



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
November 9, 2023
6:30 PM

Strategic Directions:

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education system
- Supporting and leveraging innovation to improve student outcomes and district culture
- Engaging our community to ensure common understanding of our Strategic Roadmap and the district work to support it

5:45 PM Listening Session with Chair Scott Hume and Director Toni Conner

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Information

- A. Report about Edward Neill Elementary and Hidden Valley Elementary 4
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent, Ms. Kristine Black, Principal, Mr. Lyle Bomsta, Principal, Parents, Social Workers and Behavior Specialists
- B. Report about Fall Enrollment 16
Speaker(s): Stacey Sovine, Executive Director of Administrative Services
- C. Committee, Board Appointment and School Assignment Reports 46
- D. Student Representative Report 48
- E. Superintendent Report 49
- F. Board Member Reports 50

IV. Business Meeting

- A. Consent Agenda

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.

Description: 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	51
2. Approve Personnel Recommendations	54
3. Adopt a Resolution to Accept Donations	57
4. Approve Payroll, Receipts, Expenses and Investments	60
5. Accept the Budget Analysis	123
6. Receive a Report about the Listening Session	128
7. Adopt the Education Identity and Access Management Resolution	129
8. Approve, on a Second Reading Basis, Changes to Policies 509: <i>Enrollment of Nonresident Students</i> , 534: <i>School Meals Policy</i> , 708: <i>Transportation of Nonpublic School Students</i> , 709: <i>Student Transportation Safety Policy</i> , and 806: <i>Crisis Management Policy</i>	130
9. Approve, on a Second Reading Basis, Changes to Policies 419: <i>Tobacco-Free Environment</i> , 516.5: <i>Overdose Medication</i> , and 532: <i>Use of Peace Officers and Crisis Teams</i>	177
10. Approve No Changes to Policies 410: <i>Family and Medical Leave Policy</i> , 414: <i>Mandated Reporting of Child Neglect or Physical or Sexual Abuse</i> , and 634: <i>Electronic Technologies Acceptable Use Policy</i>	193
11. Approve the Minnesota State High School League (MSHSL) Foundation Grant A and B	227
B. New Business	230
1. Approve an Application for Preliminary Approval of an Extended Field Trip to Scottsdale, Arizona March 23-28, 2024	234
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent, Kevin Kleiner, Athletic Director, Justin Banitt, BHS Baseball Head Coach, Tracy Discher, Parent	
2. Approve Cooperative for Girls Lacrosse	247
Speaker(s): Kevin Kleiner, Athletic Director	
3. Approve the Financial Audit Report	249
Speaker(s): Tyler Dehne, Director of Finance	
4. Approve, on a First Reading Basis, Changes to 406: Public and Private Personnel Data	437
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
5. Approve, on a First Reading Basis, Changes to 613: Graduation Requirements	448
Speaker(s): Amy Piotrowski, Director of Student Support Services	

V. Work Session

A. Update Regarding the School Resource Officer (SRO) Memorandum of Understanding (MOU)

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Speaker(s): Dr. Theresa Battle, Superintendent

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VI. Adjourn

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**Agenda III.A.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Dr. Chris Belmont, Assistant Superintendent, Ms. Kristine Black, Hidden Valley Elementary School Principal, Mr. Lyle Bomsta, Edward Neill Elementary School Principal, Gabriela Trnjanin, Sarah Parker, Kim Hayman, Jaimee Fofana, and Amal Osman

Date: November 9, 2023

Re: Report about Edward Neill and Hidden Valley Elementary Schools

Receive a report about Edward Neill and Hidden Valley Elementary School from Dr. Chris Belmont, Assistant Superintendent, Ms. Kristine Black, Principal, Mr. Lyle Bomsta, Principal, Gabriela Trnjanin, Sarah Parker, Kim Hayman, Jaimee Fofana, and Amal Osman.

Edward Neill and Hidden Valley⁵ Elementary Schools

Edward Neill Elementary:

PTA President, Gabriela Trnjanin
Social Worker, Sarah Parker
Principal Lyle Bomsta

Hidden Valley Elementary:

School Social Worker, Kim Hayman
PTA Board Member Jaimee Fofana
Behavior Specialist, Amal Osman
Principal Kristine Black

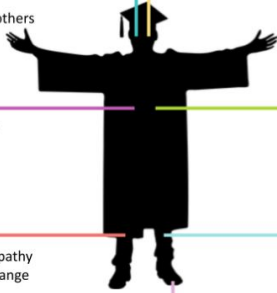
one91
Burnsville · Eagan · Savage

November 9, 2023

Profile of a Learner

ACADEMICALLY READY

- Thinks critically
- Collaborates and communicates with others
- Solves problems
- Applies knowledge and skills



FINANCIALLY READY

- Budgets and manages money responsibly
- Sets short- and long-term financial goals
- Understands consumer finance practices
- Differentiates between needs and wants

CIVIC-MINDED

- Aware of community & current events
- Participates in civic engagement
- Willing to serve
- Understands personal accountability

FUTURE READY

- Identifies aptitudes, interests, and passions
- Engages in networking and self-advocacy
- Pursues attainable goals
- Is adaptive and open-minded

CULTURALLY PROFICIENT

- Sees various perspectives & shows empathy
- Demonstrates advocacy for positive change
- Seeks diverse experiences
- Understands impacts of worldview and biases

LIFE READY

- Treats others respectfully
- Exhibits a growth mindset
- Demonstrates strong interpersonal relationship skills
- Regulates emotions & cares for self

WORKPLACE READY

- Values work and effort
- Demonstrates perseverance
- Manages and organizes time
- Exhibits professionalism



Infrastructure for Continuous Improvement



Family and Community Engagement



Multi-Layered Practices and Support



Assessment



Data-Based Decision Making

School Climate & Voice

7



...is the **quality and character of school life...**
*patterns of students',
caregivers' and school staff
members' **experiences***

Collaborative Linked Teams



*...improving
outcomes for
students...
ensure continuous
improvement*



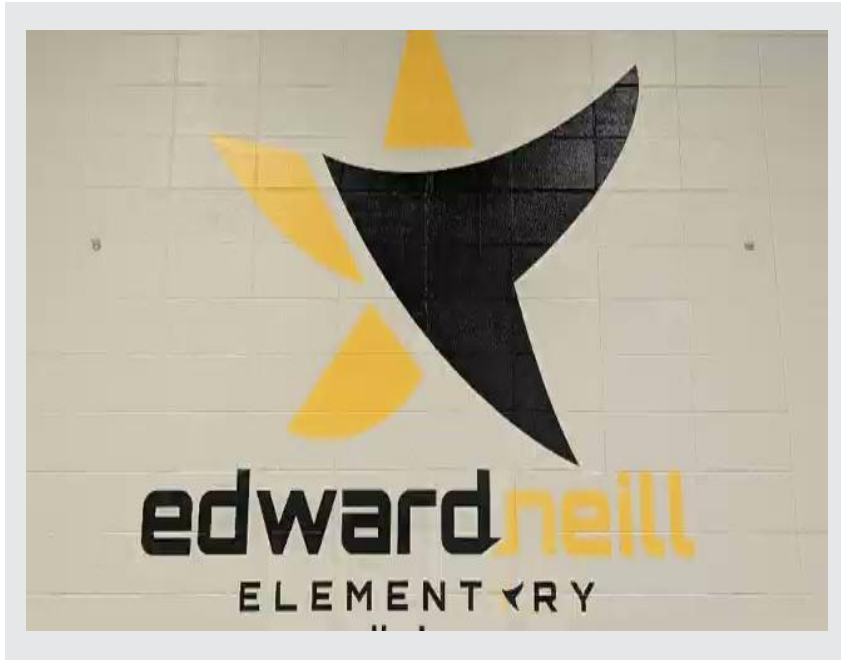
Math Talk



CPSS Lesson Study

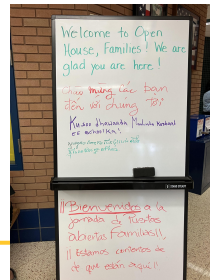
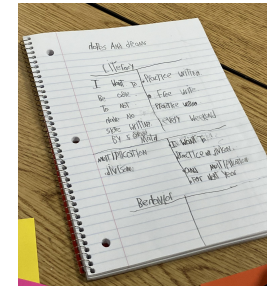
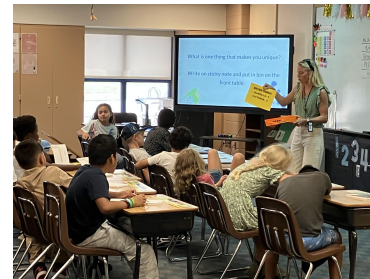
Community Partnership

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*...meaningfully engage
the whole school
community in the school
climate*

We Are Hidden Valley Elementary



Learning to listen to each other, value each others' knowledge and perspectives gives our community strength.

