975	11.00	24	85,850	600	436
Hidden Valley Elementary	School	1989	16.00	24	89,525	600	405
Harriet Bishop Elementary	School	1996	17.36	25	78,107	625	468
Metcalfe Junior High	School	1966/2016	36.00	50	163,372	900	556
Eagle Ridge Junior High	School	1996	31.00	45	132,000	875	674
Nicollet Junior High	School	1970/1995	35.00	50	188,772	900	606
Burnsville Senior High	School	1955/1958/1962 1971/1976/1977 1980/1993/1998/2016	63.50	112	524,283	2,800	2,887
BES Transition Program	School	1978	1.27	3	12,054	193	44
Cedar School	School	1961/1971	10.00	12	60,952	300	90
Diamondhead Education	Office	1971	11.50	16	140,000	430	N/A
WH/Maintenance		1958/1962/1980	Part of BHS Acreage	N/A	20,780	N/A	N/A

N/A - Not Available

(1) Source: 2019-20 MN Department of Education School ADM Served Report

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE
SCHOOL LUNCH PROGRAM DATA
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Average Daily Attendance (1)</u>	<u>Total Lunches Served</u>	<u>Days</u>	<u>Average Daily Participation</u>	<u>Participation as a Percent of Average Daily Attendance</u>
2011	9,184	1,047,712	172	6,091	66.33
2012	9,010	1,059,439	172	6,160	68.36
2013	9,001	1,074,606	172	6,248	69.41
2014	8,901	1,057,173	166	6,369	71.55
2015	8,792	1,074,200	169	6,356	72.30
2016	8,752	1,067,859	170	6,282	71.77
2017	8,693	1,082,421	174	6,221	71.56
2018	8,563	1,040,408	174	5,979	69.83
2019	8,488	1,030,144	169	6,096	71.81
2020 (2)	8,336	697,480	116	6,013	72.13

- (1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of enrollment.
- (2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to the Summer Food Service Program.

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE
SCHOOL LUNCH PROGRAM DATA (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)

Free Lunch		Reduced Lunch	
Number Served	Percent of Total	Number Served	Percent of Total
432,182	41.25 %	97,556	9.31 %
471,515	44.51	95,993	9.06
508,951	47.36	95,527	8.89
520,432	49.23	87,674	8.29
533,864	49.70	102,744	9.56
545,887	51.12	97,590	9.14
545,677	50.41	110,524	10.21
512,908	49.30	115,231	11.08
475,065	46.12	134,711	13.08
322,177	46.19	100,312	14.38

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHEDULE OF INSURANCE COVERAGE
JUNE 30, 2020
(UNAUDITED)**

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Type of Coverage	Amount of Coverage
Property Coverage:	
Real and Personal Property (Blanketed)	\$350,000,000
Unscheduled Locations	None
Valuable Papers and Records	5,000,000
Accounts Receivable - On Premises	1,000,000
Boiler and Machinery Coverage:	
Property Damage	Included in Property Limit
Crime Coverage:	
Employee Dishonesty	500,000
Forgery or Alteration	500,000
Computer Fraud	500,000
Theft of Money and Securities - Inside the Premises	270,000
Theft of Money and Securities - Outside the Premises	270,000
General Liability Coverages:	
General:	
Each Occurrence	1,000,000
General Aggregate Limit	3,000,000
Medical Expense Limit - Any One Person	10,000
Damage to Premises Rented to You	1,000,000
Products/Completed Operations Aggregate	3,000,000
Personal & Advertising Injury	1,000,000
Umbrella Liability:	
Each Occurrence	4,000,000
Aggregate	4,000,000
Self-Insured Retention	0
Business Automobile Liability Coverage:	
Bodily Injury and Property Damage	1,000,000
Personal Injury Protection	Basic
Uninsured Motorists	1,000,000
Underinsured Motorists	1,000,000
Collision	1,000
Comprehensive	500
Educators Legal Liability (Professional)/Employment Practices Liability	
Each Wrongful Act	1,000,000
Aggregate	3,000,000
Educators Legal Liability Deductible	5,000
Employment Practices Liability Deductible	5,000
Storage Tank Environmental Impairment Liability	
Per Pollution Condition	1,000,000
Aggregate	1,000,000
Self-Insured Retention	25,000
Cyber Risk Liability	
Policy Aggregate Limit of Liability	1,000,000

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STUDENT ENROLLMENT
LAST TEN FISCAL YEARS
(UNAUDITED)**

Year Ended June 30,	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2011	160	675	4,386	4,549	9,770	11,287
2012	156	654	4,364	4,411	9,585	11,069
2013	211	768	4,295	4,302	9,576	10,976
2014	191	730	4,323	4,224	9,468	10,864
2015	192	670	4,319	4,122	9,303	10,127
2016	209	600	4,253	4,059	9,121	9,933
2017	180	642	4,174	4,113	9,109	9,932
2018	251	657	3,918	4,015	8,841	9,644
2019	268	646	3,784	3,976	8,673	9,468
2020	264	652	3,553	3,881	8,351	9,127

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

Note 2: Beginning in fiscal 2004, ADM is limited to 1.0 ADM per student.

Note 3: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2011 through 2014	1.250	1.000	0.612	1.115	1.060	1.300
Fiscal 2015 through 2019	1.000	1.000	1.00	1.00	1.00	1.20

Source: Minnesota Department of Education student reporting system

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
EXPENDITURES PER STUDENT
YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

331

	<u>State Average 2019</u>	<u>ISD No. 191 2019</u>
Expenditures Per Student (ADM) (1)		
General Fund:		
District Level Administration	\$ 622	\$ 481
School Level Administration	501	663
Regular Instruction	5,417	6,025
Career and Technical Instruction	168	228
Special Education	2,403	2,850
Student Activities/Athletics	326	237
Instructional Support Services	650	1,269
Pupil Support Services	392	407
Operations, Maintenance, and Other	950	1,068
Student Transportation	790	930
Capital Expenditures	<u>806</u>	<u>667</u>
Total General Fund Expenditures	<u>\$ 13,025</u>	<u>\$ 14,825</u>
ADM Used Per Profile Model Format		<u>9,468</u>

(1) Average daily membership (ADM) is a measure of student attendance.

Note: School District Profiles Report not available for June 30, 2020.

Source: Minnesota Department of Education School District Profiles Report

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA**

**INTERNAL CONTROL AND MINNESOTA LEGAL COMPLIANCE
REQUIRED REPORTS**

JUNE 30, 2020

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

School Board
Independent School District No. 191
Burnsville, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Independent School District No. 191's basic financial statements, and have issued our report thereon dated October 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Independent School District No. 191's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191'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 financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Independent School District No. 191's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Independent School District No. 191's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
October 23, 2020



INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

School Board
Independent School District No. 191
Burnsville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 23, 2020.

In connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 191 failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters, except as described in the Schedule of Findings and Recommendations as item 2020-001. 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. 191's written response to the legal compliance finding identified in our audit is described in the Schedule of Findings and Recommendations. Independent School District No. 191's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
October 23, 2020

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
YEAR ENDED JUNE 30, 2020**

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Section I – Financial Statement Findings

None noted in the current year.

Section II – Minnesota Legal Compliance Findings

FINDING: 2020-001 UNCLAIMED PROPERTY

Condition: The Districts outstanding checklist as of June 30, 2020 included a total of \$20,864 in unclaimed checks outstanding at year-end with durations outstanding ranging from 3 years old to 6 years old.

Criteria: Minnesota Statute Sections 345.38 345.43 states that if the District's records show unclaimed or uncashed checks or other intangible property held for more than three years, they are to pay or deliver these items to the state Commissioner of Commerce.

Effect: The District was not in compliance with this legal requirement.

Cause: The District had not been remitting these monies to the state every year to ensure there are not items older than 3 years outstanding at the end of each fiscal year.

Context: There were 85 old unclaimed outstanding checks totaling \$20,864 at year-end with durations outstanding ranging from 3 years old to 6 years old past the District November reporting date to the State.

Recommendation: We recommend that the District remit its unclaimed old outstanding checks annually.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Finance, are the officials responsible for ensuring implementation of the corrective action plan.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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FINDING: 2020-001 UNCLAIMED PROPERTY (CONTINUED)

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2021.

Plan to Monitor Completion of CAP:

The Board of Education and administration will be monitoring this corrective action plan.



October 23, 2020

School Board
Independent School District No. 191
Burnsville-Eagan-Savage Schools
Burnsville, Minnesota

This Executive Audit Summary and Management Report presents information which we believe is important to you as members of the school board. We encourage you to review the sections of this report, the audited financial statements, and the auditors' reports.

We would be pleased to furnish additional information with respect to these suggestions and discuss this memorandum with you at your convenience. We wish to express our appreciation to the District for the courtesies, cooperation, and assistance extended to us during the course of our work.

CliftonLarsonAllen LLP

Dennis Hoogeveen, CPA
Principal

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191**

EXECUTIVE AUDIT SUMMARY (EAS)

JUNE 30, 2020

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
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**EXECUTIVE AUDIT SUMMARY (EAS)
FOR
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
YEAR ENDED JUNE 30, 2020**

AUDIT FINDINGS AND RESULTS

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial records for the year ended June 30, 2020.

Audit Opinion – The financial statements are fairly stated. We issued what is known as a “clean” or an “unmodified” audit report.

Yellow Book Compliance Findings – No compliance issues were reported in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.

Internal Controls Over Financial Reporting – No “material weaknesses” in internal controls were noted.

Legal Compliance – One compliance issue was reported with respect to Minnesota Statutes related to the unclaimed property requirements.

Fund Balance – The District's General Fund unassigned fund balance increased by \$2,537,881 (UFARS basis) during fiscal 2019-2020, changing from a balance of \$7,738,652 to a balance of \$10,276,533 at June 30, 2020. Total fund balance of the General Fund increased by \$4,947,012 from operations and \$94,616 from a fund balance restatement, ending at \$20,326,027 as of June 30, 2020. The ending unassigned fund balance represents a balance of 8.07% of General Fund expenditures. A District's fund balance is an important aspect in considering the District's financial wellbeing since a healthy fund balance represents things such as cashflow, as a cushion against unanticipated expenditures, enrollment declines, funding deficiencies, state aid metering changes and aid prorations at the state level and similar issues.

Enrollment – For fiscal 2019-2020, Burnsville-Savage-Eagan Public Schools served an estimated total adjusted average daily membership of 8,350.57 (or 9,126.75 adjusted pupil units). For fiscal 2018-2019, Burnsville-Savage-Eagan Public Schools had served total adjusted average daily membership of 8,672.60 (or 9,467.74 adjusted pupil units).

Budget to Actual – Total revenues on a net basis in the General Fund were approximately \$688,000 (or 0.52%) higher than the final budgeted amount while total expenditures on a net basis were approximately \$5.4 million (or 4.0%) lower than had been budgeted. The net effect of budget variances was an increase to total fund balance that was approximately \$6.1 million more than had been reflected in the District's final amended budget.

Statement of Net Position

The Statement of Net Position essentially tells you what your District owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the District has leftover to use for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, the statement divides the net position into three components: net investment in capital assets, restricted net position, and unrestricted net position. Beginning in fiscal 2015, the District was required to implement GASB Statement No. 68, which significantly impacted the District's ending net position as a result of recording the District's estimated share of the respective unfunded liability for the statewide pension plans for TRA and PERA. The ending balance of the Net Pension Liability at June 30, 2019, had decreased significantly as a result of GASB requirements related to the actuarial calculations. The following table presents components of the District's net position at year-end, along with a simplified reconciliation of the difference between the governmental fund balances and total net position:

	As of June 30,	
	<u>2020</u>	<u>2019</u>
Total Fund Balance for Governmental Funds	\$ 28,882,954	\$ 22,884,203
Capital Assets, Less Accumulated Depreciation	141,769,050	147,116,967
Long-Term Liabilities	(137,992,646)	(145,806,581)
Net Pension Liability-Related Balances	(122,489,077)	(115,129,737)
Other Postemployment Benefits Liability	(9,491,848)	(8,802,862)
Internal Service Funds Net Position	24,158,089	23,164,898
Other - Net	(1,349,567)	(1,336,401)
Total Net Position - Governmental Activities	<u>\$ (76,513,045)</u>	<u>\$ (77,909,513)</u>
Net Position:		
Net Investment in Capital Assets	\$ 18,169,748	\$ 17,556,925
Restricted	10,055,184	7,213,277
Unrestricted	(104,737,977)	(102,679,715)
Total Net Position - Governmental Activities	<u>\$ (76,513,045)</u>	<u>\$ (77,909,513)</u>

Most of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory reserves) or by the nature of the fund they are in (e.g. unrestricted food service fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unreserved fund balances, offset against noncapital long-term obligations such as vacation or severance payable and beginning in fiscal 2015 the District's estimated share of the unfunded portion of statewide pension plans. Consequently, many Minnesota school districts have accumulated deficits in this component of net position.

Statement of Activities

The Statement of Activities tracks the District's yearly revenues and expenses, as well as any other transactions that increase or reduce total net position. These amounts represent the full cost of providing education. This statement provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation of long-lived capital assets, and other accrual-based expenses. As mentioned previously, the line item for "Change in Net Pension Liability" was a new requirement beginning in fiscal 2015. The following table presents a simplified reconciliation of the change in the District's governmental fund balances to the change in total net position for fiscal years 2020 and 2019:

	Year Ended June 30,	
	2020	2019
Net Change in Fund Balance - Total Governmental Funds	\$ 5,904,135	\$ (1,491,837)
Capital Asset Purchases	4,077,759	2,291,117
Depreciation	(9,425,676)	(11,042,211)
Repayment of Debt	7,409,689	6,720,495
Pension Expenses	(7,359,340)	29,574,380
Change in Other Long-Term Liabilities	436,872	425,535
Change in Net Position of Internal Service Funds	993,191	577,573
Other - Net	(734,778)	(166,967)
Change in Net Position - Governmental Activities	<u>\$ 1,301,852</u>	<u>\$ 26,888,085</u>

I. FINANCIAL RESULTS

Fund Balances

ISD #191 - BURNSVILLE-EAGAN-SAVAGE
AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$7,833,268	\$101,515,050	\$96,424,675	(\$2,647,110)	\$10,276,533
B. NONSPENDABLE FOR PREPAIDS	\$469,392		\$33,935		\$435,457
B. NONSPENDABLE	\$469,392	\$0	\$33,935	\$0	\$435,457
C. COMMITTED FOR					
PROGRAM CARRYOVER - NONCAPITAL	\$800,655	\$104,808			\$905,463
PROGRAM CARRYOVER - FACILITIES RENTAL	\$356,530	\$171,854	\$161,021		\$367,363
PRO PAY PROGRAM	\$393,009	\$2,322,530	\$2,253,156		\$462,383
C. COMMITTED	\$1,550,194	\$2,599,192	\$2,414,177	\$0	\$1,735,209
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$118,648	\$532,043	\$413,395	\$0
STUDENT ACTIVITIES	\$0	\$418,819	\$166,320		\$252,499
CAREER AND TECH PROGRAM	\$0	\$229,732	\$1,357,616	\$1,127,884	\$0
LEARNING AND DEVELOPMENT	\$0	\$1,798,186	\$1,798,186		\$0
BASIC SKILLS	\$0	\$9,127,422	\$9,190,008	\$62,586	\$0
BASIC SKILLS EXTENDED TIME	\$0	\$455,315	\$455,315		\$0
STAFF DEVELOPMENT	\$0	\$1,174,851	\$2,218,096	\$1,043,245	\$0
AREA LEARNING CENTER	\$2,561,970	\$3,492,484	\$2,314,606		\$3,739,848
ACHIEVEMENT & INTEGRATION	\$0	\$1,984,672	\$1,984,672		\$0
SAFE SCHOOLS	\$0	\$757,334	\$757,334		\$0
MEDICAL ASSISTANCE	\$0	\$378,755	\$228,838		\$149,917
LONG-TERM FACILITIES MAINTENANCE (LTFM)	(\$321,577)	\$2,305,575	\$1,895,256		\$88,742
OPERATING CAPITAL	\$2,995,868	\$3,000,184	\$2,818,841		\$3,177,211
TECHNOLOGY LEVY	\$289,900	\$2,889,978	\$2,709,267		\$470,611
D. RESTRICTED	\$5,526,161	\$28,131,955	\$28,426,398	\$2,647,110	\$7,878,828
TOTAL GENERAL FUND	\$15,379,015	\$132,246,197	\$127,299,185	\$0	\$20,326,027
BUDGET		\$131,557,739	\$132,732,345		\$14,204,409
DIFFERENCE		\$688,458	(\$5,433,160)		\$6,121,618
% VARIANCE		0.52%	-4.09%		

I. FINANCIAL RESULTS (CONTINUED)

Fund Balances (Continued)

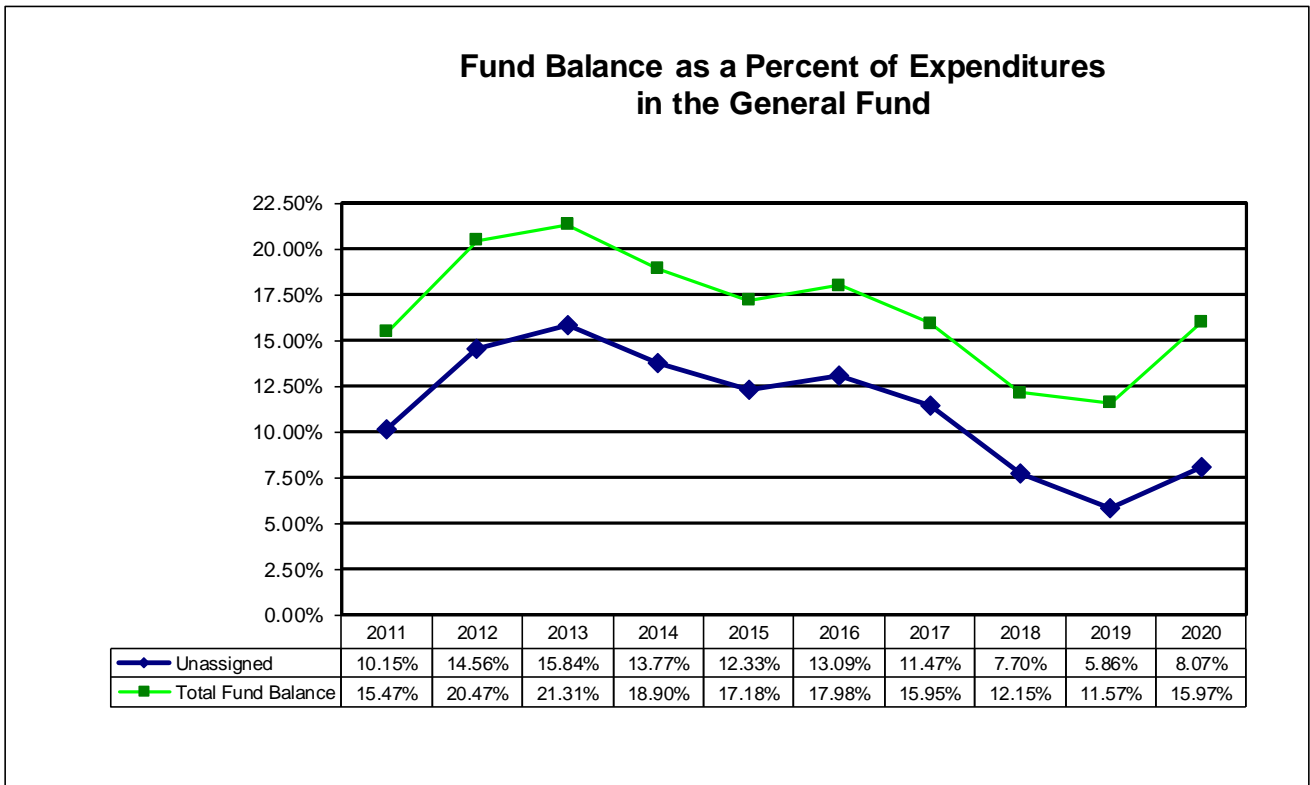
ISD #191 - BURNSVILLE-EAGAN-SAVAGE
AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
FOOD SERVICE					
NONSPENDABLE FOR INVENTORY	\$125,257	\$118,973			\$244,230
RESTRICTED FOR FOOD SERVICE	\$888,921	\$5,501,502	\$5,609,449		\$780,974
BUDGET		\$5,727,678	\$5,870,433		\$871,423
TOTAL FOOD SERVICE	\$1,014,178	\$5,620,475	\$5,609,449	\$0	\$1,025,204
DIFFERENCE		(\$107,203)	(\$260,984)		\$153,781
% VARIANCE		-1.87%	-4.45%		
COMMUNITY EDUCATION					
NONSPENDABLE FOR PREPAIDS	\$1,348		\$1,348	\$0	\$0
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	(\$24,726)	\$4,877,398	\$4,114,428	(\$7,033)	\$731,211
EARLY CHILDHOOD FAMILY ED	\$0	\$547,064	\$547,064		\$0
SCHOOL READINESS	\$343,220	\$752,361	\$714,726		\$380,855
ADULT BASIC EDUCATION	\$0	\$641,271	\$648,304	\$7,033	\$0
OTHER PURPOSES	\$0	\$71,749	\$40,565		\$31,184
BUDGET		\$6,965,473	\$6,854,178		\$431,137
TOTAL COMMUNITY EDUCATION	\$319,842	\$6,889,843	\$6,066,435	\$0	\$1,143,250
DIFFERENCE		(\$75,630)	(\$787,743)	\$0	\$712,113
% VARIANCE		-1.09%	-11.49%		
CAPITAL PROJECTS FUND					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$2,504,377	\$30,886	\$444,000		\$2,091,263
LTFM (PREV ALT FACIL PROG)	\$296,436		\$296,436		\$0
BUDGET		\$30,000	\$600,000		\$2,230,813
TOTAL CAPITAL PROJECTS	\$2,800,813	\$30,886	\$740,436	\$0	\$2,091,263
DIFFERENCE		\$886	\$140,436		(\$139,550)
% VARIANCE		2.95%	23.41%		
DEBT SERVICE					
NONSPENDABLE FOR PREPAIDS	\$2,325,779		\$2,325,779		\$0
A. RESTRICTED FOR					
OPERATING	\$903,089	\$11,077,269	\$8,057,750		\$3,922,608
OPEB BOND DEBT SERVICE	\$236,103	\$1,412,005	\$1,273,506		\$374,602
BUDGET		\$12,813,093	\$13,061,198		\$3,216,866
TOTAL DEBT SERVICE	\$3,464,971	\$12,489,274	\$11,657,035	\$0	\$4,297,210
DIFFERENCE		(\$323,819)	(\$1,404,163)		\$1,080,344
% VARIANCE		-2.53%	-10.75%		
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$251,637	\$957,112	\$759,594		\$449,155
HEALTH BENEFITS SELF-INSURANCE	\$8,097,402	\$21,262,967	\$20,293,814		\$9,066,555
SEVERANCE BENEFITS	\$2,650,120	\$278,846	\$139,732		\$2,789,234
OTHER POST-EMPLOYMENT BENEFITS	\$12,165,739	\$470,616	\$783,210		\$11,853,145
TOTAL INTERNAL SERVICE FUNDS	\$23,164,898	\$22,969,541	\$21,976,350	\$0	\$24,158,089
TRUST FUNDS					
CUSTODIAL FUND	\$135,831	\$6,951	\$78,710		\$64,072
TOTAL TRUST FUNDS	\$230,447	\$6,951	\$78,710	\$0	\$64,072

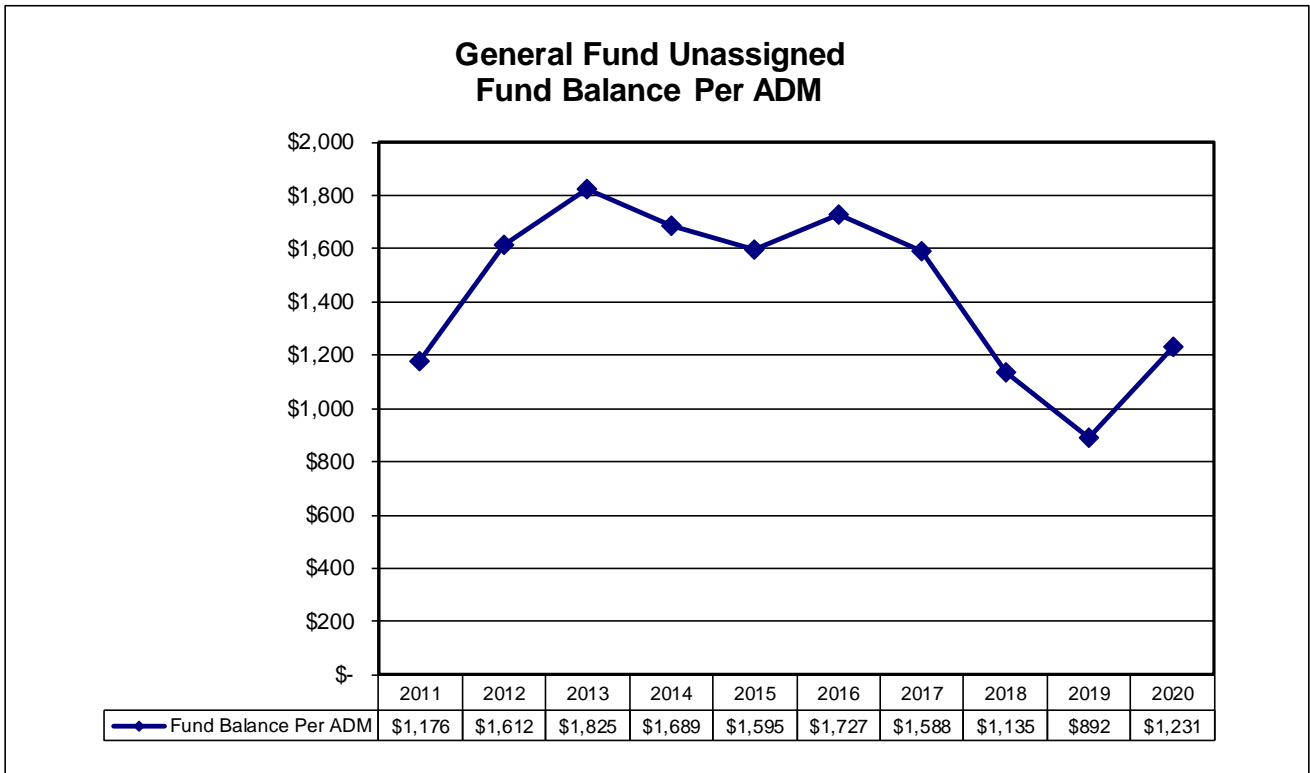
I. FINANCIAL RESULTS (CONTINUED)

Fund Balances (Continued)

As a percentage of annual expenditures:



Per student served for aid:

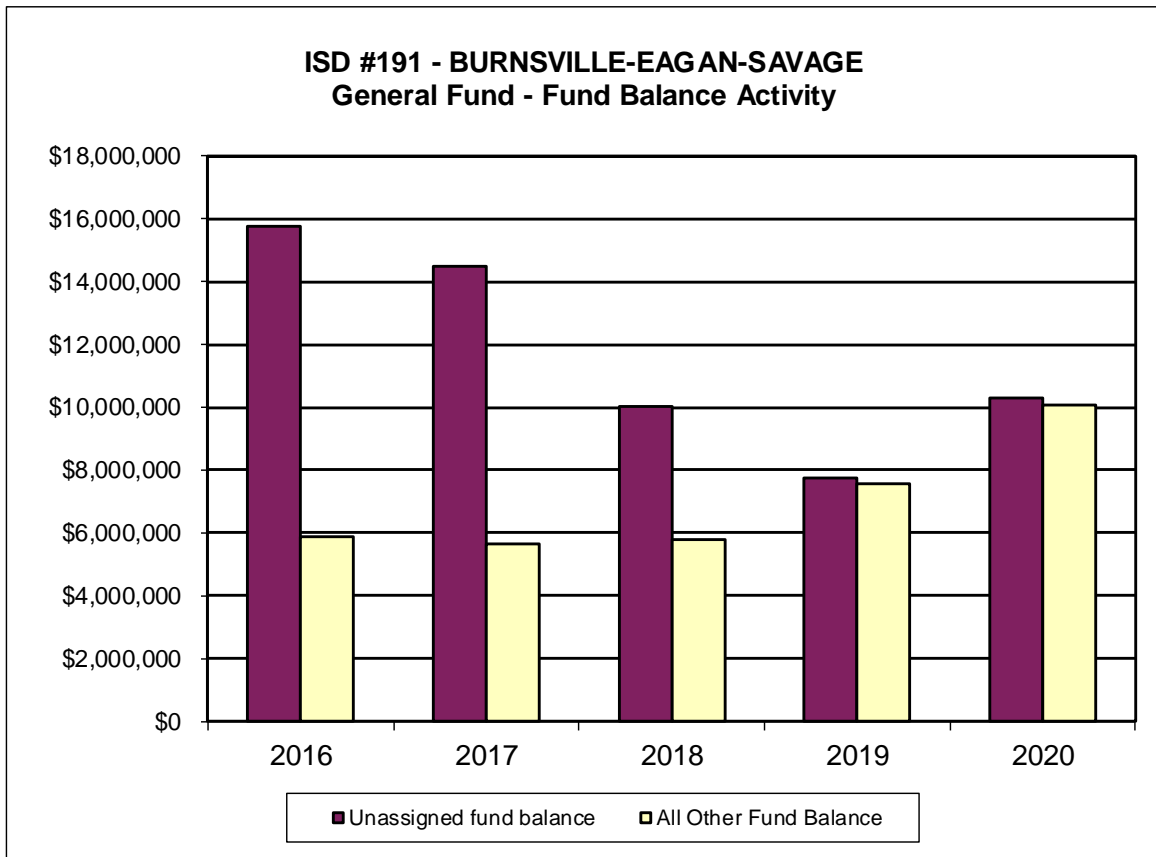


I. FINANCIAL RESULTS (CONTINUED)

Fund Balances of the General Fund

Unless otherwise noted, all graphs and charts reflect the combined activity of the District's General Fund.

<u>UFARS Basis</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Unassigned Fund Balance	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458	\$ 7,738,652	\$ 10,276,533
All Other Fund Balance	5,881,689	5,649,650	5,790,746	7,545,747	10,049,494
Total Fund Balance	<u>\$ 21,629,697</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>	<u>\$ 20,326,027</u>
Total Expenditures	<u>\$ 120,269,787</u>	<u>\$ 126,130,083</u>	<u>\$ 130,123,536</u>	<u>\$ 132,076,288</u>	<u>\$ 127,299,185</u>
Unassigned Fund Balance as a % of Total Expenditures	<u>13.09%</u>	<u>11.47%</u>	<u>7.70%</u>	<u>5.86%</u>	<u>8.07%</u>



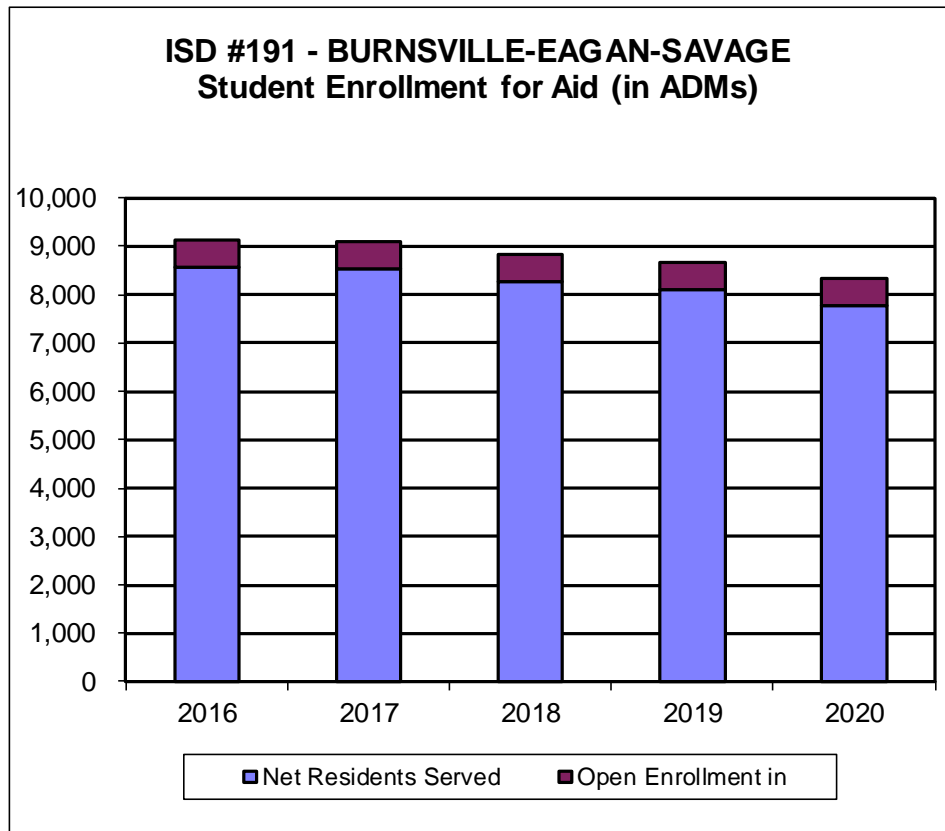
As reflected in the graph above, the District had been able to maintain financial strength through cost cutting measures and through community support for the operating referendum. For fiscal years 2018 and 2019, the Board chose to utilize available fund balance to finance the operating deficits.