*Affinity Groups Liaisons
Parent Partnership Meetings
Inclusion Restorative
Practices*

Listening To Our Students About What is Meaningful to Our Students

Developing Trusting and Safe Relationships That Continue to Grow

Listening To and Learning From Our Staff and Their Expertise

Listening To and Learning From Our Families and Their Expertise

Collaborative Linked Teams

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BLT Feedback Loop Process



Grade Level Guarantees



Collective Conversations to Support Students



...improving outcomes for students... ensure continuous improvement

Coordinated Daily Schedule to Ensure Services



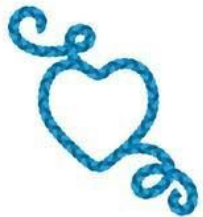
Math Talk for Understanding



Collaborative Teams Weekly Meeting with Data Discussions

Community Partnership

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Parent Partnerships / Information Sessions / Liaisons / Parent Resource Room / PTA / Positive Communication / Communication Sent Home in Five Languages



University of MN Fast for Success / Glendale Methodist PALS and Volunteers / Washburn Counseling / Open Door Pantry / Centerpoint Energy Trips / Opportunities for HV and ERMS to Connect



Creating a Welcoming and Inclusive Environment for Our Families to Feel Safe and Valued and Heard

***Braiding
together our
partnerships
to best
support our
students and
families***

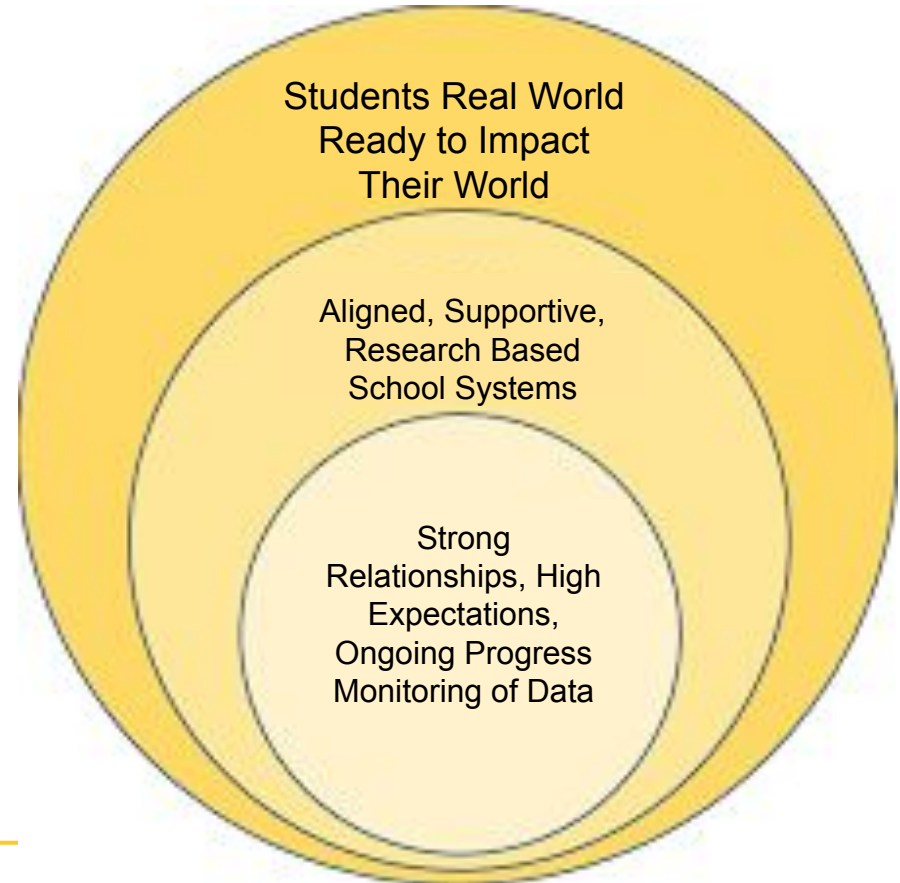
Connections and Impact

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School Improvement is grounded in making sure our students are surrounded with proven Systems of Support in all aspects of their time at school.

Building safe and caring environments that allow students to learn and take risks in their learning, helps them to become independent, confident learners.

The impact of our collective efforts result in increased learning that is equitable, challenging, and centered around equipping students for impacting their world!



Thank You!

Edward Neill: Lyle Bomsta

lbomsta@isd191.org

952-707-3101

Hidden Valley: Kristine Black

kblack@isd191.org

952-707-3801



**Agenda III.B.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Stacey Sovine, Executive Director of Administrative Services

Date: November 9, 2023

Re: Fall Enrollment

Receive a report on Fall Enrollment.



2023-2024¹⁷
Fall Enrollment Report

Stacey Sovine
Executive Director of
Administrative Services

November 9, 2023



» Current Reality

- Fall October 1, 2023 Population
- Fall October 1, 2023 Composition

» Look Back to Past Data 2023-2024 and Prior

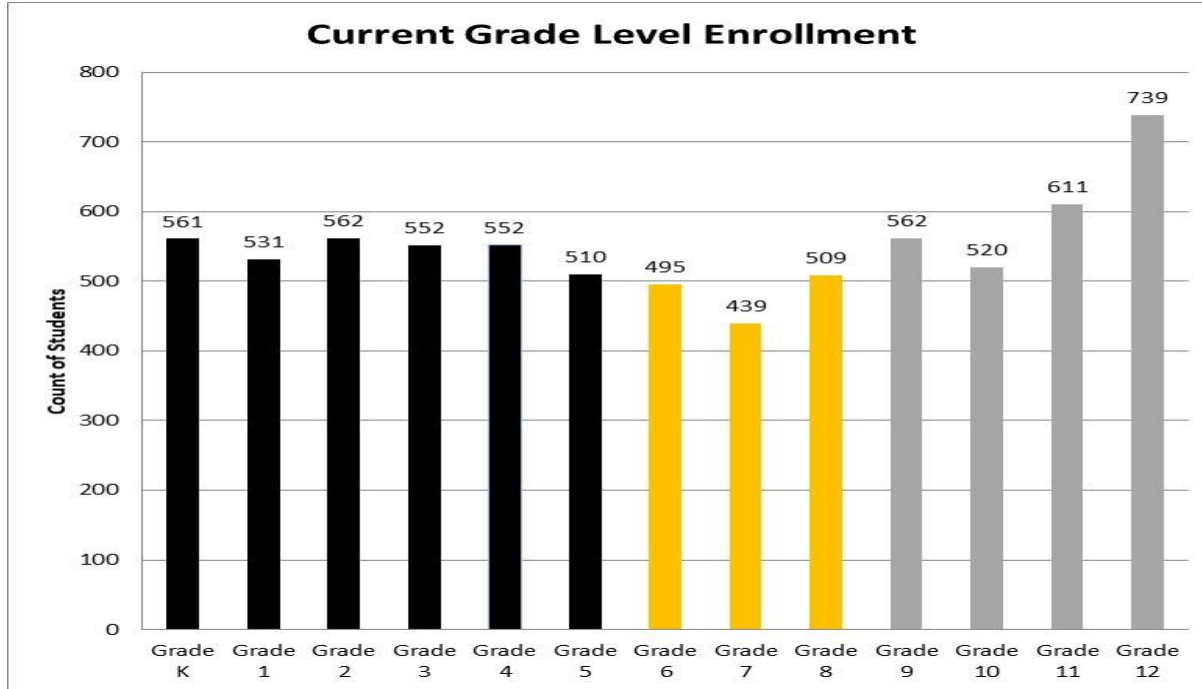
» Fall October 1 Enrollment Trend Data

Fall October 1, 2023 Population

Grade Level	Fall October 1, 2023
Early Education Voluntary Pre-Kindergarten (VPK)/Early Childhood Special Education (ECSE)/School Readiness (SR)	582
Elementary	3,268
Secondary	3,875
Total	7,725

2023-24 Grade Level October 1 Enrollment: K-12

by grade 7,143

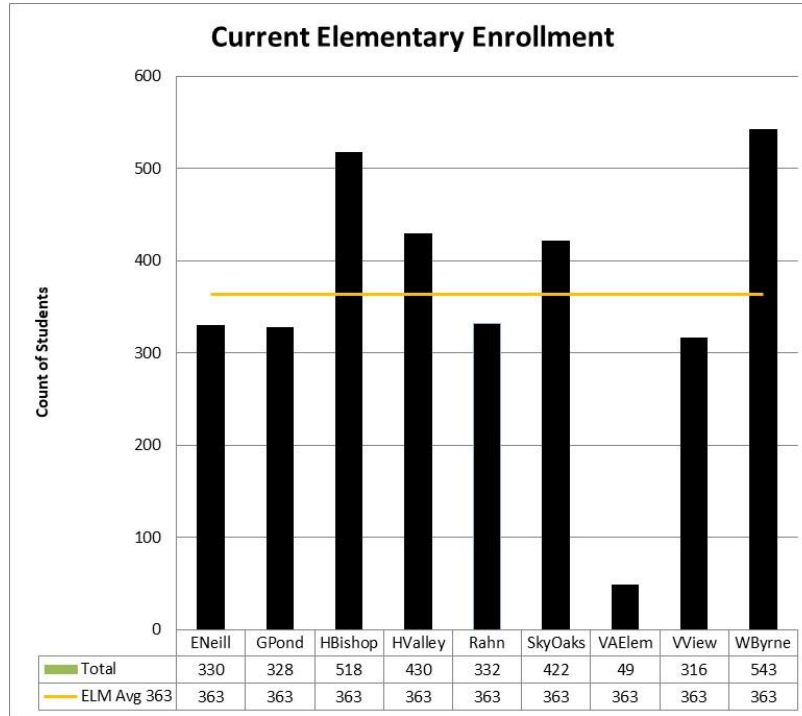


- Elementary
- Middle School
- Secondary

District Seat Count as of 10/1/2023.

2023-24 Grade Level October 1 Enrollment: K-5

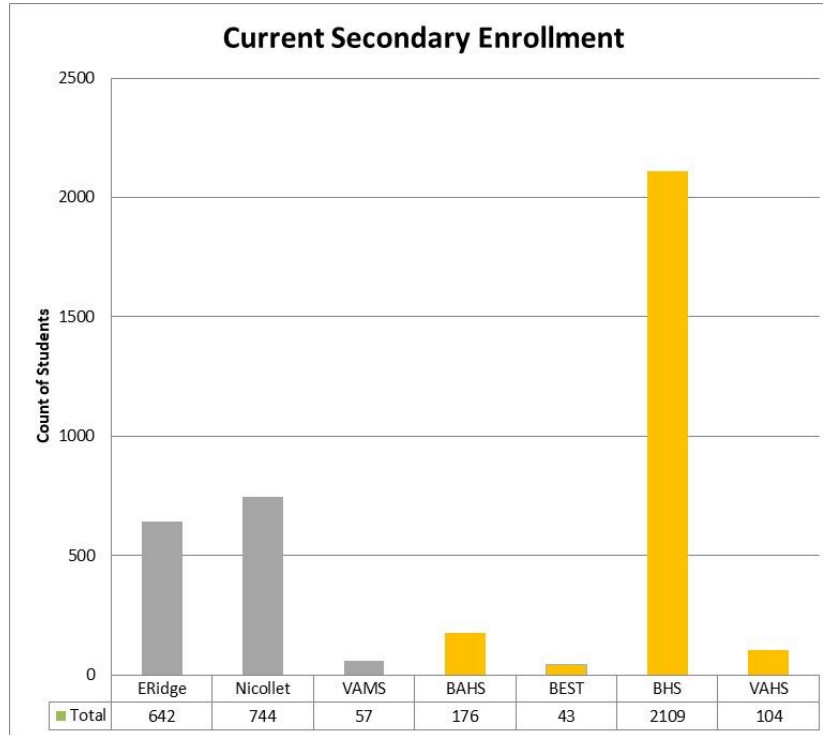
by building 3,268



District Seat Count as of 10/1/2023.