I. FINANCIAL RESULTS (CONTINUED)

Students Served for Aid

	2016	2017	2018	2019	2020
Total Residents	10,652.86	10,708.91	10,548.77	10,635.48	10,548.49
Open Enrollment Out *	(2,092.06)	(2,169.47)	(2,281.84)	(2,536.98)	(2,762.69)
Net Residents Served	8,560.80	8,539.44	8,266.93	8,098.50	7,785.80
Open Enrollment In	560.01	569.96	565.59	574.10	564.77
Net ADM Served	9,120.81	9,109.40	8,832.52	8,672.60	8,350.57
Net Pupil Units Served	9,932.59	9,931.97	9,634.79	9,467.74	9,126.75

* - includes enrolled in charter schools



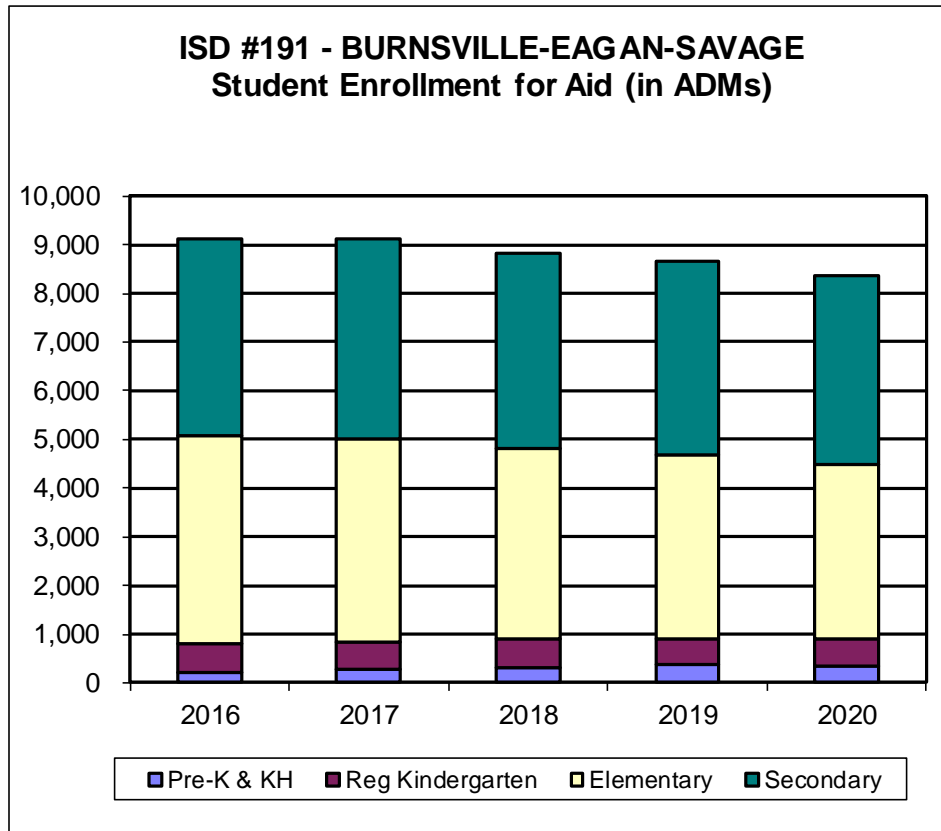
As reflected in the above chart and graph, the District's net open enrollment has continued to see significant increases in the net open enrollment out in recent years.

APPENDIX A

FINANCIAL TRENDS OF YOUR DISTRICT

Within this report there are a number of areas where condensed financial statement data has been presented.

Student Enrollment

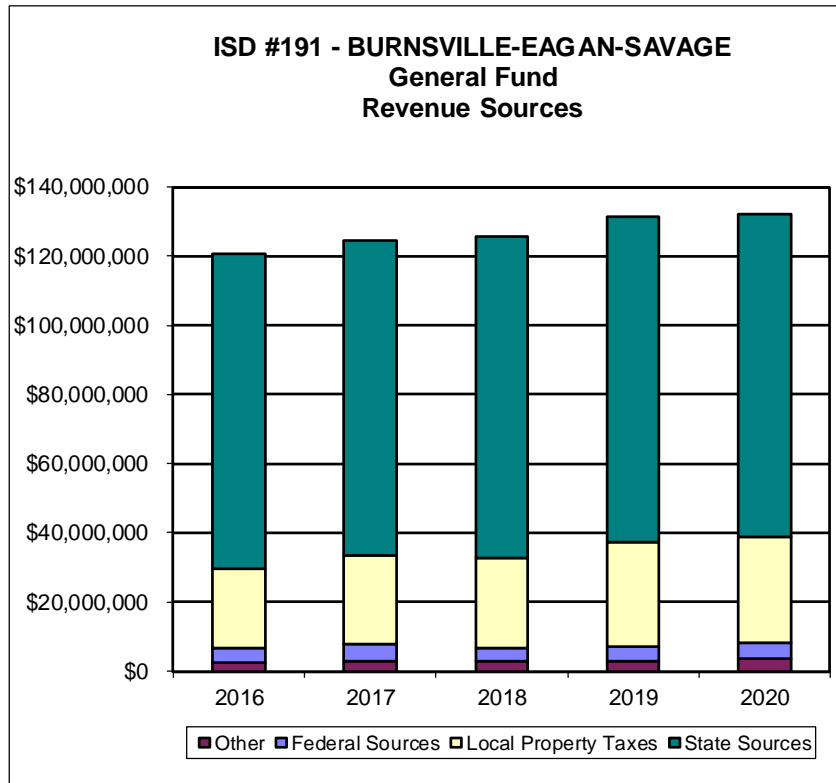


	2016	2017	2018	2019	2020
Pre-K, VPK & KH	208.53	268.11	327.04	377.25	357.08
Reg Kindergarten	600.16	554.50	574.78	536.06	559.27
Elementary	4,253.29	4,173.86	3,919.33	3,783.64	3,553.30
Secondary	4,058.83	4,112.93	4,011.37	3,975.65	3,880.92
Net ADM Served	<u>9,120.81</u>	<u>9,109.40</u>	<u>8,832.52</u>	<u>8,672.60</u>	<u>8,350.57</u>
Percent Change	(2.05)%	(0.13)%	(3.04)%	(1.81)%	(3.71)%

As noted in the above chart, the District's student count for fiscal 2019-2020 was 322 ADM (or 3.71%) lower than for the prior year.

General Fund Revenue

The following table and graph summarizes the District’s General Fund Revenue sources for the last five years.



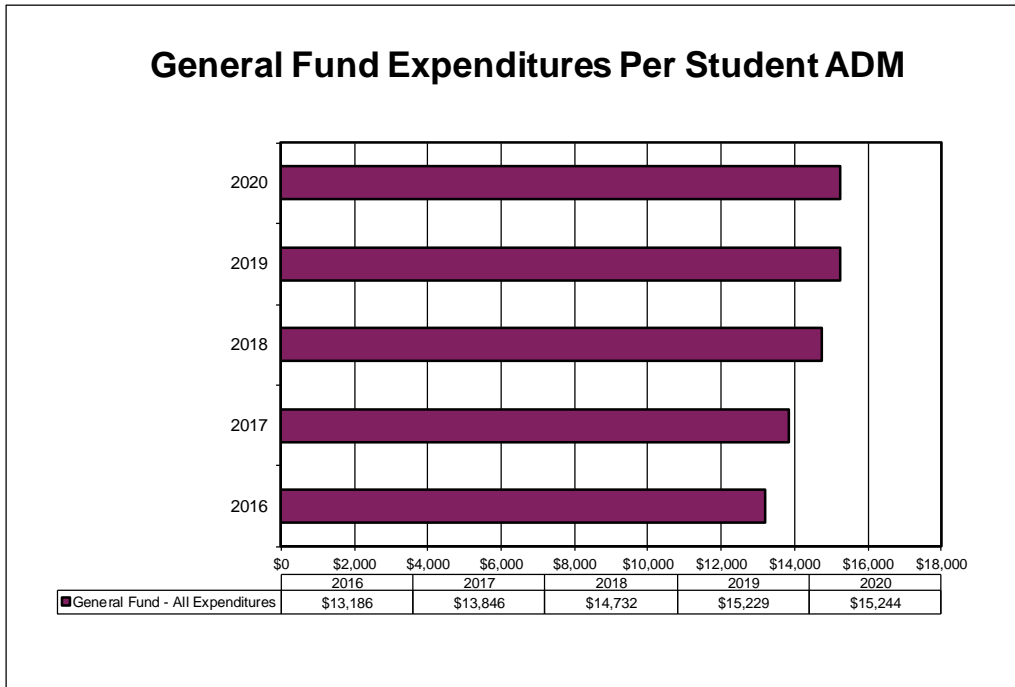
The table below illustrates the fluctuation that occurs between the taxes and state aid categories based on legislative activity. The Legislature determines what portion of the general education funding formula will be paid by local taxpayers. In addition, when the tax shift percentage changes or the state provides property tax relief, this only impacts the mix between state aids and taxes and does not change total revenue. The five-year span represents a period where no individual year is impacted by the effect of a tax shift entry which is a budgeting tool used by the Minnesota Legislature to balance the budget when needed. Although not impacted by accounting entries like aid and tax shifts, school finance in Minnesota continues to be a very difficult subject to explain to the general public.

	2016	2017	2018	2019	2020
Local Property Taxes	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688	\$ 30,501,788	\$ 30,562,243
State Sources	90,837,480	90,931,906	92,932,943	94,084,001	93,374,496
Federal Sources	4,170,967	4,763,107	4,008,431	4,154,299	4,602,284
Other	2,659,840	3,044,658	2,724,031	2,799,031	3,707,174
Total Revenues	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093	\$ 131,539,119	\$ 132,246,197

	2016	2017	2018	2019	2020
Local Property Taxes	19 %	21 %	21 %	23 %	23 %
State Sources	75	73	74	72	71
Federal Sources	3	4	3	3	3
Other	2	2	2	2	3
Total Revenues	100 %	100 %	100 %	100 %	100 %

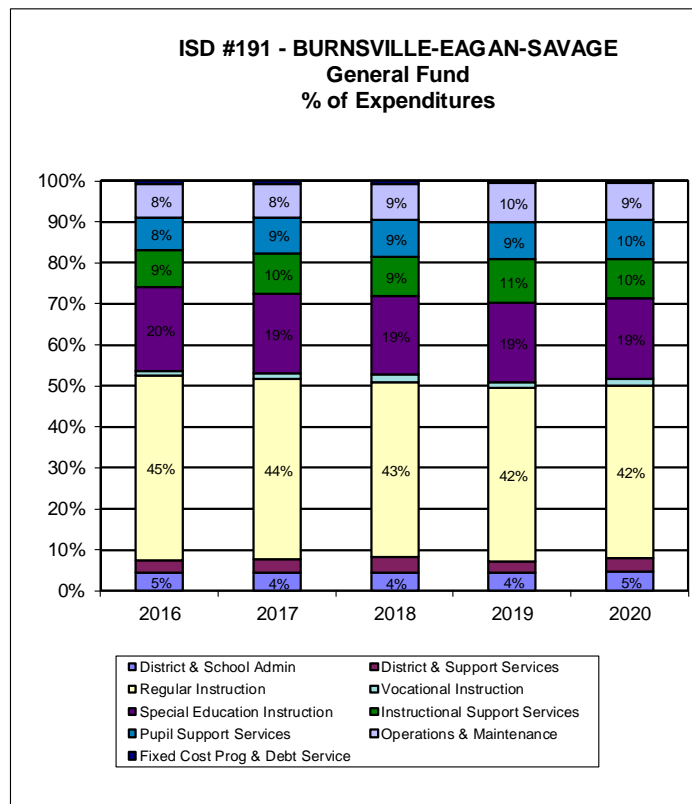
Expenditures Per Student

Expenditures per Student (average daily membership) are summarized in the following graph.



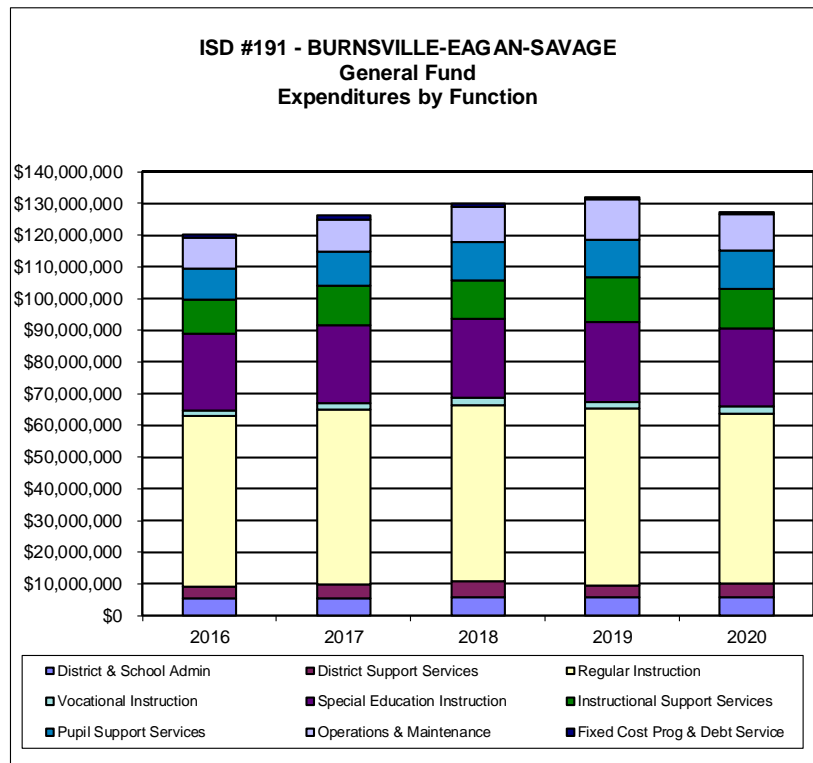
In fiscal 2020, General Fund expenditures per student remained unchanged while total ADMs served decreased 3.71%.

The following schedule shows total expenditures of the General Fund by program type:



Expenditures Per Student (Continued)

	2016	2017	2018	2019	2020
District and School Admin	\$ 5,536,309	\$ 5,540,777	\$ 5,713,911	\$ 5,825,527	\$ 5,942,122
District Support Services	3,531,663	4,294,058	5,145,446	3,524,970	4,359,684
Regular Instruction	54,043,785	55,203,196	55,507,587	55,963,544	53,484,300
Vocational Instruction	1,452,112	1,936,107	2,293,310	2,046,040	2,150,191
Special Education Instruction	24,455,459	24,533,048	24,837,327	25,423,086	24,719,470
Instructional Support Services	10,819,656	12,409,064	12,317,991	13,902,867	12,484,339
Pupil Support Services	9,766,662	11,028,619	11,880,056	11,887,039	12,120,045
Operations and Maintenance	9,573,137	10,144,537	11,427,371	12,721,947	11,200,675
Fixed Cost Prog and Debt Service	1,091,004	1,040,677	1,000,537	781,268	838,359
Total Expenditures	\$ 120,269,787	\$ 126,130,083	\$ 130,123,536	\$ 132,076,288	\$ 127,299,185



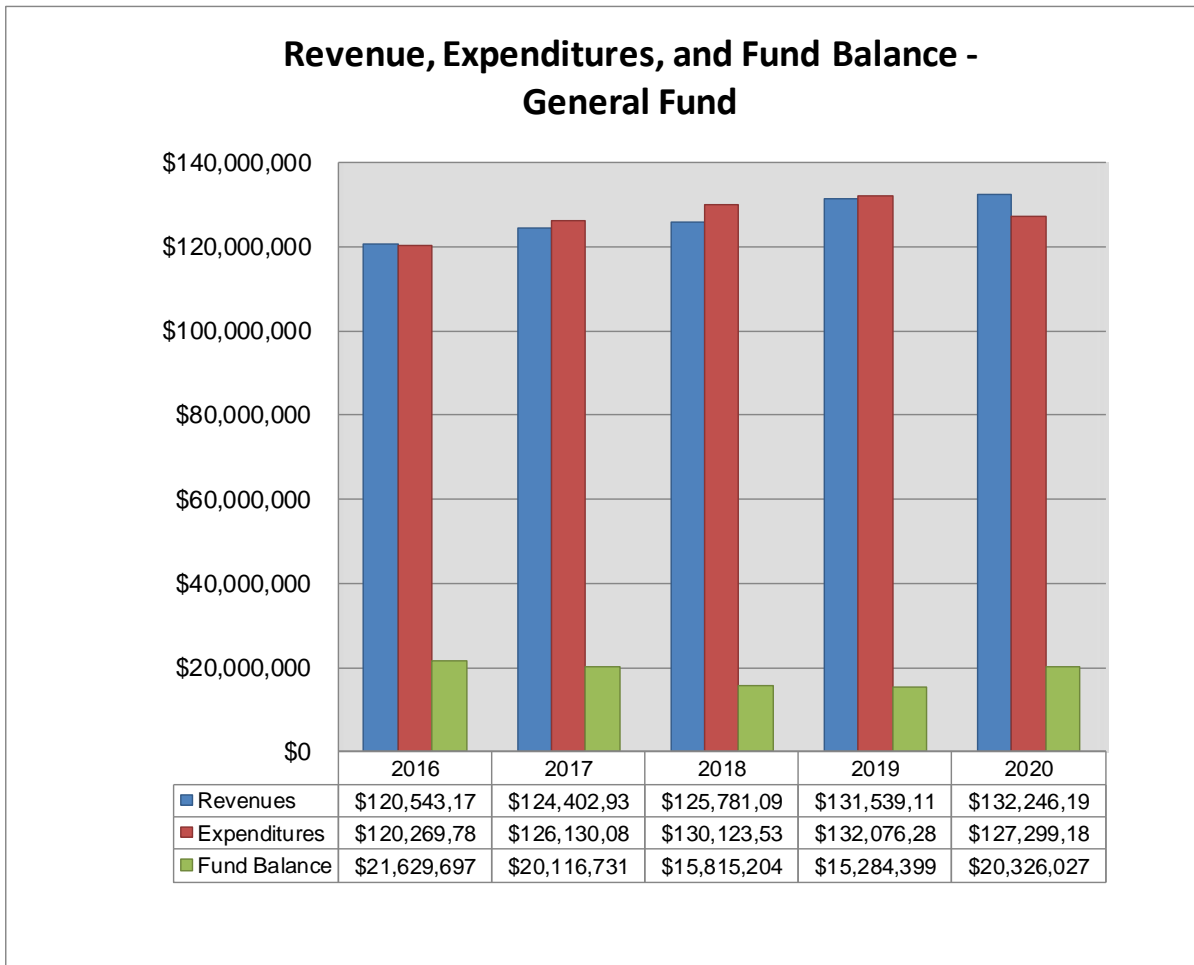
The following chart summarizes District General Fund Expenditures by object type.