2023-24 Grade Level October 1 Enrollment: 6-12

by building 3,875



- Middle School (6-8)
- Secondary (9-12+)

District Seat Count as of 10/1/2023.

Composition Current Reality

October 1, 2023 Enrollment

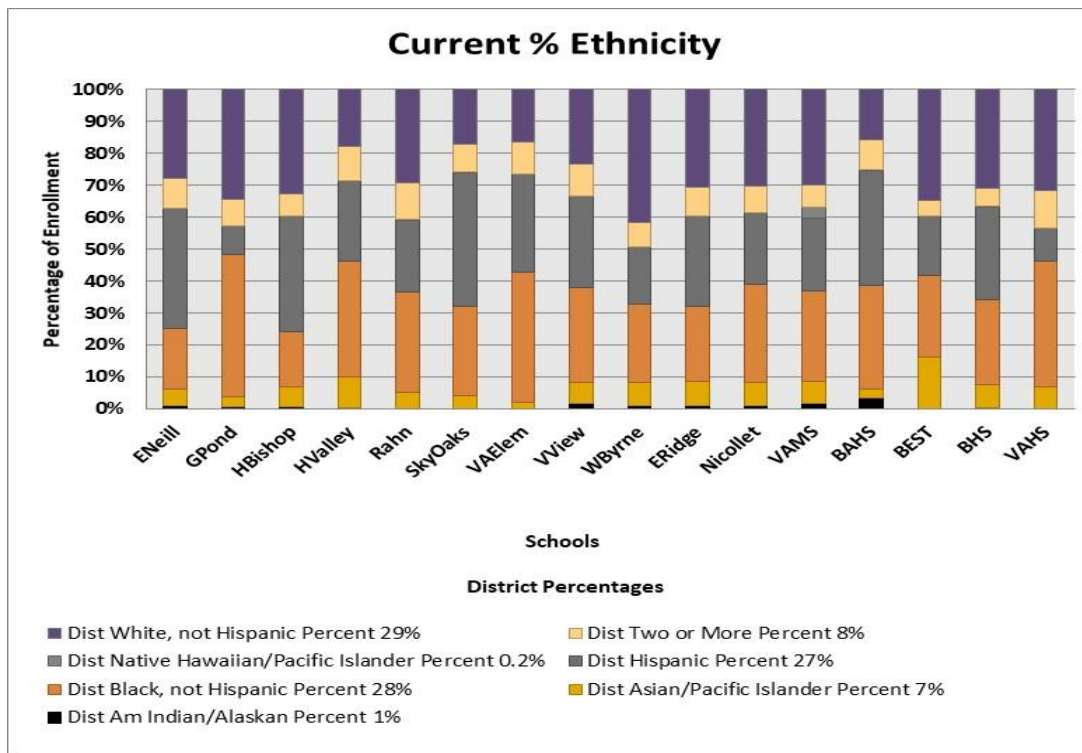
Current Reality - Fall 2023 Enrollment Composition: K-12

ETHNICITY		
ETHNICITY	COUNT	PERCENTAGE
White, not Hispanic	2,097	29%
Two or More	560	8%
Native Hawaiian/Pacific Islander	12	Less than 1%
Hispanic	1,959	27%
Black, not Hispanic	1,995	28%
Asian/Pacific Islander	472	7%
Am Indian/Alaskan	48	1%

ADDITIONAL SERVICES		
SERVICE	COUNT	PERCENTAGE
Special Education Services Eligible	1,192	17%
Limited English Proficiency Eligible	1,781	25%
Free/Reduced Meal Eligible	4,412	62%

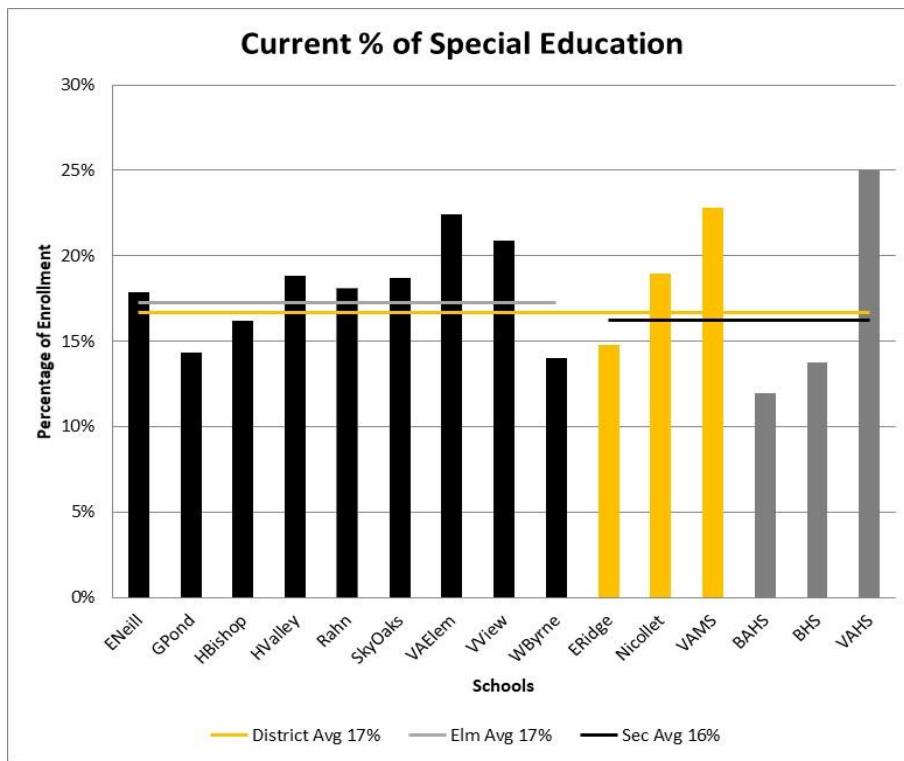


% of Student Ethnicity by Building: K-12



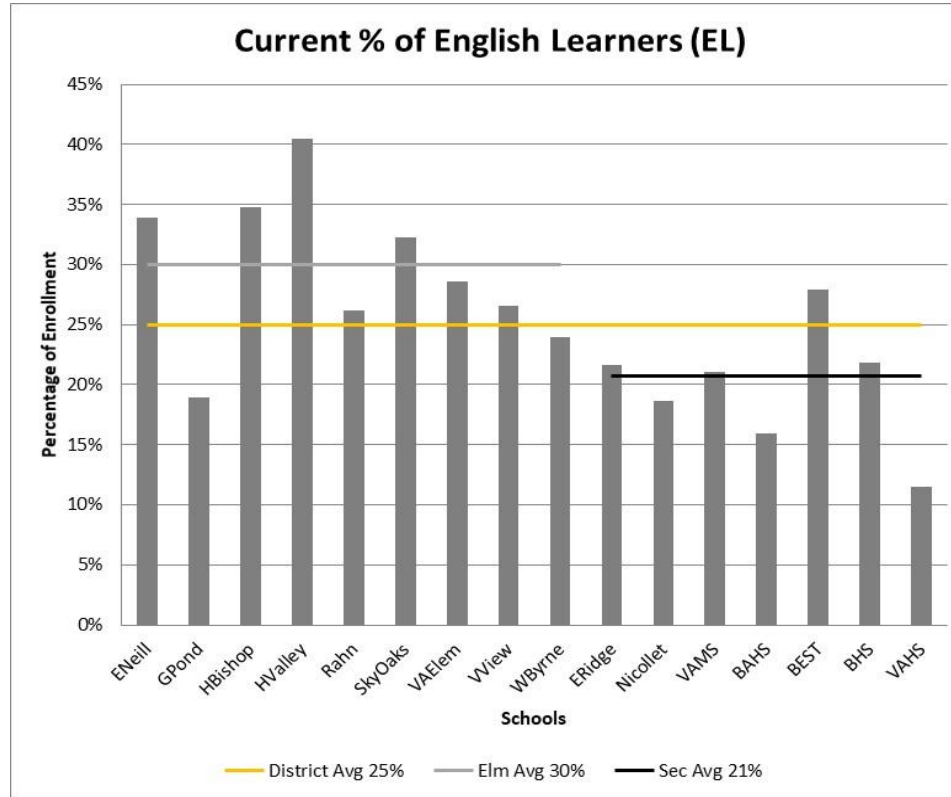
% Students Served Special Education by Building: K-12

including District, Elementary, and Secondary Averages

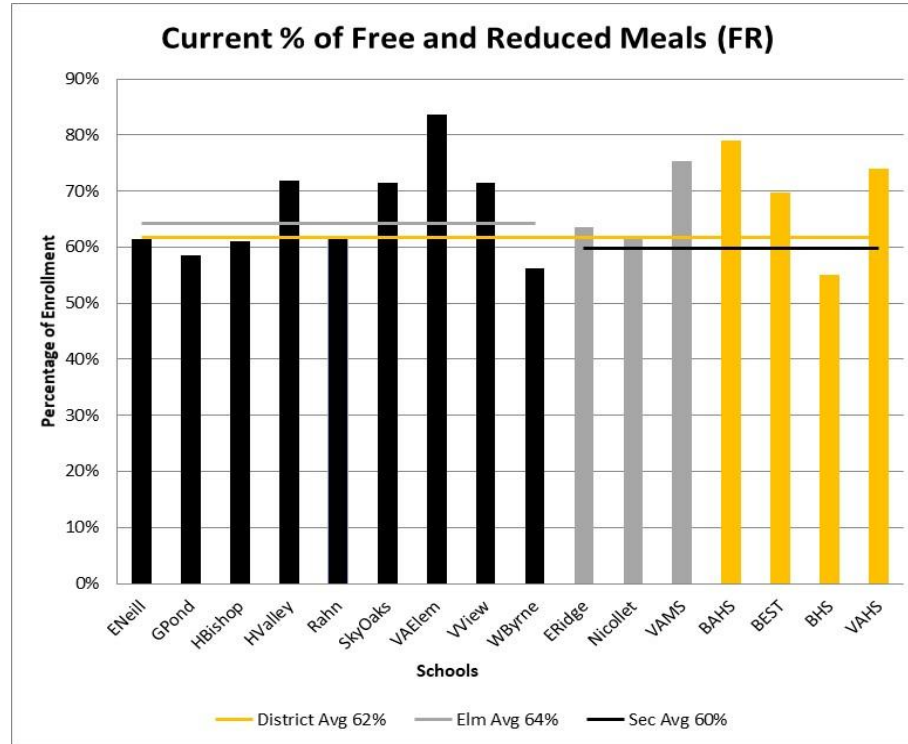


% Eligible English Learner (EL) Students by Building: K-12

including District, Elementary, and Secondary Averages



% Students Served Free & Reduced Eligible by Building: K12 with District, Elementary, and Secondary Averages



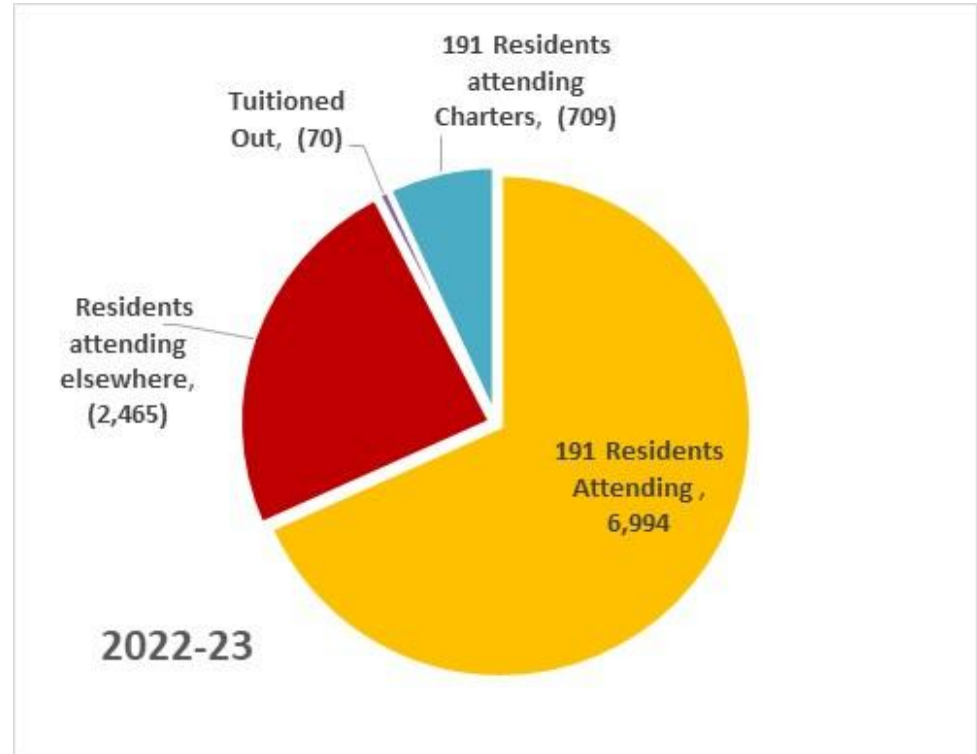
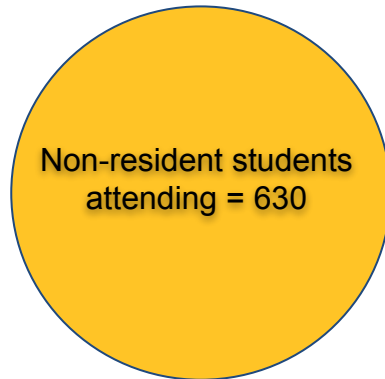
A Look Back To Past Data

Summary of Residents / Non-Residents

30

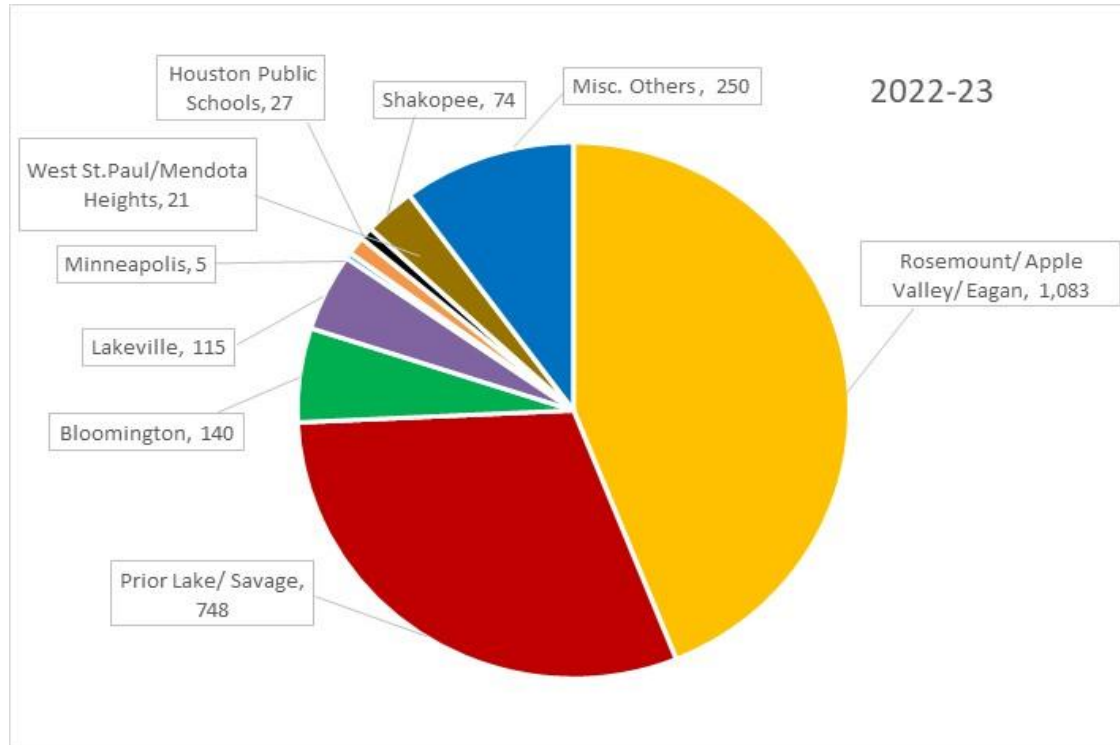
SUMMARY OF RESIDENTS/NON-RESIDENTS	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
191 Residents Total	10,491	10,645	10,652	10,707	10,545	10,630	10,537	10,311	10,257	10,239
191 Residents Attending	8,782	8,692	8,507	8,459	8,182	8,010	7,709	7,157	7,064	7,088
191 Residents Attending Elsewhere	1,709	1,953	2,145	2,248	2,363	2,620	2,828	3,154	3,193	3,174
Open Enrolled Out										
Residents attending elsewhere	(1,405)	(1,632)	(1,807)	(1,900)	(1,942)	(2,072)	(2,228)	(2,444)	(2,464)	(2,465)
Open enrolled In										
Non-Residents attending 191	638	558	560	570	566	574	565	587	570	630
Difference	(767)	(1,074)	(1,247)	(1,330)	(1,376)	(1,498)	(1,663)	(1,857)	(1,894)	(1,835)
Tuitioned Out	(54)	(59)	(53)	(79)	(84)	(88)	(77)	(85)	(87)	(70)

Total Students Served of 7,624 includes 6,994 of residents and 630 of Non-residents.



School Choice 2022-2023: PK-12

2,465 Resident students served at other public schools



Summary of Residents Attending Elsewhere

Residents Attending Other Districts (Open Enrollment-Out) Students Attending					
District	Students				
	2018-19	2019-20	2020-21	2021-22	2022-23
Rosemount/ Apple Valley/ Eagan	1,019	1,129	1,168	1,146	1,083
Prior Lake/ Savage	530	576	658	737	748
Bloomington	113	120	135	150	140
Lakeville	123	107	121	114	115
Minneapolis	16	22	26	5	9
West St.Paul/Mendota Heights	24	21	20	21	27
Houston Public Schools	34	30	47	27	19
Shakopee	44	44	55	47	74
Misc. Others	169	179	214	217	250
Total	2,072	2,228	2,444	2,464	2,646
Residents Attending Charter Schools- Over 15 Students Attending					
Charter	Students				
	2018-19	2019-20	2020-21	2021-22	2022-23
Seven Hills Classical Academy	70.00	67.00	79.00	81.00	75.57
Minnesota Transitions Charter School	39.00	39.00	58.00	46.00	45.87
Aspen Academy	123.00	144.00	163.00	178.00	171.42
Higher Ground	18.00	4.00	9.00	5.00	7.12
Eagle Ridge Academy	28.00	27.00	20.00	28.00	29.10
FIT Academy	31.00	49.00	53.00	48.00	69.62
Gateway STEM Academy	45.00	76.00	75.00	79.00	59.39
Step Academy				22.34	72.77
Tuitioned Out	88.00	77.00	85.00	87.00	70.60
Tuitioned In	0.50	0.00	0.00	0.00	0.00

Summary of Residents Attending Non-Public Schools

Residents Attending Non-Public Schools					
School	Students				
	2018-19	2019-20	2020-21	2021-22	2022-23
Total	816	828	758	815	649
Including but not all inclusive:					
Homeschool	244	267	295	309	317
St. John's	194	197	157	149	153
Holy Angels	40	37	35	28	29
Blake	2	4	3	5	3
Bethany Academy (merged w/Life Acad)	11	0	0	0	0
Minnehaha Academy	25	22	19	14	11
Life Academy (merged w/Bethany Acad)	14	0	0	0	0
Trinity School at River Ridge	31	24	20	18	18
Good Shepherd Lutheran Church	35	35	26	35	42
First Baptist	18	15	14	17	20
Faithful Shepherd Catholic School	32	32	21	23	24
United Christian Academy (Bethany & Life Academies merged 2019-20)		31	29	32	32