	2020				2019	2018
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
Salaries	\$ 76,437,643	\$ 73,307,987	\$ (3,129,656)	(4.09)%	\$ 75,009,494	\$ 74,097,361
Employee Benefits	29,904,266	29,675,127	(229,139)	(0.77)	29,783,336	29,360,147
Purchased Services	18,107,193	17,020,334	(1,086,859)	(6.00)	18,286,055	17,854,686
Supplies and Materials	2,963,834	2,718,323	(245,511)	(8.28)	3,212,980	3,636,499
Capital Expenditures	4,097,566	3,230,989	(866,577)	(21.15)	4,643,582	3,796,740
Other Expenditures	1,221,843	1,346,425	124,582	10.20	1,140,841	1,378,103
Total Expenditures	\$ 132,732,345	\$ 127,299,185	\$ (5,433,160)	(4.09)%	\$ 132,076,288	\$ 130,123,536

As reflected above, total expenditures of the General Fund were 4.5% under the budgeted amount. Capital expenditure budgets are typically the highest variance as a percentage because of the issue of timing while supplies and materials are often second highest because the budget is often subject to carryover if not expended by year-end.

General Fund Operations and Financial Position (UFARS Basis)

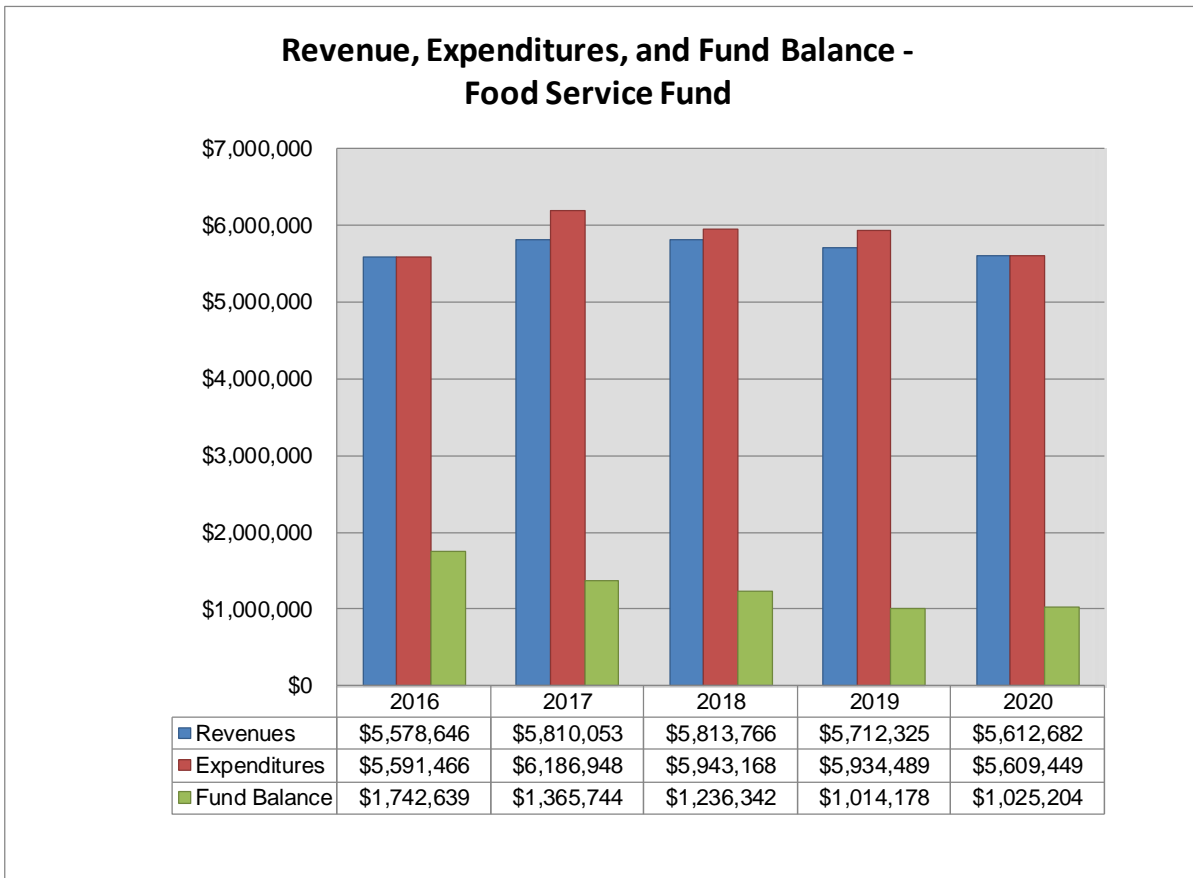
The following table presents five years of comparative operating results for the District's General Fund.



The District's General Fund unassigned fund balance changed by \$2,537,881 during fiscal 2019-2020, increasing from \$7,738,652 to \$10,276,533 at June 30, 2020. Total fund balance of the General Fund increased by \$4,947,012 from operations and \$94,616 from a restatement, ending at \$20,326,027 as of June 30, 2020. The ending unassigned fund balance represents 8.07% of General Fund expenditures.

Food Service Fund

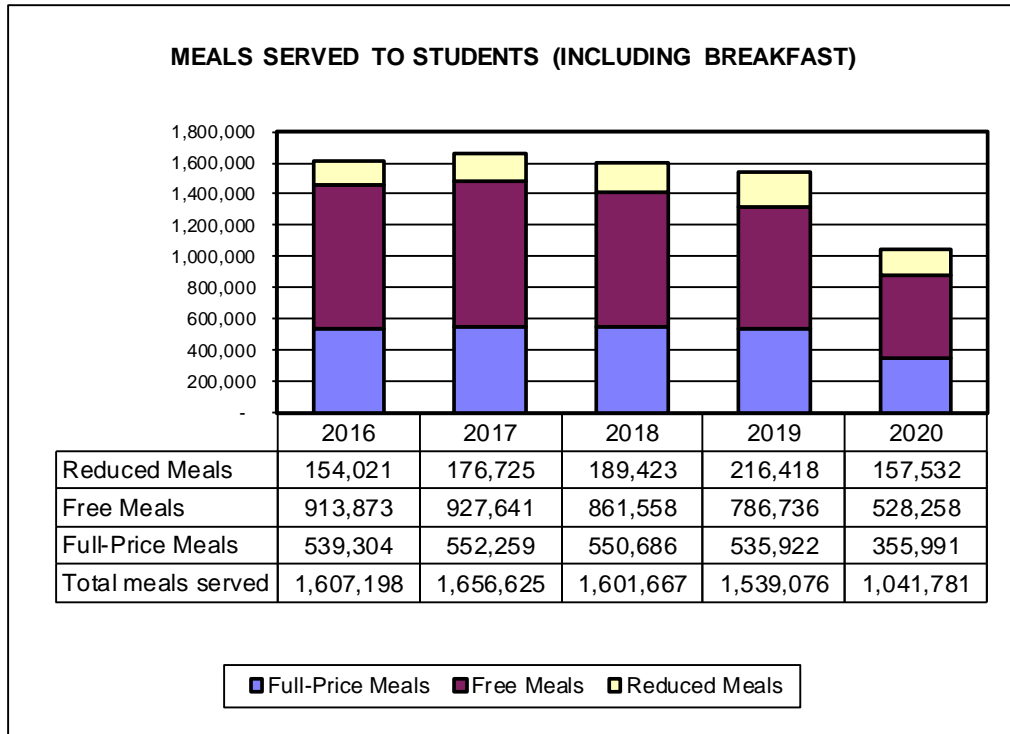
The following chart reflects the growth of the Food Service Program over the past five years:



Total revenues and other financing sources exceeded total expenditures by \$11,026 in the District’s Food Service Fund for 2020, resulting in a fund balance of \$1,025,204 at June 30, 2020. The District utilized \$73,443 of the available fund balance for capital expenditure needs of the child nutrition program.

Total actual revenues were lower than the budgeted amount by a net of \$106,996 or 1.9%. While meal sales were down significantly as a result of the impact of Covid-19, federal revenue sources were significantly higher than had been reflected in the District’s budget. Total expenditures were lower than the budgeted amount by \$260,984. The net impact of these variances was an increase to fund balance that was approximately \$154,000 more than had been reflected in the final budget.

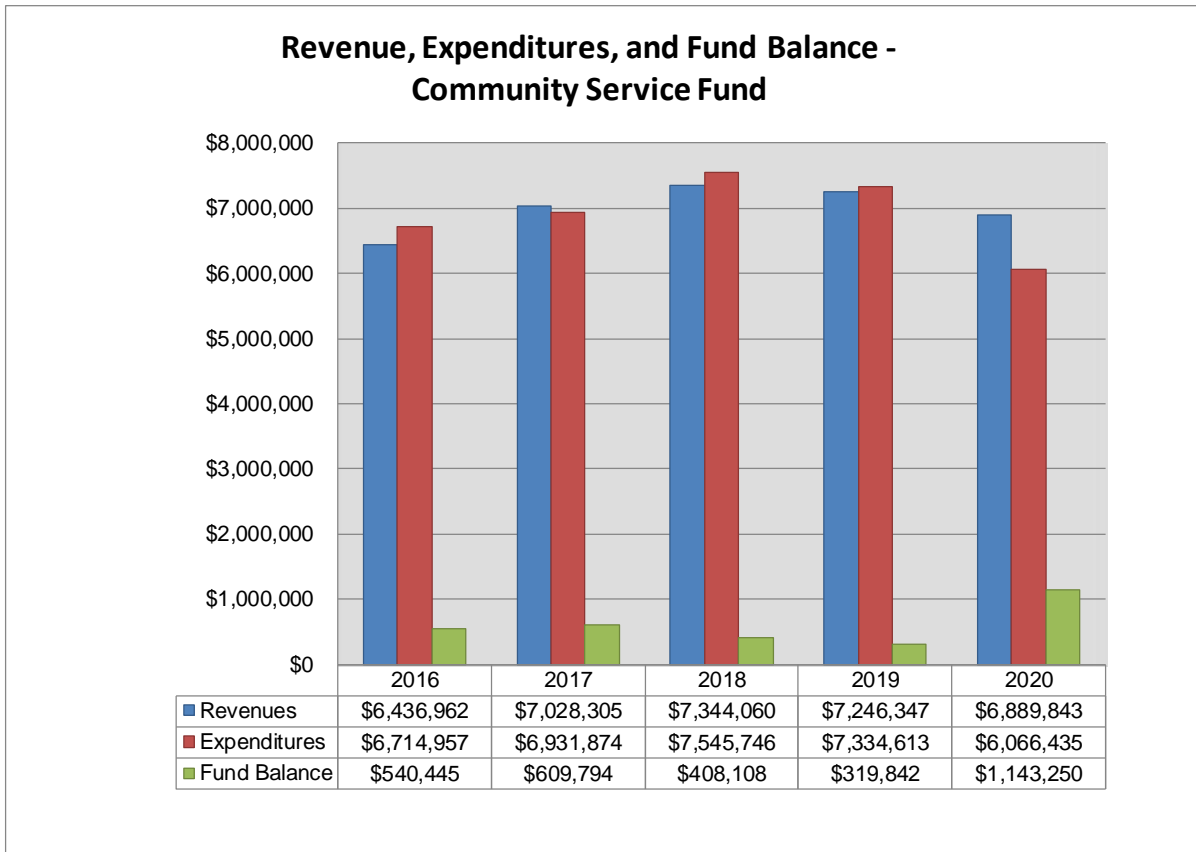
Food Service Fund (Continued)



	Year Ended June 30,				
	2016	2017	2018	2019	2020
Percentage of Total Meals Served by Type (including Breakfast):					
Full Price Meals	33.6 %	33.3 %	34.4 %	34.8 %	34.2 %
Reduced Price Meals	9.6	10.7	11.8	14.1	15.1
Free Meals	56.9	56.0	53.8	51.1	50.7
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund:



The District's Community Service Fund results reflected that revenues exceeded expenditures by \$823,408 for fiscal 2020, increasing the combined fund balance from \$319,842 at June 30, 2019 to \$1,143,250 at June 30, 2020. We encourage you to continuously identify ways to increase program revenues and improve the matching of available revenues with corresponding program costs with flexibility built into the program development such that if programs cannot reasonably be operated on a self-sustaining basis the costs are not incurred.

Total revenues of the District's Community Service Fund for 2020 were approximately \$75,630 lower than the budgeted amount while total expenditures were approximately \$788,000 lower than the budgeted amount. The net impact of these variances was to increase total fund balance by approximately \$712,000 more than had been reflected in the budget. As part of any budget update initiated for fiscal 2020-2021, the community services department will want to take these budget variances into consideration in order to limit budget variances to every extent possible.

APPENDIX B

	Expenditures Per Student (ADM) Served					
	Statewide			ISD No. 191		
	All Districts	Seven County Metro Area	Enrollment > than 4,000	Burnsville-Eagan-Savage		
	2019	2019	2019	2018	2019	2020
District and School Admin and Support Services	\$ 1,123	\$ 1,079	\$ 1,022	\$ 1,186	\$ 1,032	\$ 1,172
Regular Instruction (including Co- & Extra-Curricular)	5,743	6,112	5,932	6,134	6,283	6,197
Vocational Instruction (Career & Technical)	168	165	170	238	229	248
Special Education Instruction	2,403	2,505	2,546	2,742	2,859	2,855
Instructional Support Services	650	751	746	1,206	1,374	1,277
Pupil Support Services (Including Transportation)	1,182	1,282	1,231	1,315	1,338	1,405
Operations and Maintenance and Other	950	907	917	1,167	1,179	1,181
General Fund Subtotal	<u>12,219</u>	<u>12,801</u>	<u>12,564</u>	<u>13,987</u>	<u>14,294</u>	<u>14,335</u>
Food Service	559	556	553	646	664	642
Community Service	638	799	747	824	824	702
Capital Expenditure (excluding Building Constr Fund)	806	675	714	444	527	385
Debt Service	<u>1,354</u>	<u>1,454</u>	<u>1,433</u>	<u>1,306</u>	<u>1,300</u>	<u>1,403</u>
Total Pre-K - 12 Operating Expenditures	<u><u>\$ 15,576</u></u>	<u><u>\$ 16,285</u></u>	<u><u>\$ 16,011</u></u>	<u><u>\$ 17,207</u></u>	<u><u>\$ 17,610</u></u>	<u><u>\$ 17,467</u></u>
Percent Change from Prior Year				7.15%	2.34%	-0.81%

Source of Statewide Data: School District Profiles published by the Minnesota Department of Education

District and school admin and support services - all costs related to providing administration to the District (school board, superintendent, principals, assistant superintendents, directors of instructional areas, etc.) and all central office administration (business services, human resources, legal, data processing, other district-wide support activities)

Regular instruction - includes all activities dealing directly with the teaching of pupils including co-curricular and extra-curricular activities and the interaction between teachers and pupils in the classroom (excluding exceptional, vocational and community education instruction) and includes activities of aides or assistants of any type (paraprofessionals, clerks, graders, etc.) who assist in the educational process, except spec ed aides

Vocational instruction - consists of costs related to courses and activities which develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability

Special education instruction - consists of activities providing learning experiences for pupils of any age, who because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction

Instructional support services - activities for assisting instructional staff with content and process of providing learning experiences for pupils in K-12 (curriculum, staff dev, educ media, libraries, and media centers, etc.)

Pupil support services - all services to pupils not classified as instructional (counseling and guidance, health services, psychological services, social work, pupil transportation, and safety, etc.)

Operations and maintenance - activities related to the operation, maintenance, repair and remodeling of all physical plant, facilities, and grounds of the District

Food service - all costs of the Food Service Fund

Community service - all costs of the Community Service Fund

Capital expenditures - all capital expenditures charged to operating funds

Debt service - all debt service costs (principal, interest and fiscal agent costs)

APPENDIX C

LEGISLATIVE ACTIVITY

What follows are some education-related highlights of the 2020 legislative sessions (limited as they were) as summarized from information made available by the Minnesota Department of Education, the Minnesota School Boards Association, and the Minnesota House of Representatives.