Fall October 1 Trend Data

Early Education Students:

Programming expanding to educate more Pre-Kindergarten children in ONE91

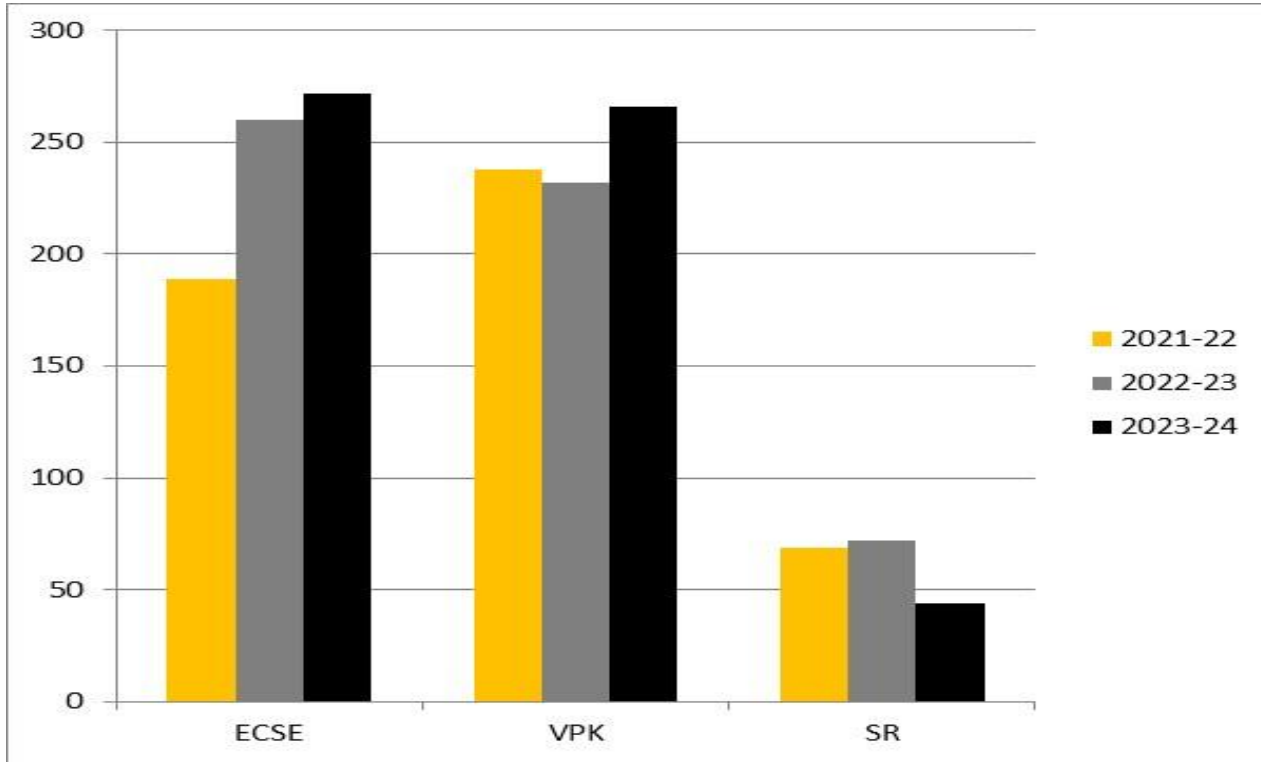
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Early Ed Students are:

- 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)

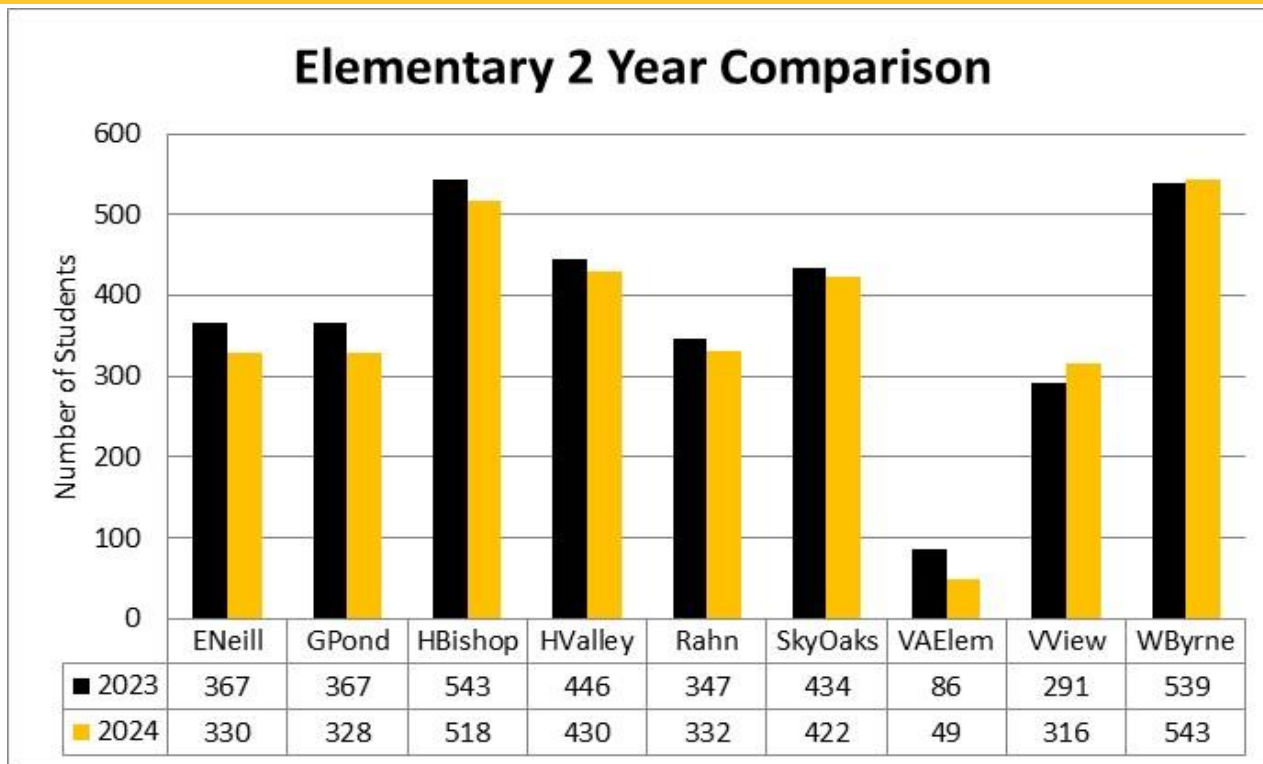
Early Education:

3 Yr Comparison October 1 Seat Count Fall 2021 to Fall 2024



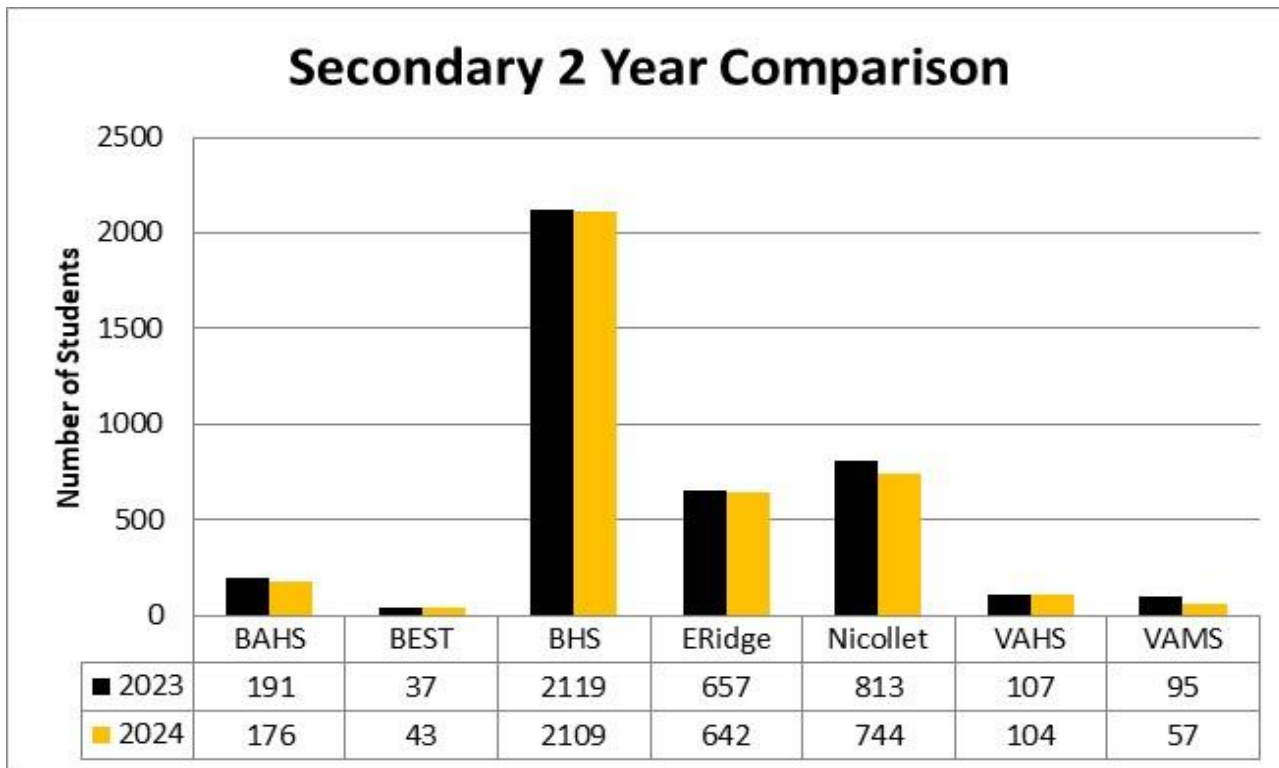
Elementary: K-5

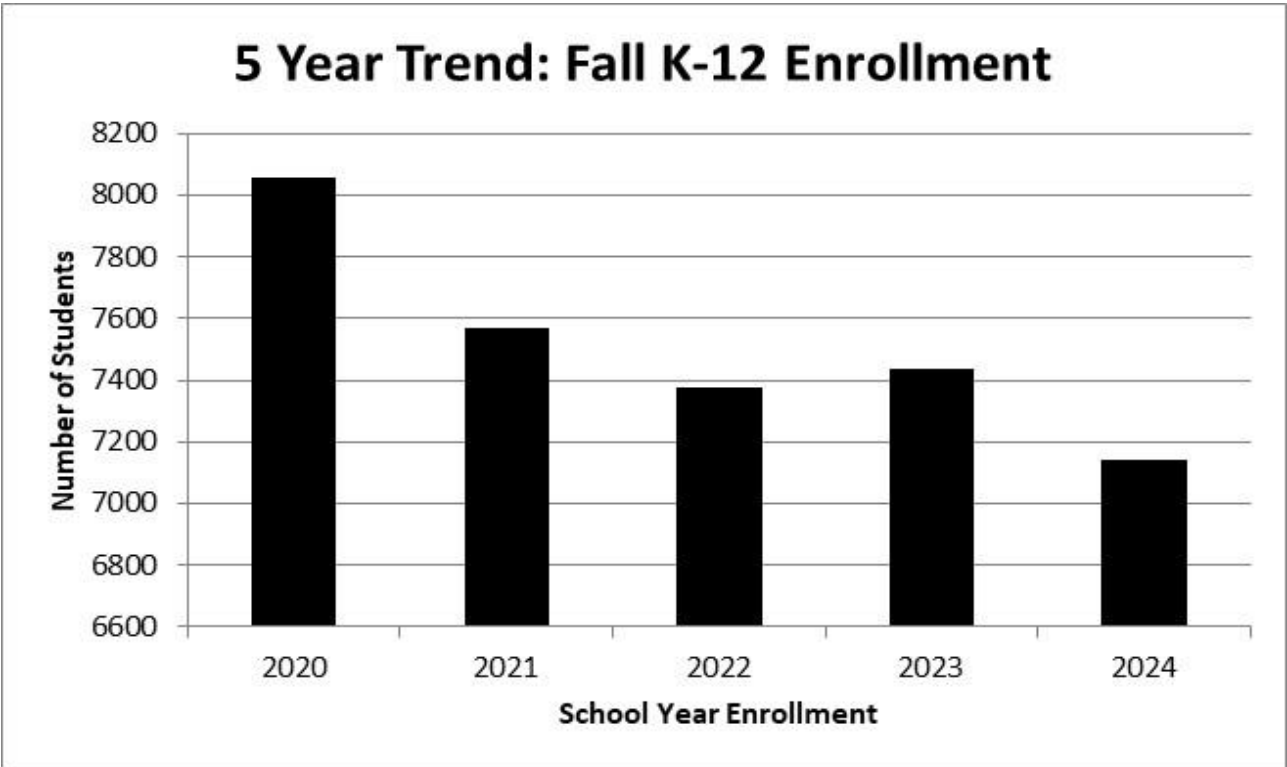
2-Yr Comparison October 1 Seat Count FY2023 to FY2024



Secondary: 6-12

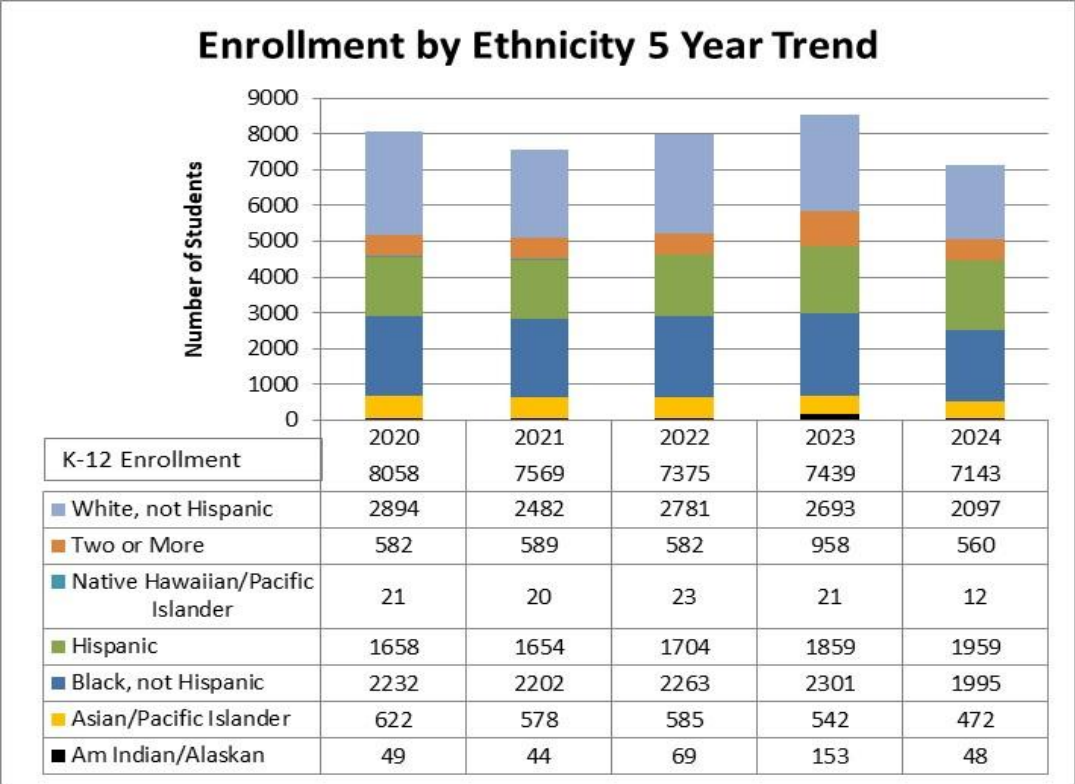
2-Yr Comparison October 1 Seat Count FY2023 to FY2024