General Education

The requirement to reserve a portion of compensatory revenue for extended time programming was eliminated beginning in fiscal 2021. Under the old law, districts would have been required to reserve 7.5% of compensatory revenue for extended time programming in fiscal 2021. However, the 5.5% of fiscal 2020 compensatory revenue (excludes regular formula amount and any grandfathered pilot amount) must still be reserved for extended time. Any balance remaining in balance sheet account 459 as of June 30, 2020 can only be used for extended time unless transferred out in fiscal 2020 or fiscal 2021 using the transfer provisions provided in law.

COVID-19 Formula Adjustments

Expanded the allowable uses of the regional library telecommunications aid for fiscal 2020 and later, to include improving internet access and access to technology with items that are not e-rated, including but not limited to, digital or online resources.

Addressed school finance formula glitches resulting from the conversion to the distance learning model as follows:

- Special Education Aid – fiscal 2020 expenditures for employees and contracted services that would have been eligible for state aid in the absence of school closures due to COVID-19 must be included as eligible expenditures for calculation of aid and for tuition billing, regardless of whether special education services were actually provided during the closure.
- School Meals – State aid savings due to lower meal counts for regular school food service programs are reallocated on a per meal served basis to schools providing summer food service meals between March 16 and June 30, 2020.
- Career and Technical Education (CTE) Revenue – If fiscal 2020 or 2021 revenue based on actual expenditures is below the February 2020 forecast estimate, the Minnesota Department of Education (MDE) is authorized to recalculate the revenue for expenditures incurred on or after March 18, 2020, in an equitable manner (e.g., increase the reimbursement rate) to ensure the full expected amount of funding is distributed to schools. The revenue must be prorated if it would exceed the February 2020 forecast estimates.
- Nonpublic Pupil Transportation Aid – Allows MDE to adjust FY 2020 pupil transportation expenditures used to determine fiscal 2022 aid to ensure that the full amount of aid estimated in the February 2020 forecast is equitably allocated among districts.
- Interdistrict Desegregation or Integration Transportation Aid – Allows MDE to adjust fiscal 2020 pupil transportation expenditures used to determine fiscal 2021 aid to ensure that the full amount of aid estimated in the February 2020 forecast is equitably allocated among districts.
- Adult Basic Education Aid – Allows MDE to recalculate the contact hour reimbursement rate for fiscal 2021 or otherwise adjust the formula to fully spend the amount estimated based on the February 2020 forecast. The aid must be prorated if it would exceed the February 2020 forecast estimates.
- Literacy Incentive Aid – Excludes tests administered during the 2019-20 school year from the three-year averages used in computing the aid for FY 2021, FY 2022, and FY 2023, and allows the commissioner to adjust the formula rates for these years to ensure that the aid does not fall below the amount estimated in the February 2020 forecast.

- School Age Care Revenue – For fiscal 2020 and 2021 only, for spending on or after March 18, 2020, each district's school-age care revenue continues at its approved amounts, and program funds may be reallocated consistent with the process and limitations of the fund transfer provisions in the bill.
- Community Education After-School Enrichment Revenue – For fiscal 2020 and 2021 only, for spending occurring on or after March 18, 2020, after-school enrichment revenue may be reallocated consistent with the process and limitations of the fund transfer provisions in the bill.
- Early Childhood Screening - Directs MDE to calculate the aid for fiscal 2020 and 2021 using the formula amounts set in statute for each age group and the 2018-19 school year counts of children screened for each age group.
- Achievement and Integration Revenue – Authorizes a school district to carry over any unspent balance of its approved budget for fiscal 2020 into fiscal 2021. If spent for approved purposes in fiscal 2021, the district would generate additional fiscal 2021 revenue over and above the regular formula limitations.

Fund Transfers

Allows a school district, charter school, or a cooperative unit to make operating fund and account transfers for fiscal years 2020 and 2021 only. The amounts to be transferred are limited to revenue not already assigned or encumbered by staff salary and benefits, or otherwise encumbered by federal law. There is a requirement that the fund or account transfer be revenue neutral for the district and not affect the receipt of its aid or levy. Board approval is required along with being well documented in the accounting records.

Debt Service Cash Flow

For fiscal 2021 only, a school district unable to make a required debt service payment because of an anticipated delay in property tax receipts may apply for modified cash flow payments under Minnesota Statutes, section 127A.45. The school district must apply in the form and manner specified by the commissioner of education and the commissioner must adjust the timing of Integrated Department of Education Aids System (IDEAS) state aid payments accordingly.

The following provisions were passed as part of the 1st special session.

Transportation Contracts

Contracts for the transportation of children or the purchase of fuel (vehicle or heating) are limited to 10 years in duration.

Referendum Notice

For referendum notices mailed on or after July 1, 2020, the maximum notice period was extended from 30 to 45 days.

APPENDIX D

ACCOUNTING UPDATE

GASB Statement No. 87 – Leases

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. Specifically, this statement:

1. Establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.
2. Defines the “lease term” and clarifies when lessees and lessors should reassess the lease term due to lease modifications or terminations.
3. Defines and establishes recognition criteria for short-term leases.
4. Amends accounting and financial reporting requirements for contracts with multiple components, contract combinations, subleases, and leaseback transactions.

The statement was to be effective for reporting periods beginning after December 15, 2019. However, due to the impact of Covid-19, the effective date was moved back one and a half years to reporting periods beginning after June 15, 2021. Earlier application is encouraged.

STEPS THAT CAN BE TAKEN NOW

- 1) **Gather leases and contracts.** Depending on the number of leases your organization has, this may be a bigger challenge than anticipated. Keep in mind that not all leases are written “lease” agreements. Some contracts also include embedded leases that were previously treated as expenses, so you may be surprised to find more operating leases than you realized. Checking accounts payable for recurring payments may help you locate agreements that you’ll need to analyze.
- 2) **Analyze all contracts to determine which are leases under the new standard.** GASB 87 defines a lease as a “contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset), as specified in the contract, for a period of time in an exchange or exchange-like transaction.” Here are some of the agreements that can be excluded:
 - Short-term leases that are one year or less in duration.
 - Intangibles, such as investment assets, software licenses, and patents.
 - Financed purchases, where ownership of the asset transfers at the end of the lease without an additional payment.
- 3) **Review leases for multiple components.** Some leases include service agreements that will need to be split off from the entire lease. Many agreements (like service agreements and supply contracts) may qualify as leases under GASB 87. Some examples of service contracts that may have embedded leases can include cafeteria equipment, soda fountains, water coolers, coffee machines, etc., where the government may get to use a particular piece of equipment for free in return for the exclusive use of the provider’s products.
- 4) **Determine appropriate materiality thresholds for capitalization.** Work with your auditor to determine what this should be. Be aware that items that are well below that threshold individually may be material in the aggregate.

- 5) **Select a technology solution such as leasing software to help manage your leases.** Unless your organization only has a few leases, the calculations for journal entries and footnote disclosures will most likely be beyond the capabilities of Excel. When choosing a software **solution**, keep in mind that tracking this information from leases will be an ongoing project, so look for one that's easy to use and provides your organization with all the information you'll need. Make sure to consider document storage as part of the capabilities. Entities with greater than 10-20 identified leases may wish to seriously consider a lease software solution and not rely on spreadsheets. Keep in mind that if a government has many similar leases, it may choose to amortize the leased assets as a group rather than individually. Composite depreciation is applied to groups of dissimilar assets, but should not be applied across classes of assets, such as buildings, equipment, furniture, and vehicles.

- 6) **Consider the district's bond covenants, loan covenants, and debt limitations to determine impact.** While a recent update from GASB (GASB 88) specifies that lease liabilities are excluded from the definition of debt for the purposes of financial statement disclosures, it's not clear whether banks, credit rating agencies, or other stakeholders will take a similar stance.

 Adding liabilities for operating leases to the balance sheet may mean that covenants for bond contracts and loan agreements will be violated. If this is the case, you may need to renegotiate those agreements. Contacting these stakeholders and other interested parties early on is crucial.

 Adding to the complexity, the rules and statutes governing debt limitations vary across states, counties and municipalities. You may need to consult with an attorney to determine whether lease liabilities count as debt for those limitations.

- 7) **Develop new district policies and procedures as necessary.** Unlike many other financial controls, you'll need to work as a team with people outside of accounting, including procurement, IT, and legal, to make sure all leases and contracts go through accounting. You may need to educate others about the balance sheet impacts of leases.

- 8) **Do your initial calculations and run the results past your auditor.** Because the calculations are different from the previous treatment of leases, some advisors are recommending performing a trial calculation on a subset of your leases. Then, ask us as your auditors to check your numbers before you do the entire population of leases.

- 9) **Begin the process early.** Early adopters report that they need two or three hours per lease to analyze and extract the data. Adding to the challenge, many government finance professionals wear many hats, and dealing with financial matters may be only a small part of their responsibilities. Be sure to keep the resulting information very organized and accessible and also keep in mind the new information that will be required for footnote disclosures.

- 10) **Start learning and keep learning.** Understanding the new standards is a steep learning curve. You'll need to dedicate time and resources for your team to get up to speed.

GASB Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period

GASB Statement No. 89 provides that for financial statements prepared using the economic resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expense in the period in which the cost is incurred. Such interest cost should not be capitalized as part of the historical cost of a capital asset. Initially effective for reporting periods beginning after December 31, 2019 but postponed to reporting periods beginning after December 15, 2020. Earlier application is encouraged.

GASB Statement No. 90 – Majority Equity Interests—An Amendment of GASB Statements No. 14 and No. 61

GASB Statement No. 90 modifies previous guidance for reporting a government's majority equity interest in a legally separate organization by specifying that this type of interest should be reported as an investment if it meets the definition of an investment as prescribed in GASB 72. For all other holdings of a majority equity interest, a government would report the legally separate organization as a component unit, and the government or fund that holds the interest would report the asset using the equity method. Initially effective for reporting periods beginning after December 15, 2018 but postponed to reporting periods beginning after December 15, 2019.

GASB Statement No. 91 – Conduit Debt Obligations

The primary objective of GASB Statement No. 91 is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. Initially effective for reporting periods beginning after December 15, 2020 but postponed to reporting periods beginning after December 15, 2021.

GASB Statement No. 92 – Omnibus 2020

The primary objectives of this statement are to enhance comparability and consistency by addressing practice issues that have been identified during implementation and application of certain GASB statements.

This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements

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

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

This statement clarifies how the absence of a governing board should be considered in determining whether a primary government is financially accountable for purposes of evaluating potential component units. It also modifies the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The statement also establishes accounting and financial reporting requirements for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans and modifies the investment valuation requirements for all Section 457 plans. The requirements related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. Requirements relating to the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans are effective immediately.



APPENDIX E

FORMAL REQUIRED COMMUNICATIONS

Board of Education
Independent School District No. 191
Burnsville-Eagan-Savage Schools
Burnsville, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated October 23, 2020. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

As described in Note 15 to the financial statements, the District implemented GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this standard, the District reported a restatement for the change in accounting principle in the General Fund, private purpose trust, and governmental activities.

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

Qualitative aspects of accounting practices (continued)

Accounting estimates

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

- Due from Minnesota Department of Education
- Due from other Minnesota school districts
- Due from federal through the Minnesota Department of Education
- Other Postemployment Benefits Payable
- Estimated useful lives of depreciable capital assets
- Estimated proportionate share of PERA's and TRA's net pension liability
- Estimate of self-insurance claims incurred but not reported
- Estimate of the District's liability for severance benefits payable

Management's estimate of the due from Minnesota Department of Education is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2020. The most significant of these is the aid portion of general education revenue. General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the school. Student attendance is accumulated in a statewide database, Minnesota Automated Reporting Student System (MARSS). Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for fiscal year 2020 is not finalized until well into the next fiscal year. MDE calculates amounts owed to the District for special education excess cost tuition billing and adds the amount to the District's special education aid. Because the tuition amounts are based on estimated information, final entitlements are not expected to be known until well into the following fiscal year. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of due from other Minnesota school districts is based on amounts that have been billed to other school districts for rental or other services performed for other Minnesota school districts. Management expects any difference between estimated and actual data will be insignificant.

Management's estimate of due from federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2020. Many federal entitlements require that supporting financial reporting information be provided both in the Uniform Financial Accounting and Reporting Standards (UFARS) accounting system and also the Special Education Data Reporting Application (SEDRA) reporting system. To the extent that these two separate systems are not in agreement and reported in a timely manner, the estimated aid entitlement may be adversely affected. Management expects any differences between estimated and actual data will be insignificant.

Qualitative aspects of accounting practices (continued)

Accounting estimates (continued)

Management's estimate of other postemployment benefits payable is based on an actuarially determined calculation, less actual payments incurred on behalf of retirees and an actuarially determined estimate of implicit rate subsidy, which is the estimated increased cost of premiums due to inclusion of retirees in the same plan as the District's active employees.

Management's estimate of the useful lives for depreciable capital assets is based on guidance recommended by the Minnesota Department of Education and other sources. The useful life of a depreciable capital asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation that is reported at the end of a reporting period.

Management's estimate of the District's proportionate share of PERA's and TRA's Net Pension Liability is based on guidance from GASB Statement No. 68 and each plan's respective allocation tables. Each plan's allocation tables allocate a portion of the plan's net pension liability based on the District's prior fiscal year contributions as a percentage of the total contributions received for the related year by the plan.

Management's estimate of severance benefits payable is based on certain assumptions made by the District as required by GASB 16. The District recorded a liability for accumulated sick leave convertible to severance pay for which it is probable the employees will be compensated. The method used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits and the potential use of sick leave prior to termination.

Management's estimate of the self-insurance liability is based on assumptions made by the District regarding the potential for insurance payouts based on census data collected on all participants. They also factor in information from insurance claim lag reports to show the actual payouts occurring for insurance related to the year under audit. This is then factored into the ending liability for the year.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes the uncorrected misstatement of the financial statements:

- We noted one uncorrected misstatement in governmental activities with respect to adjusting the beginning net position and capital asset cost due to a system error that resulted in missed capitalization of two assets. This resulted in the understatement of those capital assets and net position in the amount of \$2,344,940 as of June 30, 2019. Due to being immaterial to governmental activities individually and in the aggregate, the District is correcting the understatement of capital assets in the prior year through current year activity

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 23, 2020.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate letter to you dated October 23, 2020, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 23, 2020.

With respect to the individual fund financial statements and the Uniform Financial Accounting and Reporting Standards Compliance Table (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 23, 2020.

The introductory and statistical sections accompanying the financial statements, which is the responsibility of management, were prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the School Board and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
October 23, 2020



**Agenda IV.B.3.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Lisa Rider, executive director of business services

Date: November 5, 2020

Re: Resolution Canvassing Returns of Votes of School District General Election

Recommendation: that the Board of Education adopts a resolution canvassing returns of votes of school district general election.

The resolution canvassing the election must be adopted between three (3) days and ten (10) days after the date of the election (between November 6 and November 13, 2020). The Dakota and Scott County Auditors should also be notified of the results of the general election.

EXTRACT OF MINUTES OF MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
DAKOTA AND SCOTT COUNTIES, MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, was duly held in said school district on the 12th day of November, 2020, at 6:30 p.m. for the purpose, in part, of canvassing its general election.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following resolution:

**RESOLUTION CANVASSING RETURNS
OF VOTES OF SCHOOL DISTRICT GENERAL ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 191, Dakota and Scott Counties, Minnesota, as follows:

1. It is hereby found, determined and declared that the general election of the voters of this school district held on November 3, 2020, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 60,799 voters of the district voted at said general election on the election of three (3) school board members for four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

Suad (Sue) Said	10,171	Hodan Ahmed	7,689
Eric Miller	17,536	WRITE-IN	434
Toni Conner	14,967		
Anna Werb	16,624		

3. Eric Miller, Anna Werb, and Toni Conner having received the highest number of votes, are elected to four (4) year terms beginning on the first Monday in January, 2021.

4. The clerk is hereby directed to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
COUNTIES OF DAKOTA) SS
AND SCOTT)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to canvassing the results of the general election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 12th day of November 2020.

School District Clerk
Independent School District No. 191
(Burnsville-Eagan-Savage)
Dakota and Scott Counties, Minnesota

Abstract of Votes Cast
Independent School District No. 191 (BURNSVILLE)
State of Minnesota
at the State General Election
Held Tuesday, November 3, 2020

Compiled from the Official Returns.

Summary of Totals
Independent School District No. 191 (BURNSVILLE)
Tuesday, November 3, 2020 State General Election

Number of persons registered as of 7 a.m.	66215
Number of persons registered on Election Day	5052
Number of accepted regular, military, and overseas absentee ballots and mail ballots	38543
Number of federal office only absentee ballots	65
Number of presidential absentee ballots	2
Total number of persons voting	60799

Summary of Totals
Independent School District No. 191 (BURNSVILLE)
Tuesday, November 3, 2020 State General Election

KEY TO PARTY ABBREVIATIONS

NP - Nonpartisan

School Board Member (ISD #191) (Elect 3)

NP
Suad (Sue) Said
10171

NP
Eric Miller
17536

NP
Toni Conner
14967

NP
Anna Werb
16624

NP
Hodan Ahmed
7689

WI
WRITE-IN
434

Detail of Election Results
 Independent School District No. 191 (BURNSVILLE)
 Tuesday, November 3, 2020 State General Election

Precinct	Persons Registered as of 7 A.M.	Persons Registered on Election Day	Total Number of Persons Voting
19 1050 : APPLE VALLEY P-5A	1924	92	1836
19 1210 : BURNSVILLE P-01	2541	139	2350
19 1220 : BURNSVILLE P-02	2150	195	1899
19 1230 : BURNSVILLE P-03	2012	180	1799
19 1240 : BURNSVILLE P-04	2762	278	2501
19 1250 : BURNSVILLE P-05	1735	199	1459
19 1260 : BURNSVILLE P-06	2368	188	2170
19 1270 : BURNSVILLE P-07	1999	140	1884
19 1280 : BURNSVILLE P-08	3227	212	2967
19 1290 : BURNSVILLE P-09	1685	118	1552
19 1300 : BURNSVILLE P-10	2426	138	2199
19 1310 : BURNSVILLE P-11	2354	215	2167
19 1320 : BURNSVILLE P-12	1911	186	1686
19 1340 : BURNSVILLE P-14	2429	202	2178
19 1360 : BURNSVILLE P-16	2367	213	2170
19 1370 : BURNSVILLE P-17	1819	154	1635
19 1740 : EAGAN P-04	2953	267	2653
19 1750 : EAGAN P-5A	3023	201	2800
19 1755 : EAGAN P-5B	2347	141	2148
19 1790 : EAGAN P-9A	2916	225	2667
19 1795 : EAGAN P-9B	1216	88	1170
70 0105 : SAVAGE P-1	2213	179	2023
70 0110 : SAVAGE P-2	2153	198	2001
70 0111 : SAVAGE P-3	2519	184	2339
70 0112 : SAVAGE P-4	2781	168	2634

Detail of Election Results
Independent School District No. 191 (BURNSVILLE)
Tuesday, November 3, 2020 State General Election

Precinct	Persons Registered as of 7 A.M.	Persons Registered on Election Day	Total Number of Persons Voting
70 0116 : SAVAGE P-7	2282	133	2193
70 0117 : SAVAGE P-8	1286	51	1217
70 0130 : SHAKOPEE P-4	2671	224	2469
70 0156 : SHAKOPEE P-12A	2146	144	2033
Independent School District No. 191 (BURNSVILLE) Total:	66215	5052	60799

Detail of Election Results
Independent School District No. 191 (BURNSVILLE)
Tuesday, November 3, 2020 State General Election

Office Title: School Board Member (ISD #191) (Elect 3)

Precinct	NP Suad (Sue) Said	NP Eric Miller	NP Toni Conner	NP Anna Werb	NP Hodan Ahmed
19 1050 : APPLE VALLEY P-5A	78	119	105	102	32
19 1210 : BURNSVILLE P-01	610	983	950	913	431
19 1220 : BURNSVILLE P-02	475	798	625	741	418
19 1230 : BURNSVILLE P-03	460	800	701	744	332
19 1240 : BURNSVILLE P-04	607	1141	943	1095	446
19 1250 : BURNSVILLE P-05	376	522	407	534	432
19 1260 : BURNSVILLE P-06	553	869	738	840	489
19 1270 : BURNSVILLE P-07	449	893	795	825	307
19 1280 : BURNSVILLE P-08	856	1283	1059	1114	546
19 1290 : BURNSVILLE P-09	393	737	611	665	251
19 1300 : BURNSVILLE P-10	584	958	880	1036	389
19 1310 : BURNSVILLE P-11	324	613	612	623	257
19 1320 : BURNSVILLE P-12	202	197	192	271	276
19 1340 : BURNSVILLE P-14	6	7	2	7	8
19 1360 : BURNSVILLE P-16	81	157	155	148	59
19 1370 : BURNSVILLE P-17	446	708	602	642	324
19 1740 : EAGAN P-04	432	717	625	748	333
19 1750 : EAGAN P-5A	322	507	433	480	210
19 1755 : EAGAN P-5B	362	586	468	615	275
19 1790 : EAGAN P-9A	250	447	369	414	207
19 1795 : EAGAN P-9B	132	253	194	231	75
70 0105 : SAVAGE P-1	424	971	807	899	334
70 0110 : SAVAGE P-2	489	779	758	769	469
70 0111 : SAVAGE P-3	355	696	581	680	217
70 0112 : SAVAGE P-4	699	1309	971	1060	439
70 0116 : SAVAGE P-7	134	320	247	273	77
70 0117 : SAVAGE P-8	45	109	82	90	34

Detail of Election Results
Independent School District No. 191 (BURNSVILLE)
Tuesday, November 3, 2020 State General Election

Office Title: School Board Member (ISD #191) (Elect 3)

Precinct	NP Suad (Sue) Said	NP Eric Miller	NP Toni Conner	NP Anna Werb	NP Hodan Ahmed
70 0130 : SHAKOPEE P-4	0	5	3	3	0
70 0156 : SHAKOPEE P-12A	27	52	52	62	22
Total:	10171	17536	14967	16624	7689

Precinct	WI WRITE-IN
19 1050 : APPLE VALLEY P-5A	3
19 1210 : BURNSVILLE P-01	19
19 1220 : BURNSVILLE P-02	24
19 1230 : BURNSVILLE P-03	15
19 1240 : BURNSVILLE P-04	26
19 1250 : BURNSVILLE P-05	20
19 1260 : BURNSVILLE P-06	13
19 1270 : BURNSVILLE P-07	22
19 1280 : BURNSVILLE P-08	29
19 1290 : BURNSVILLE P-09	13
19 1300 : BURNSVILLE P-10	39
19 1310 : BURNSVILLE P-11	30
19 1320 : BURNSVILLE P-12	0
19 1340 : BURNSVILLE P-14	0
19 1360 : BURNSVILLE P-16	0
19 1370 : BURNSVILLE P-17	19
19 1740 : EAGAN P-04	16
19 1750 : EAGAN P-5A	18
19 1755 : EAGAN P-5B	19
19 1790 : EAGAN P-9A	13

Detail of Election Results
Independent School District No. 191 (BURNSVILLE)
Tuesday, November 3, 2020 State General Election

Office Title: School Board Member (ISD #191) (Elect 3)

Precinct	WI WRITE-IN
19 1795 : EAGAN P-9B	4
70 0105 : SAVAGE P-1	23
70 0110 : SAVAGE P-2	24
70 0111 : SAVAGE P-3	22
70 0112 : SAVAGE P-4	19
70 0116 : SAVAGE P-7	3
70 0117 : SAVAGE P-8	0
70 0130 : SHAKOPEE P-4	0
70 0156 : SHAKOPEE P-12A	1
Total:	434

We, the school board members of Independent School District No. 191 (BURNSVILLE), certify that we have canvassed the returns of the State General Election held on Tuesday, November 3, 2020 and have herein specified the names of any candidates receiving votes and the number of votes received by each candidate, and have herein specified the number of votes for and against any ballot questions voted on in this election.

As appears by the returns of the election precincts voting in this election, duly returned to, filed, opened, and canvassed, and now remaining on file in the office of the clerk of Independent School District No. 191 (BURNSVILLE).

Witness our official signature at _____ in _____ County this _____ day of _____, 2020.

School Board Member

School Board Member

School Board Member

School Board Member

School Board Member

School Board Member

School Board Member

State of Minnesota
Independent School District No. 191 (BURNSVILLE)

I, _____, Clerk of the Independent School District No. 191 (BURNSVILLE) do hereby certify the within and foregoing _____ pages to be a full and correct copy of the original abstract and return of the votes cast in the Independent School District No. 191 (BURNSVILLE) State General Election held on Tuesday, November 3, 2020.

Witness my hand and official seal of office this _____ day of _____, 2020.



**Agenda IV.B.4.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Lisa Rider, executive director of business services

Date: November 5, 2020

Re: Resolution Authorizing Issuance of Certificates of Election and Directing the School District Clerk to Perform Other Election Related Duties

Recommendation: that the Board of Education adopts a resolution authorizing issuance of certificates of election and directing the school district clerk to perform other election related duties.

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
DAKOTA AND SCOTT COUNTIES, MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, was held in said school district on the 12th day of November, 2020, at 6:30 p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES
OF ELECTION AND DIRECTING THE SCHOOL DISTRICT CLERK
TO PERFORM OTHER ELECTION RELATED DUTIES**

WHEREAS, the board has canvassed the general election for school board members held on November 3, 2020.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 191, Dakota and Scott Counties, Minnesota, as follows:

1. The chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of Independent School District No. 191 to the following candidates:
 - a. Eric Miller
 - b. Anna Werb
 - c. Toni Conner

who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by expiration of term on the first Monday in January next following the election, based on the results of the canvass.

2. The certificate of election shall be in substantially the form attached hereto.
3. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the clerk of the school

board is hereby directed to deliver a certificate to each person entitled thereto personally or by certified mail.

4. The clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

The motion for the adoption of the foregoing resolution was duly seconded by _____ and upon vote being taken thereon the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
COUNTIES OF DAKOTA) SS
AND SCOTT)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to authorizing the issuance of certificates of election, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 12th day of November 2020.

School District Clerk
Independent School District No. 191
(Burnsville-Eagan-Savage)
Dakota and Scott Counties, Minnesota

**CERTIFICATE OF ELECTION
(Full 4 Year Term)**

This is to certify as follows:

1. The School Board of Independent School District No. 191 on November 12, 2020, canvassed the general election of school board members held on November 3, 2020.
2. Eric Miller received the largest number of votes cast for the office of school board member of Independent School District No. 191 for a full four (4) year term.
3. There are three (3) full four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.
4. Therefore Eric Miller is elected to the office of school board member of Independent School District No. 191 for a full four (4) year term beginning on the first Monday in January, 2019 and expiring on the first Monday in January, 2023.

By authority of the School Board of Independent School District No. 191, pursuant to resolution dated November 12, 2020.

Dated: _____
_____ Chair

Dated: _____
_____ Clerk

**CERTIFICATE OF ELECTION
(Full 4 Year Term)**

This is to certify as follows:

1. The School Board of Independent School District No. 191 on November 12, 2020, canvassed the general election of school board members held on November 3, 2020.
2. Anna Werb received the second largest number of votes cast for the office of school board member of Independent School District No. 191 for a full four (4) year term.
3. There are three (3) full four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.
4. Therefore Anna Werb is elected to the office of school board member of Independent School District No. 191 for a full four (4) year term beginning on the first Monday in January, 2019 and expiring on the first Monday in January, 2023.

By authority of the School Board of Independent School District No. 191, pursuant to resolution dated November 12, 2020.

Dated: _____

Chair

Dated: _____

Clerk

**CERTIFICATE OF ELECTION
(Full 4 Year Term)**

This is to certify as follows:

1. The School Board of Independent School District No. 191 on November 12, 2020, canvassed the general election of school board members held on November 3, 2020.
2. Toni Conner received the third largest number of votes cast for the office of school board member of Independent School District No. 191 for a full four (4) year term.
3. There are three (3) full four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.
4. Therefore Toni Conner is elected to the office of school board member of Independent School District No. 191 for a full four (4) year term beginning on the first Monday in January, 2019 and expiring on the first Monday in January, 2023.

By authority of the School Board of Independent School District No. 191, pursuant to resolution dated November 12, 2020.

Dated: _____

Chair

Dated: _____

Clerk

**ACCEPTANCE OF OFFICE
AND OATH OF OFFICE**

To: [-The recipient of the Certificate of Election-]

The following acceptance and oath of office must be filed with the school district clerk within thirty (30) days of the date of mailing or personal service of the certificate of election.

ACCEPTANCE OF OFFICE

I hereby accept the office of school board member of Independent School District No. 191 for a term beginning on the first Monday in January, 2021 and expiring on the first Monday in January, 2025.

Date:

Signature

STATE OF MINNESOTA)
COUNTIES OF DAKOTA)
AND SCOTT)

The foregoing instrument was acknowledged before me this ____ day of _____, 202_ by _____
Name of Candidate

Notary Public

OATH OF OFFICE

I swear/affirm that I will support the Constitution of the United States and of this state, and that I will discharge faithfully the duties of the office of school board member of Independent School District No. 191 to the best of my judgment and ability.

Date:

Signature

STATE OF MINNESOTA)
COUNTIES OF DAKOTA)
AND SCOTT)

The foregoing instrument was acknowledged before me this ____ day of _____, 2021 by _____.
Name of Candidate

Notary Public



**Agenda V.A.
November 12, 2020**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of human resources

Date: November 5, 2020

Re: Variance Policy Review



ISD 191

2020-2021 Report on Variance Enrollment

Future Ready. Community Strong.

Variance Policy 509.5

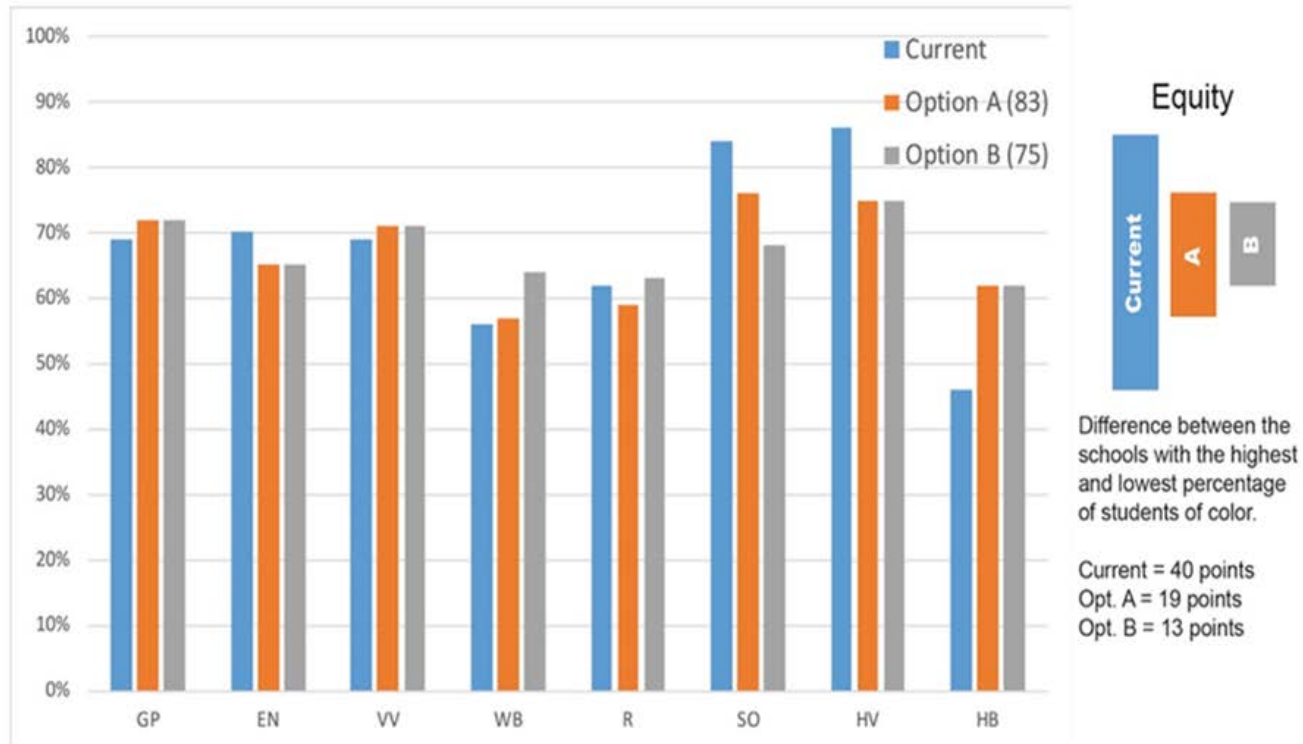
509.5 INTRA - DISTRICT TRANSFER (VARIANCE ENROLLMENT)

D. Temporary Suspension of the Policy: The School Board reserves the right to **temporarily suspend the implementation of this policy** when it deems such action is in the interest of ISD 191.

1. Any Board of Education action to suspend the implementation of this policy will be **for the subsequent school year(s)**.
2. Board of Education action to suspend implementation of the policy will be subject to annual review and reaffirmation by the school board **no later than March 31**.
3. **Students** currently attending school under a previously approved Variance Enrollment agreement **may be required to reapply for a Variance Enrollment** if the Board of Education decides to suspend the implementation of this policy for a subsequent school year(s).