District Composition: K-12

Enrollment by Ethnicity Five Year Trend

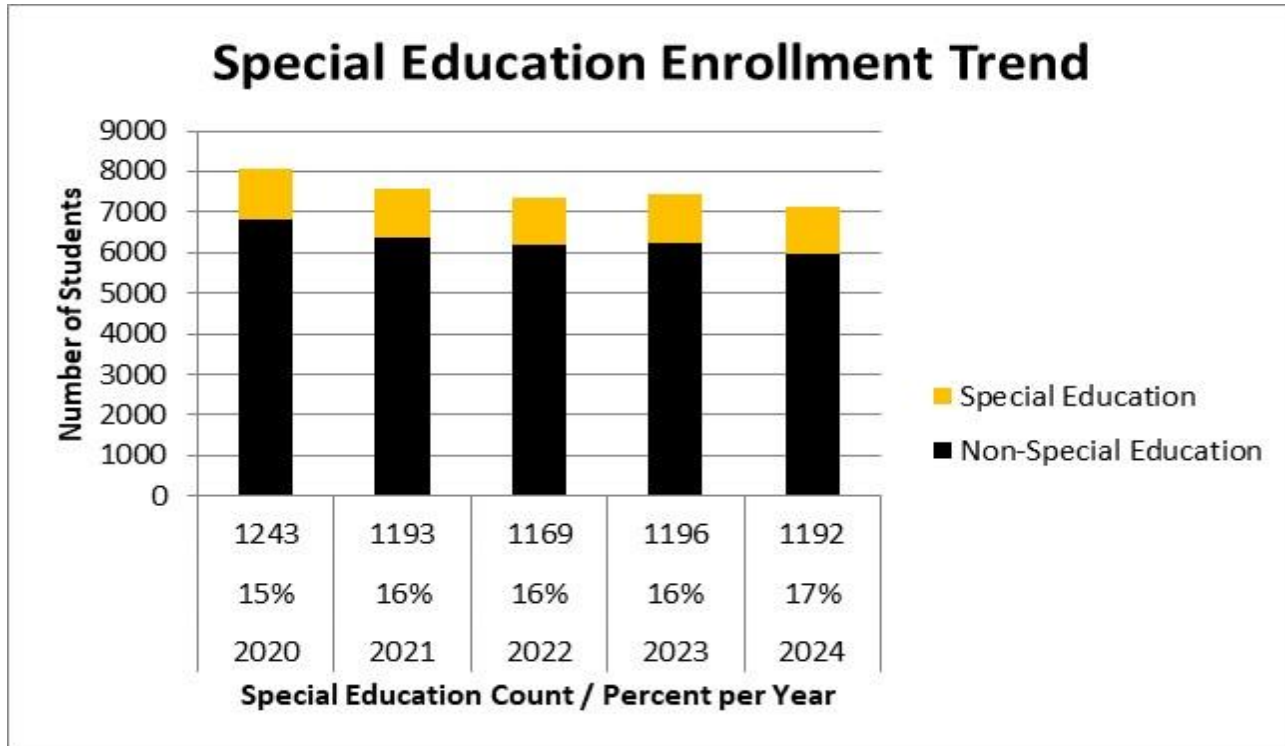


Fall Enrollment Report

* 2020-23 Finalized MDE Fall Counts
 **2023-24 Preliminary MDE Fall Count

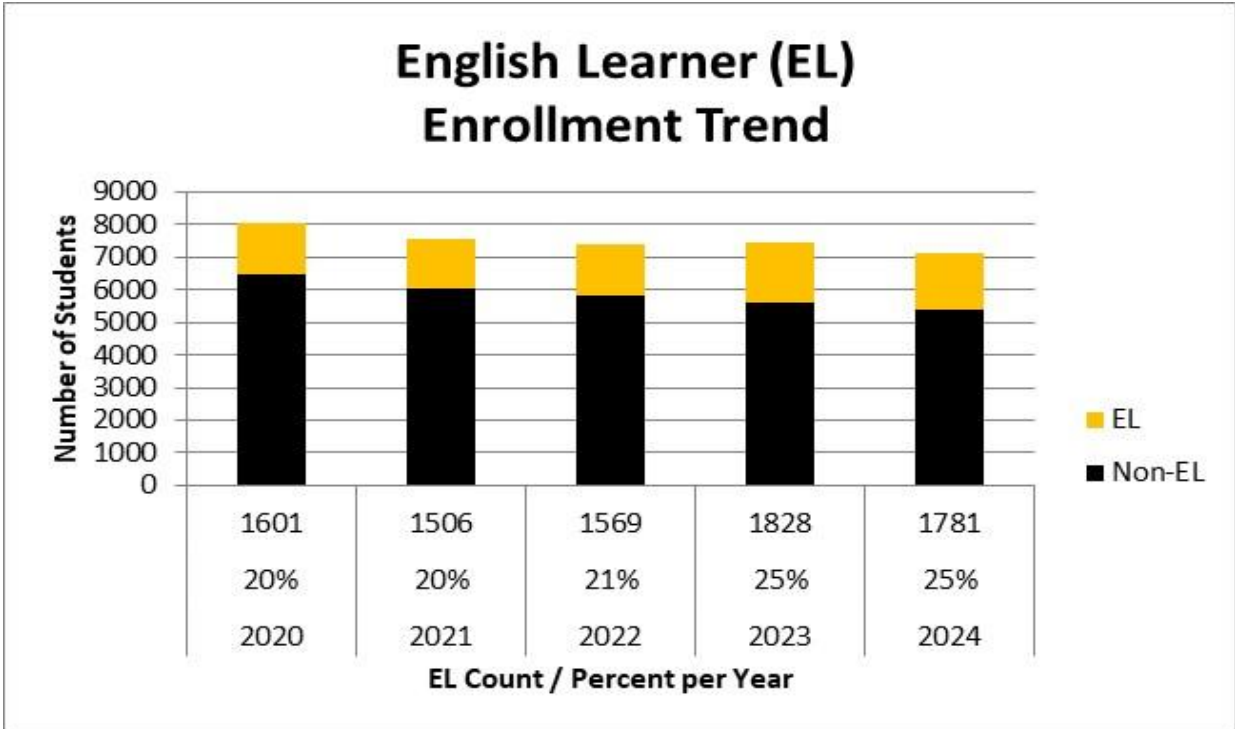
District Composition: K-12

% Special Education Enrollment



District Composition: K-12

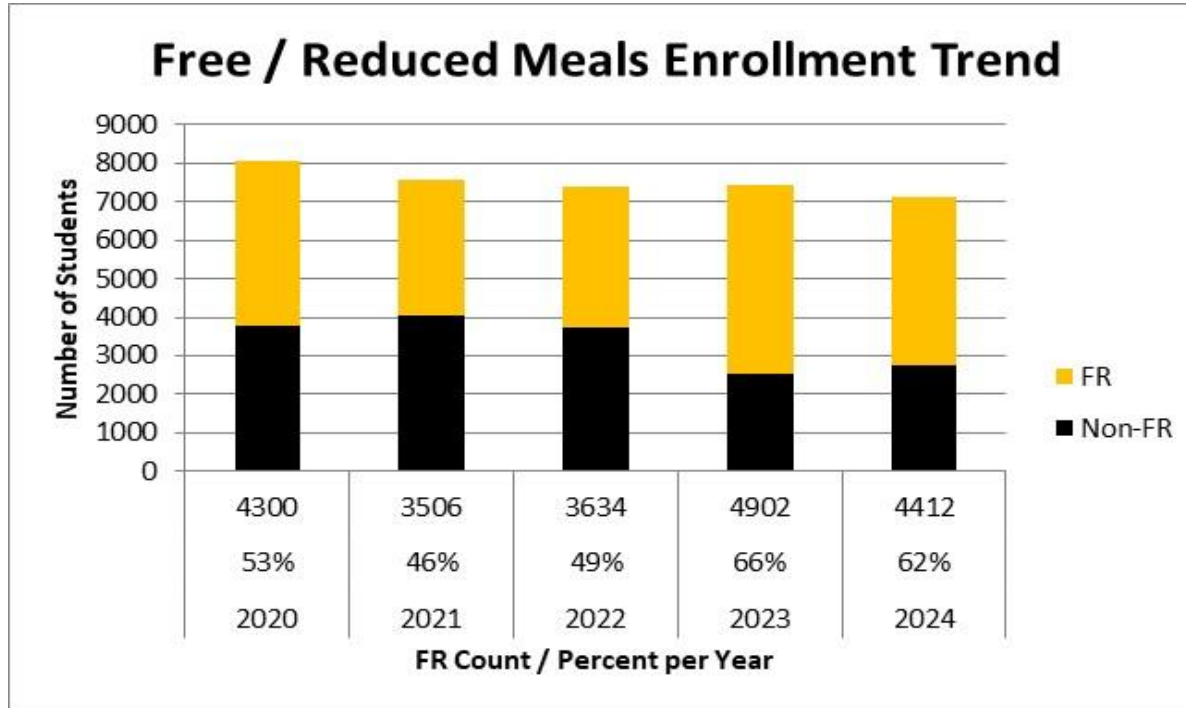
English Learner (EL) Enrollment Trend



* 2020-23 Finalized MDE Fall Counts
**2023-24 Preliminary MDE Fall Counts

District Composition: K12

% Free and Reduced Eligibility Trend



Thank You



**Agenda III.C.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Scott Hume, Board Chair

Date: November 9, 2023

Re: Committee, Board Appointment and School Assignment Reports

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

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Toni Conner, Anna Werb
Policy Review	Abigail Alt (Chair), Eric Miller, Safio Mursal
Negotiations	Eric Miller (Chair), Abigail Alt, Toni Conner

Other Board Assignments

Board Committee	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Toni Conner (primary)
Burnsville Chamber of Commerce Policy Committee	Scott Hume
ISD 917	Lesley Chester (primary)
Foundation 191	Safio Mursal (primary)
MN School Board Association (MSBA)	Scott Hume (primary)
Burnsville Festival & Fire Muster	Abigail Alt
MN State HS League (MSHSL)	Eric Miller
Burnsville HS Hall of Fame Committee	Eric Miller

School Assignments

School Name	Board Member Assigned
Burnsville Alternative HS (BAHS)	Eric Miller
Burnsville-Eagan-Savage Transition Program (BEST)	Toni Conner
Burnsville HS	Safio Mursal
Nicollet Middle School	Scott Hume
Harriet Bishop Elementary	Lesley Chester
Rahn Elementary	Abigail Alt
Vista View Elementary	Anna Werb



**Agenda III.D.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Cody Hoang, Student Board Representative

Date: November 9, 2023

Re: Student Board Representative Monthly Report

Receive a report from Cody Hoang, Student Board Representative.



**Agenda III.E.
November 9, 2023**

To: Board of Education
From: Dr. Theresa Battle, Superintendent
Date: November 9, 2023
Re: Superintendent Report

Receive a report from Dr. Theresa Battle, Superintendent.



**Agenda III.F.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Scott Hume, Board Chair

Date: November 9, 2023

Re: Board Member Reports

Receive reports from board members.

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 October 26, 2023

The regular meeting of the ISD 191 Board of Education was called to order by Chair Hume at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Chester, Conner, Miller, and Chair Hume were present. Director Werb, Director Mursal and Dr. Theresa Battle, superintendent were absent. Dr. Chris Bellmont, assistant superintendent, Student Board Representative Cody Hoang, administrators, staff and members of the public were also present.

Attendance

Chair Hume welcomed the audience and asked Director Chester to lead the Pledge of Allegiance.

Pledge of Allegiance

Moved by Alt, seconded by Conner, to approve the agenda. The motion carried unanimously (5, 0).

Agenda

Received a report about the Financial Audit from Tyler Dehne, Director of Finance, and Aaron Dahl, CPA - Audit Manager from BerganKDV.

Reports

Received the World's Best Workforce: Achievement & Integration Progress Report from Imina Oftedahl, Director of Curriculum, Instruction and Assessment, and Isis Buchanan, Director of Educational Equity.

Received reports on Board committees, appointments, and school assignments from Director Alt on behalf of the Policy Review Committee, and Director Miller reported on behalf of the Negotiations Committee, Conner reported about AMSD, Director Chester reported about ISD 917, and Chair Hume reported about Gideon Pond Elementary

Moved by Miller, seconded by Chester, to approve the consent agenda:
 -Approve the minutes of the regular board meeting and closed session on October 12, 2023.

Consent Agenda
 Minutes

-Approve personnel recommendations for Haley Jagow, Kayla Zwicke, Antonia Waters, Christina Bussler, Fiona Chow, Joanne Himrich, Juan Reyes, Lori Maidment, Molly Conners, Moriah Combs, Shonita Harper, Tawny Schewe, Trey Blanchard, Reginne Berna, Trey Blanchard, and Amanda Exley.

Personnel
 Donations
 Checks, claims,
 receipts and
 investments

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

-Approve August payroll checks in the net amount of \$4,171,628.05.

August claims to date, wire transfers and adjustments totaling \$11,332,866.31. Also, that the Board accepts August receipts of \$15,228,738.33 and investments for the General Fund and OPEB of \$80,552,213 as of August 31, 2023.

Budget Analysis
 Listening Session
 Policies

-Accept the Budget Analysis for the month ending August 31, 2023.

-Receive a report about the Listening Session on October 12, 2023.

-Approve, on a second reading basis, non-substantive changes to Policy 691: *Educational Research*.

-Approve, on a second reading basis, new Policies 621: *Literacy and the READ Act* and 624: *Online Instruction*.
 -Approve, on a second reading basis, changes to Policies 425: *Professional Development*, 601: *School District Curriculum and Instruction Goals*, 603: *Curriculum Development*, 604: *Instructional Curriculum*, 616: *School District System Accountability*, and 620: *Credit for Learning*.
 -Approve, on a second reading basis, changes to Policies 299: *Student Representative to the School Board*, 504: *Student Appearance*, 418: *Drug-Free Workplace/Drug-Free School*, 506: *Student Discipline*, 515: *Protection and Privacy of Pupil Records*, and 602: *Organization of School Calendar and School Day*.
 The motion carried unanimously (5 0).

Director Conner left the meeting at 7:34 p.m.

Moved by Miler, seconded by Alt, ton authorizes Superintendent Battle to sign the Joint Powers Agreement between Dakota County and ISD 191 for Interagency Early Intervention Services. The motion carried unanimously (4,0).