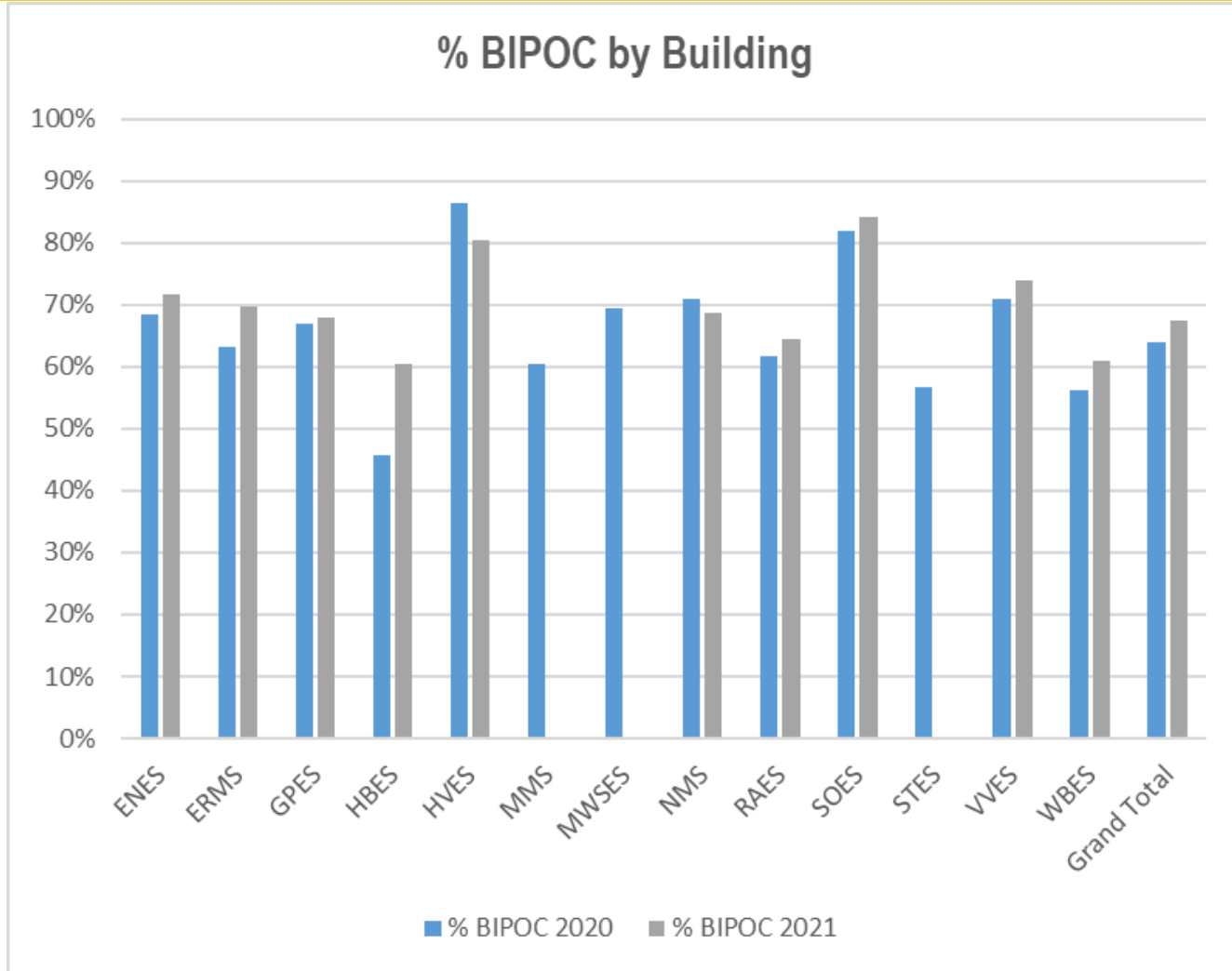
Fall 2020 Boundary Changes and School Closures Proposed

Demographics : Students of Color

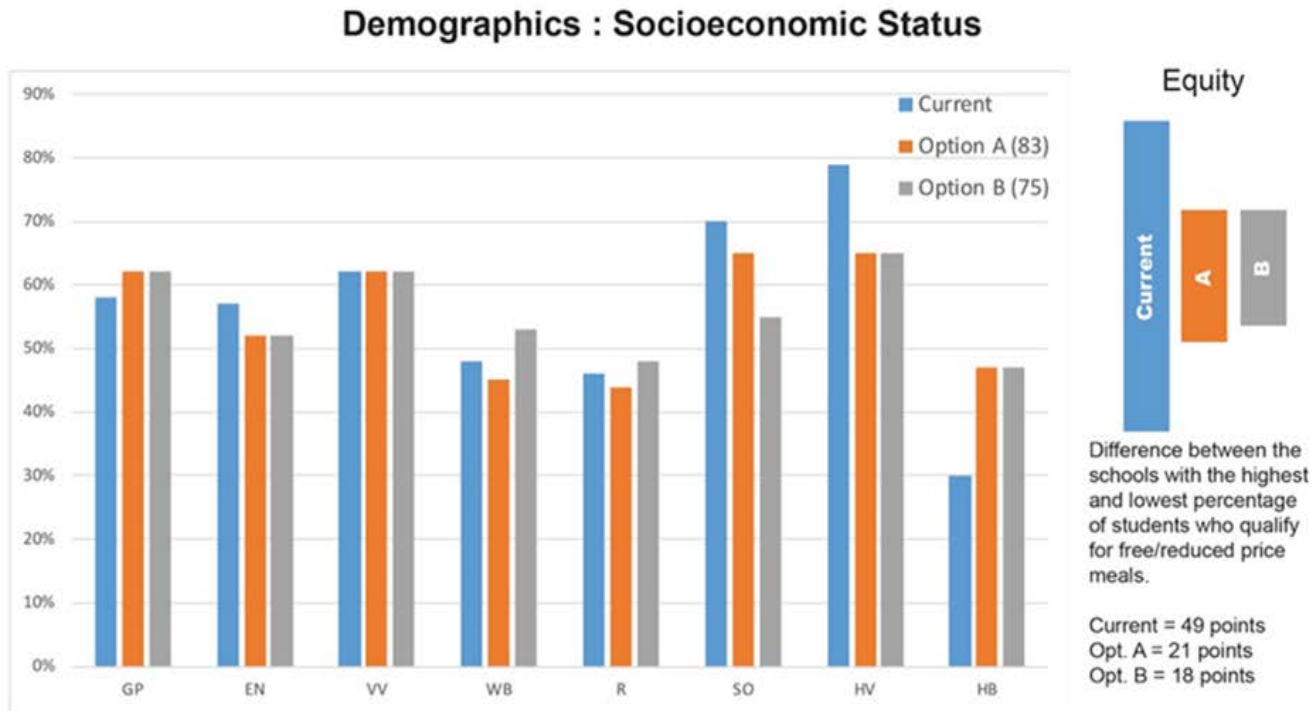


- Boundary targets for BIPOC are trending as projected in most cases.
 - Elementary: 60-75% target range, 61-84% actual
 - Middle School: 60-70% target range, 69-70% actual

Fall 2020 Boundary Changes and School Closures Actual

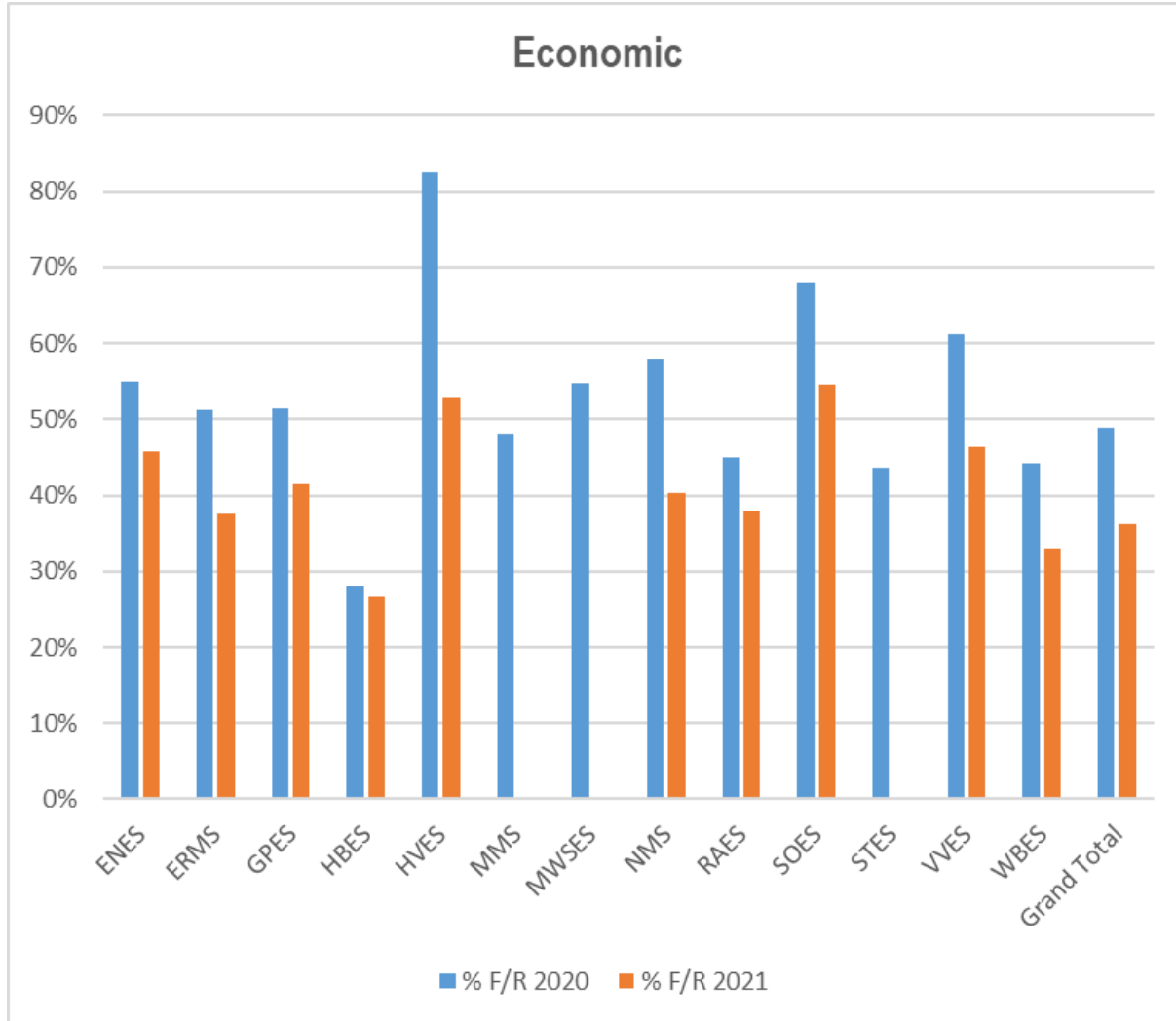


Fall 2020 Boundary Changes and School Closures Proposed

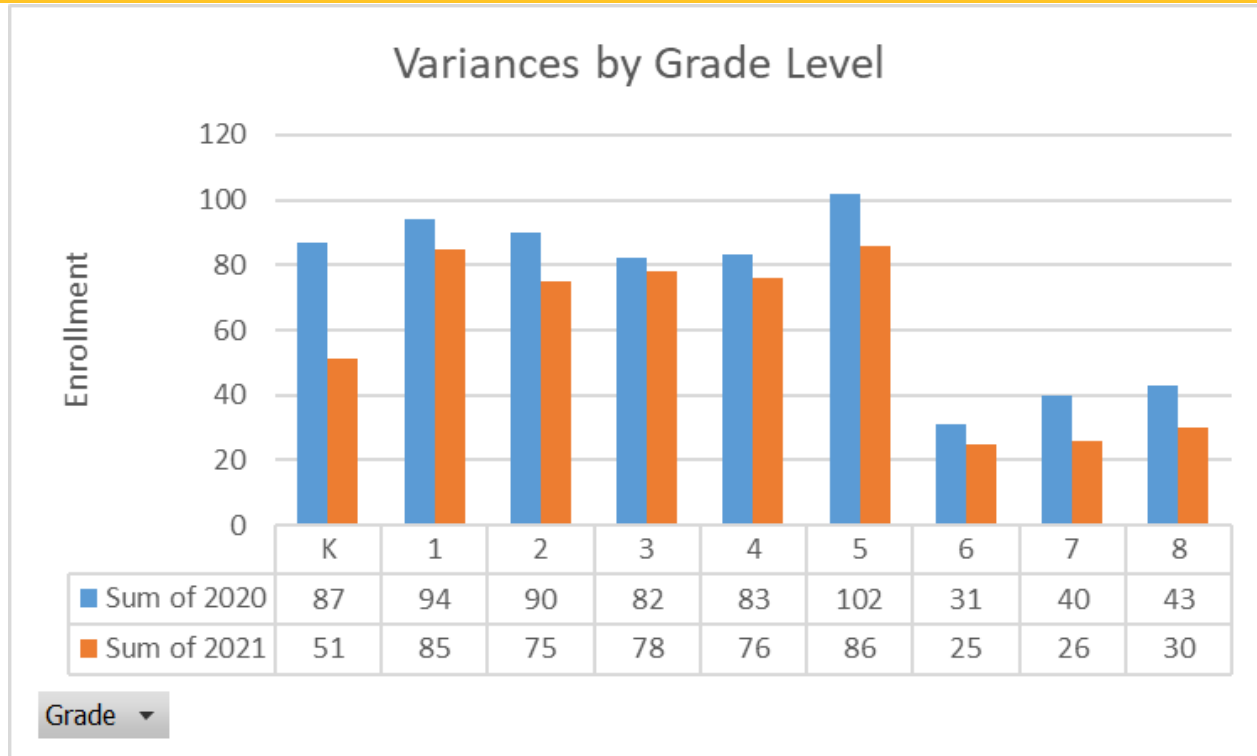


- Socioeconomic targets are being impacted across the district because of application decrease.

Fall 2020 Boundary Changes and School Closures Actual



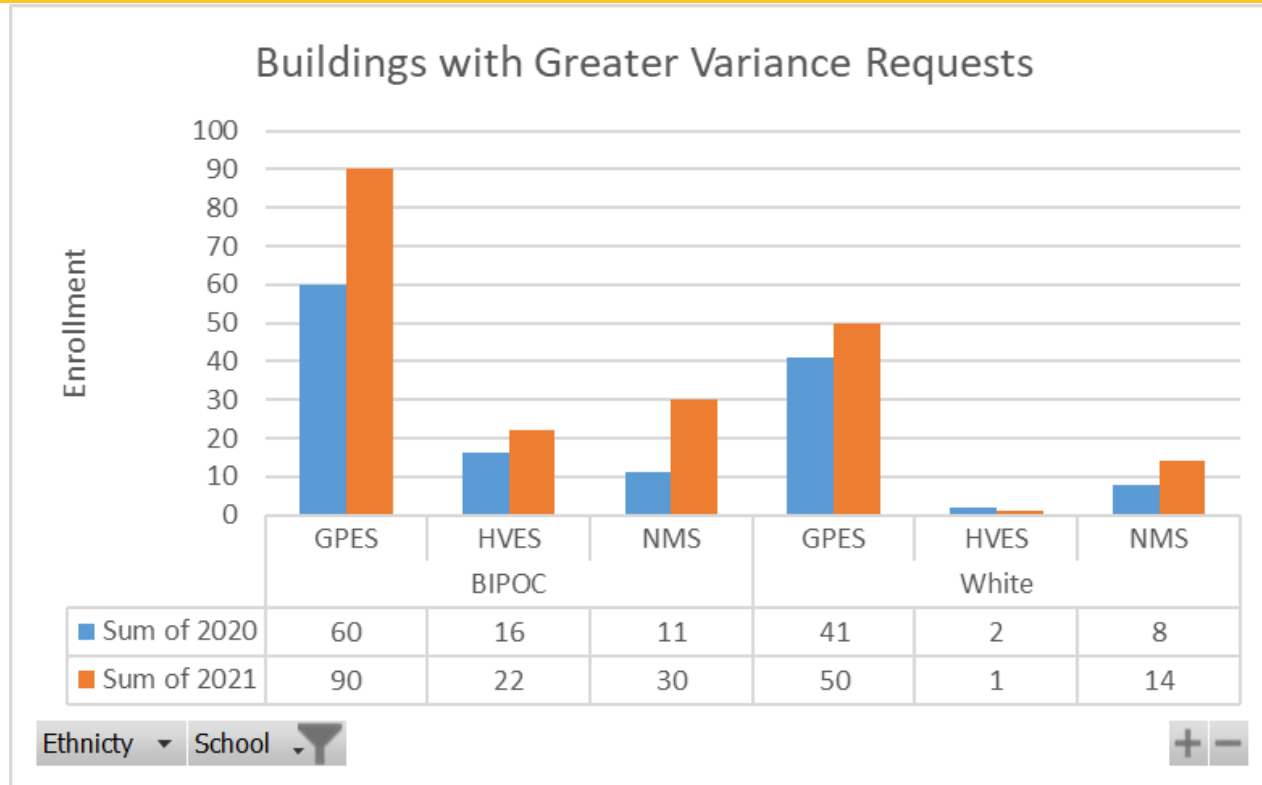
Variance Enrollment Impact



➤ Variance requests across the district have decreased by grade level.

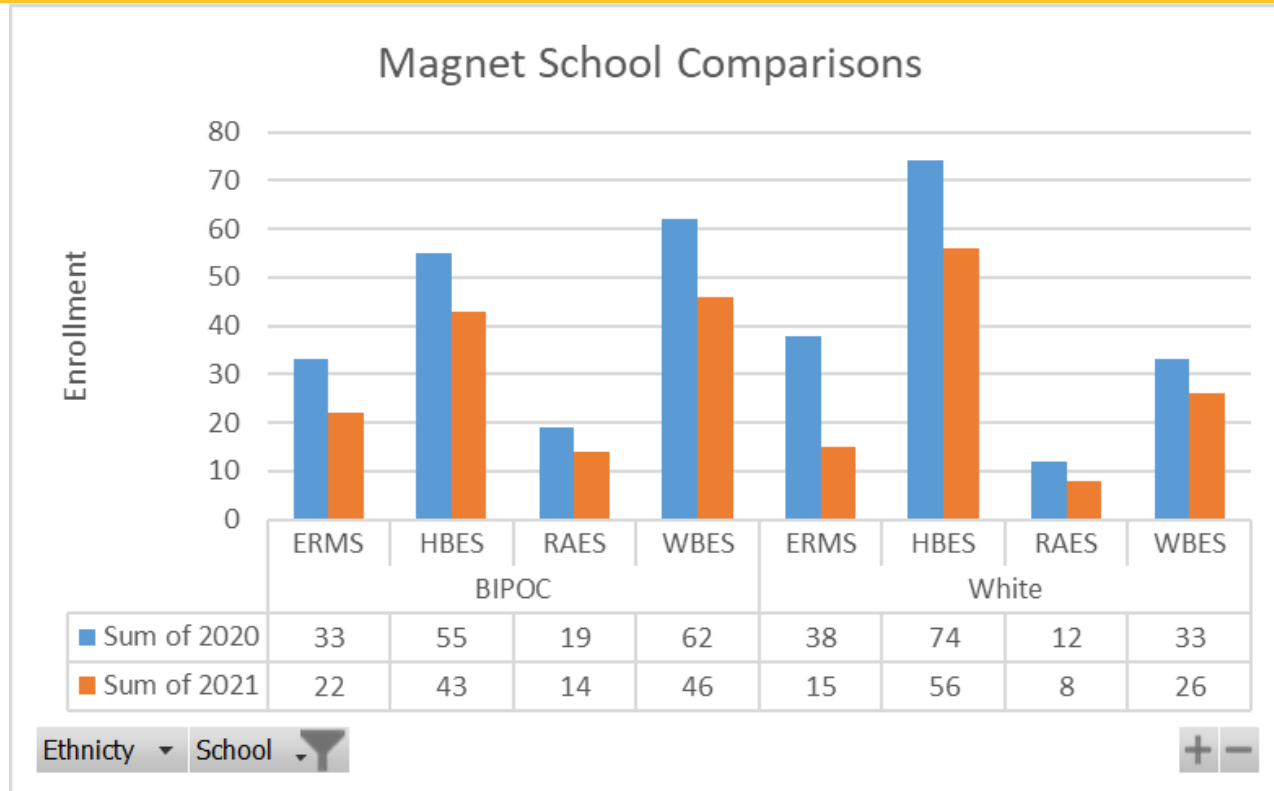
- 652 down to 532 Districtwide
- BIPOC 397 down to 344; White 255 down to 188
- F/R 282 down to 162; Full 370 flat at 370

Variance Enrollment Impact



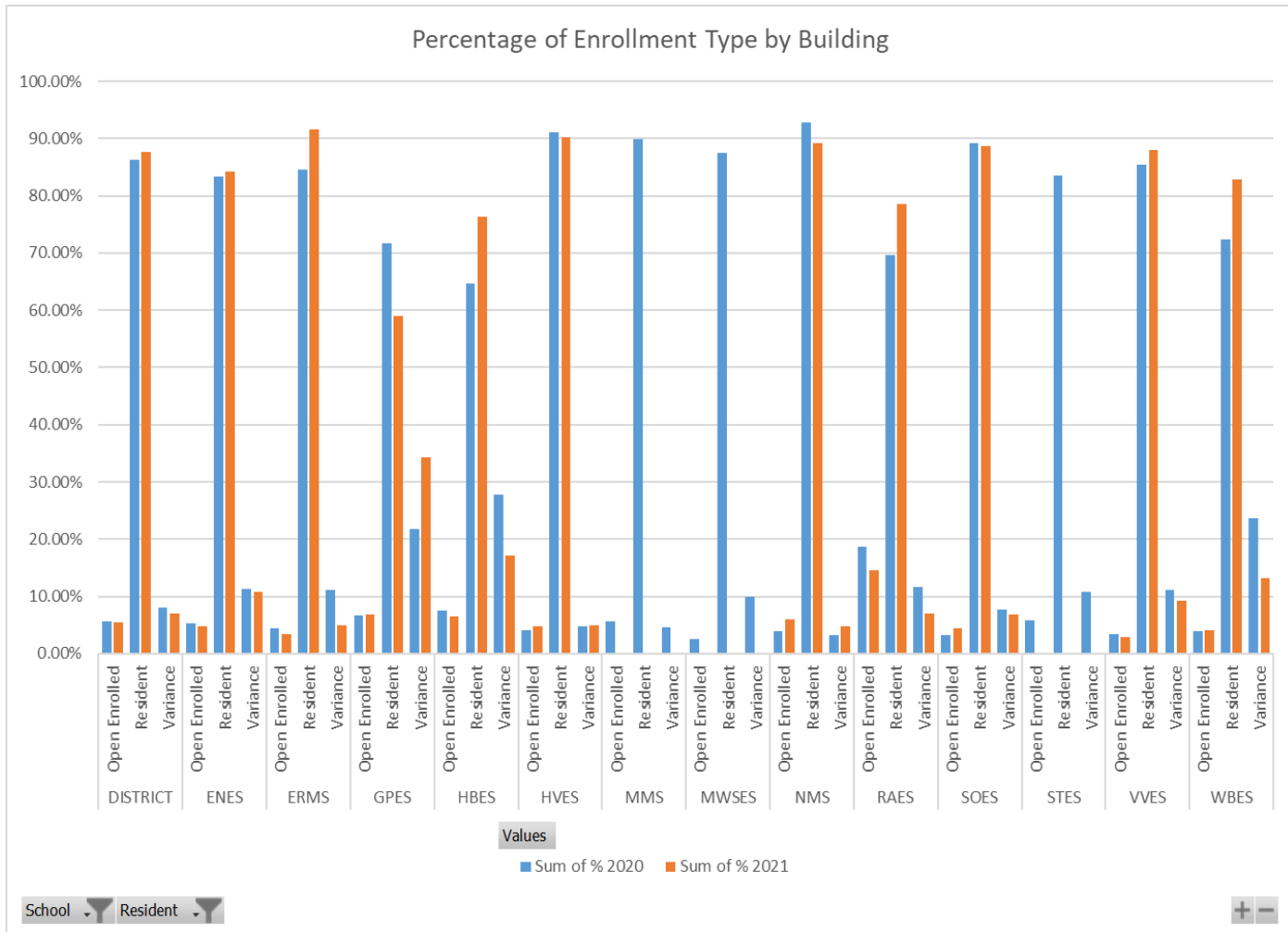
- Three buildings have increased in Variance Enrollments
 - Gideon Pond Elementary ← 36 students from Vista View Elementary
 - Hidden Valley Elementary ← 10 students from H. Bishop Elementary
 - Nicollet Middle School ← 19 students from Eagle Ridge Middle

Variance Enrollment Impact



- Previous Magnet program schools have decreased in Variance Enrollments
 - Harriet Bishop Elementary
 - William Byrne Elementary
 - Rahn Elementary
 - Eagle Ridge Middle School

Variance Enrollment Impact



THANK YOU

District **ONE91**

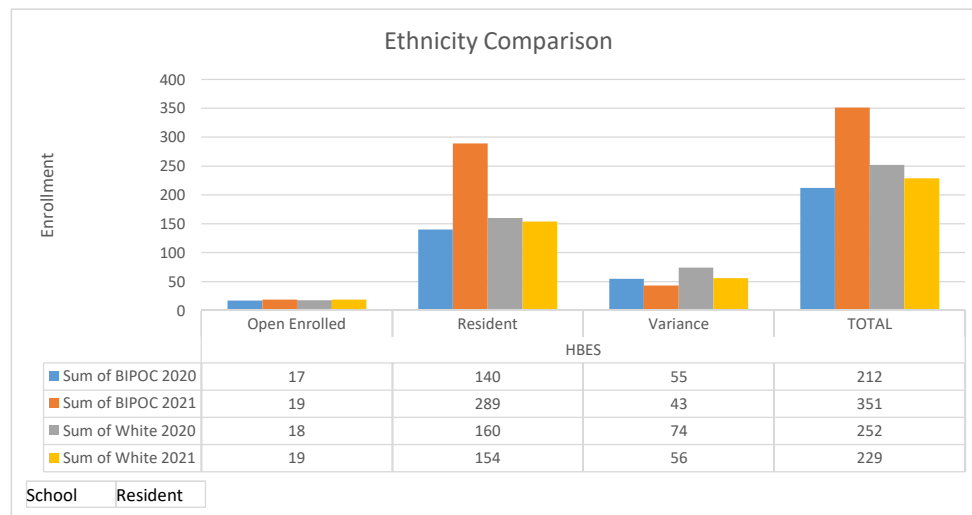
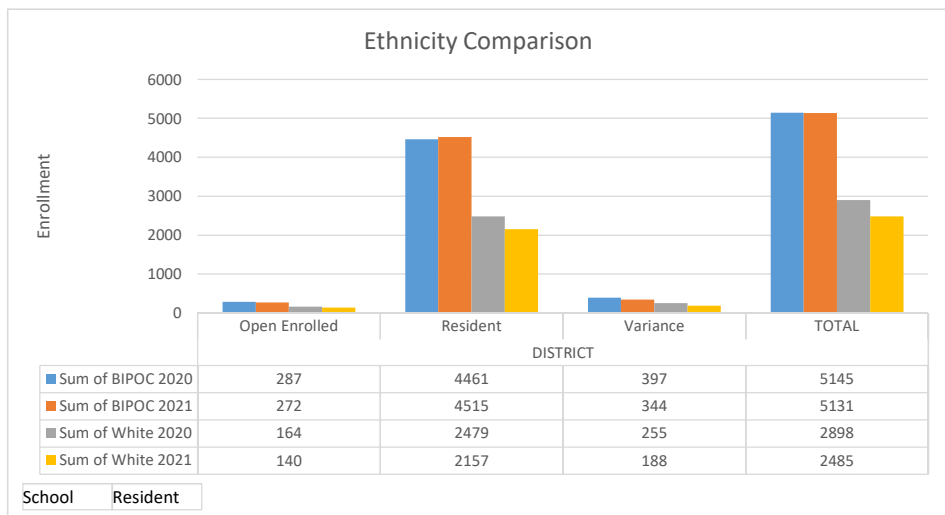
Future Ready. Community Strong.

Row Labels	% BIPOC 2020	% BIPOC 2021	% White 2020	% White 2021
DISTRICT	5145	5131	2898	2485
Open Enrolled	3.6%	3.6%	2.0%	1.8%
Resident	55.5%	59.3%	30.8%	28.3%
Variance	4.9%	4.5%	3.2%	2.5%
TOTAL	64.0%	67.4%	36.0%	32.6%

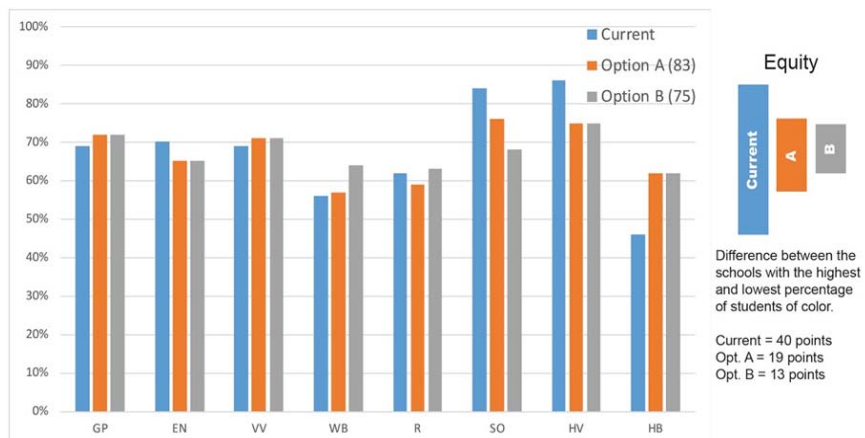
DISTRICT	
2020 Enrollment	2021 Enrollment
8043	7616

HBES	
2020 Enrollment	2021 Enrollment
464	580

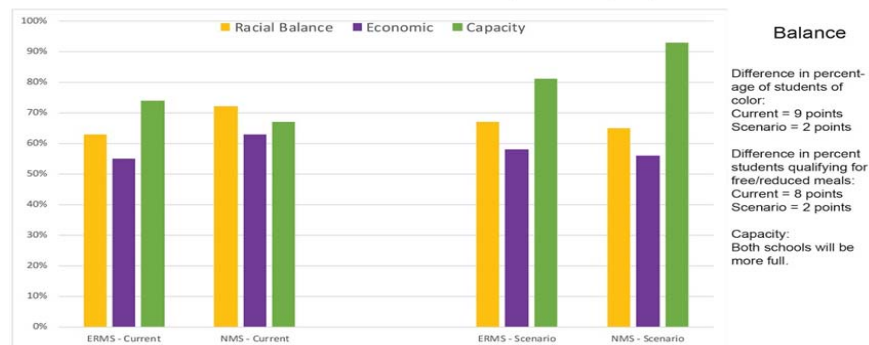
Row Labels	% BIPOC 2020	% BIPOC 2021	% White 2020	% White 2021
HBES	212	351	252	229
Open Enrolled	3.7%	3.3%	3.9%	3.3%
Resident	30.2%	49.8%	34.5%	26.6%
Variance	11.9%	7.4%	15.9%	9.7%
TOTAL	45.7%	60.5%	54.3%	39.5%



Demographics : Students of Color



Middle Schools: Current compared to proposed



Adopted: 1/23/2020
Reviewed: 12/19/2019, 1/9/2020
Revised:
Rescinds:

509.5 INTRA-DISTRICT TRANSFER (VARIANCE ENROLLMENT)

I. PURPOSE

The school district provides enrollment options to resident students whenever practicable. It is the purpose of this policy to set forth procedures and standards in making such determinations.

II. GENERAL STATEMENT OF POLICY

A. Eligibility

Students who are current residents of the district are eligible to apply for Variance Enrollment. Applications for Variance Enrollment shall be available on the district website and in the District Enrollment Center.

B. Standards for Acceptance

1. Residents living in the district who would like to enroll their student in a school outside of their attendance area must complete the Variance Enrollment application (one form per child). Applicants will be notified in writing of approval/non-approval.
2. Approval for Variance Enrollment transfer is under the condition that program, class, grade level, or school building capacity is not exceeded as determined by the district.
3. Approval is valid for the duration of enrollment at the building designated on the application. Once approved for a particular school, there is no need to reapply each year that a student is enrolled at that school.
4. When the student promotes to a new building, he/she must apply for school building placement by completing and submitting a new Variance Enrollment application. Approval is based on current enrollment levels and promotion to the school that the majority of their sibling or peers will attend is not guaranteed.
5. The Superintendent shall establish an Approval Process for Variance Enrollments in accordance with Policy 509.5. The process shall be posted on-line under Student Enrollment.
6. Transportation of students under this policy shall be the responsibility of the parent/guardian, unless transportation is documented in a student's special education plan. The district may provide bus transportation in accordance with policy 707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS, if:
 - a. The ride is on an existing bus route to school/program and space is available on bus;

- b. No re-routing of buses and no additional bus stops are created;
- c. Any fees, if applicable, required by the district for providing transportation have been paid in full;
- d. A signed waiver is on file indemnifying the district of any liability for the safekeeping of the student at the bus stop, or to and from home to bus stop.

C. Exceptions to the Policy

1. The parent/guardian may sever the Variance Enrollment agreement at any time. When such agreement is cancelled by the parent, the student will be assigned to the school in his/her resident attendance area. A Severance Form to sever a Variance Enrollment shall be available on the district website and in the District Enrollment Center.
2. The district reserves the right to sever a Variance Enrollment agreement if it deems this action is in the best interest of the district. A Variance Enrollment agreement will not be severed during a school year, unless by mutual agreement with parent and the district.
3. The provisions of federal mandates supersede the terms and conditions of this policy. Any provision of this policy found to be in violation of any such law, regulation, directive or order shall be null and void and without force and effect.
4. The district reserves the right to alter the application process if it determines that it is appropriate to do so.

D. Temporary Suspension of the Policy

The School Board reserves the right to temporarily suspend the implementation of this policy when it deems such action is in the interest of ISD 191.

1. Any Board of Education action to suspend the implementation of this policy will be for the subsequent school year(s).
2. Board of Education action to suspend implementation of the policy will be subject to annual review and reaffirmation by the school board no later than March 31.
3. Students currently attending school under a previously approved Variance Enrollment agreement may be required to reapply for a Variance Enrollment if the Board of Education decides to suspend the implementation of this policy for a subsequent school year(s).

Legal References: Minn. Stat. § 120A.22, Subd. 3(e) (Residency Determined)
Minn. Stat. § 120A.22, Subd. 8 (Withdrawal from School)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)
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)

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 517 (Student Recruiting)
Burnsville-Eagan-Savage School District Regulation 509
MSBA Service Manual, Chapter 5, Various Educational Programs