Early Intervention Services

Moved by Chester seconded by Miller to approve the signing of the Joint Powers Agreement Between Dakota County and The Cities, Townships, and School Districts in Dakota County for the Provision of Absentee Voting Administration Services. The motion carried unanimous (4, 0).

Absentee Voting Administration Services

Director Connor returned to the meeting at 7:37 p.m.

Moved by Alt, seconded by Chester, to approve the proposed revisions and re-adopt the unchanged language in the 2023-2025 master agreement with Service Employees International Union Local #284 custodial employees. The motion carried unanimous (5, 0).

International Union Local #284

Moved by Miller, seconded by Chester, approve, on a first reading basis, changes to Policies 509: *Enrollment of Nonresident Students*, 534: *School Meals Policy*, 708: *Transportation of Nonpublic School Students*, 709: *Student Transportation Safety Policy*, and 806: *Crisis Management Policy*. The main motion carried unanimous after discussion (5, 0).

Policies

Moved by Conner, seconded by Alt, to approve, on a first reading basis, changes to Policies 419: *Tobacco-Free Environment*, 516.5: *Overdose Medication*, and 532: *Use of Peace Officers and Crisis Teams*. The motion carried unanimous (5, 0)

Moved by Miller, seconded by Conner, to adjourn at 7:43 p.m. The motion carried unanimous (5, 0)

Adjourn

Lesley Chester, Clerk

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 Administrative Services

DATE: November 9, 2023

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Retirement	Jeffrey Webber		Burnsville High School	Teacher	01/19/2024	1.0 FTE
Classified	Appointment	Abigail Adkins		Nicollet Middle School	Girls Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Allison Wendorf		WM. Byrne Elementary School	Educational Assistant	10/30/2023	7.25 hours/day
Classified	Appointment	Brian Pickett		Eagle Ridge Middle School	Girls Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Deandre Raggs		Nicollet Middle School	Educational Assistant	10/26/2023	7.25 hours/day
Classified	Appointment	Emily Najjar-Field		Burnsville High School	Musical Vocal	Fall Stipend	Stipend
Classified	Appointment	Evan Ziegler		Burnsville High School	Girls Hockey- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Itzel Morales		Sky Oaks Elementary School	Educational Assistant	10/26/2023	7.25 hours/day
Classified	Appointment	Jennifer Scoville		WM. Byrne Elementary School	Registered Nurse	11/07/2023	.6 FTE
Classified	Appointment	Jessica Gilitzer		ECSE Center	Educational Assistant	10/30/2023	6.5 hours/day
Classified	Appointment	Madeline Stutz		Burnsville High School	Musical Assistant Director	Fall Stipend	Stipend
Classified	Appointment	Michael Turner		Burnsville High School	Girls Hockey- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Noah Grant		Burnsville High School	Boys Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Rahmo Omar		District-wide	Cultural Liaison	10/26/2023	8 hours/day
Classified	Appointment	Saida Alonso Ramirez		ECSE Center	Educational Assistant	11/07/2023	6.5 hours/day
Classified	Appointment	Sarah Olsen-Dickhausen	*	Diamondhead Education Center	Executive Assistant	11/13/2023	8 hours/day
Classified	Change of Assignment	Thelma Jones		District-wide	Food Services Associate	11/02/2023	7.5 hours/day
Classified	Resignation	Briseida Gonzalez		Hidden Valley Elementary	Educational Assistant	11/10/2023	7.25 hours/day
Classified	Resignation	Ibrahim Abdullahi		Nicollet Middle School	Boys Basketball- Assistant Coach	11/02/2023	Stipend
Classified	Resignation	Marta Carlisano	*	Burnsville Alternative High School	Nurse	11/17/2023	8 hours/day
Classified	Resignation	Michael Dietsch		Burnsville High School	Girls Hockey- Assistant Coach	03/15/2023	Stipend
Classified	Resignation	Randy Johnson		Burnsville High School	Girls Hockey- Assistant Coach	03/15/2023	Stipend
Classified	Resignation	Sarah Olsen-Dickhausen	*	Gideon Pond Elementary	Administrative Assistant	11/12/2023	8 hours/day
Classified	Retirement	Glenn Johnson		Eagle Ridge Middle School	Custodial	01/02/2024	8 hours/day
Classified	Retirement	Mary Holewa		Nicollet Middle School	Food Service	01/10/2024	7.5 hours/day



**Agenda IV.A.3.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance

Date: November 9, 2023

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 9, 2023.

Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
10/17/2023	Elwood Kruger	Burnsville Senior Center	Annual Giving Donation	50
10/17/2023	Louise Sandwick	Burnsville Senior Center	Annual Giving	100
10/17/2023	Sylvester Boeckman	Burnsville Senior Center	Annual Giving	50
10/17/2023	Donna Moulton-Wobeck and August Wobeck	Burnsville Senior Center	Annual Giving	100
10/17/2023	MJ McCoy	Burnsville Senior Center	Annual Giving	100
10/17/2023	Karen Willey	Burnsville Senior Center	Annual Giving	50
10/17/2023	Shirley Neuville	Burnsville Senior Center	Annual Giving	50
10/17/2023	Delmar Wise	Burnsville Senior Center	Annual Giving	100
10/17/2023	Hermann and Janet Kauls	Burnsville Senior Center	Annual Giving	100
10/17/2023	Barbara Knoke	Burnsville Senior Center	Annual Giving	50
10/17/2023	Mary Peake	Burnsville Senior Center	Annual Giving	50
10/17/2023	Timothy and Nancy O'Hara	Burnsville Senior Center	Annual Giving	50
10/17/2023	Pat Medford	Burnsville Senior Center	Annual Giving	100
10/18/2023	Boston Scientific	Burnsville High School	To support engineering and manufacturing programs at BHS.	\$4,000
10/10/2023	Lisa Pozorski	Burnsville High School	Donation to Blaze Nation Station (BHS free store for students)	6 bags of clothing and 1 bag of hygiene items
10/17/2023	Sharon and Allan Angen	Burnsville Senior Center	Annual Giving	20
10/17/2023	Karen Huerd	Burnsville Senior Center	Annual Giving	25
10/17/2023	Murtice Sherek	Burnsville Senior Center	Annual Giving	25
10/17/2023	Beverly Mickelson	Burnsville Senior Center	Annual Giving	10
10/17/2023	Jeanne Sommerfeld	Burnsville Senior Center	Annual Giving	25
10/17/2023	David and Janice Zerr	Burnsville senior Center	Annual Giving	30

10/17/2023	Raymond and Jacqueline Zuhars	Burnsville Senior Center	Annual Giving	20
10/17/2023	James and Charlotte Curtis	Burnsville Senior Center	Annual Giving	20
10/20/2023	Hajir Haroon	Food & Nutrition Services	To help those in need	\$0.14
10/20/2023	Bekele Taddese	Food & Nutrition Services	To help those in need	\$14.00
10/20/2023	Amy Terwilliger	Food & Nutrition Services	To help those in need	\$2.20
10/20/2023	Jeff Schwenn	Food & Nutrition Services	To help those in need	\$20.90
10/20/2023	Maria Melendez	Food & Nutrition Services	To help those in need	\$0.25
10/23/2023	Linda Thieking	Burnsville Senior Center	Annual Giving	25
10/23/2023	Donna Bernauer	Burnsville Senior Center	Annual Giving	50
10/23/2023	Joyce Bolt	Burnsville Senior Center	Annual Giving	20
10/31/2023	Gary King	Community Education	Brainpower in a Backpack	1000
10/31/2023	William Byrne PTO	Community Education	Brainpower in a Backpack	350

Total monetary donation received: \$6,607.49



**Agenda IV.A.4
November 9, 2023**

**To: Board of Educators
Dr. Theresa Battle, Superintendent**

From: Tyler Dehne, Director of Finance

Date: November 3, 2023

Re: September Payroll, Claims and Receipts

Recommendation: That the Board approves September payroll checks in the net amount of \$4,114,472.85. September claims to date, wire transfers and adjustments totaling \$10,158,312.47. Also, that the Board accepts September receipts of \$9,910,693.16 and investments for the General Fund and OPEB of \$79,355,760.97 as of September 30, 2023.

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

TD/mw/jb

INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
September 2023

Cash Receipts

Receipts	\$9,910,693.16
Miscellaneous Adjustments	

TOTAL SEPTEMBER CASH RECEIVED\$9,910,693.16**CASH DISBURSEMENTS**

September Payroll	\$4,114,472.85
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A/P		
September Claims	Checks 489514-489720	\$1,760,987.22
	Virtual Card 6000001310-6000001365	\$260,442.06
	ACH-Emp/Vend 9000004658-9000004797	\$503,161.48

September A/P Wires+P-card	\$7,624,028.89
September Bank Fees	\$9,692.82

TOTAL SEPTEMBER CASH DISBURSED\$14,272,785.32**TOTAL TO BE APPROVED**\$14,272,785.32

	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>9/30/2023</u>
GENERAL FUND	\$14,897,315.41	\$52,945,797.38	\$67,843,112.79
OPEB	\$3,588,000.19	\$2,434,796.72	\$6,022,796.91
OPEB EQUITY INV	\$59,263.67	\$5,430,587.60	\$5,489,851.27
	\$18,544,579.27	\$58,811,181.70	\$79,355,760.97

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

Burnsville ISD 191 (31134-101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		09/30/2023			IS Balance	\$14,897,315.41	\$14,897,315.41	\$14,897,315.41	62
LTD		09/30/2023			LTD Balance		\$10,421,425.24	\$10,421,425.24	
SDA	SDA-1285862-1	09/30/2023			Savings Deposit Account - MNTrust Term Series-Flex (PenFed LOC)	\$4,235,210.50	\$4,235,210.50	\$4,235,210.50	
SDA	SDA-1287414-1	09/30/2023		19581	Savings Deposit Account - BELL BANK	\$21,097,311.09	\$21,097,311.09	\$21,097,311.09	
SDA	SDA-1348596-1	09/30/2023			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	\$1,532,276.05	\$1,532,276.05	\$1,532,276.05	
TS	TS-295784-1	04/19/2023	10/18/2023		MN TRUST TERM SERIES	\$1,000,000.00	\$1,025,130.97	\$1,000,000.00	5.040
SEC	SEC-53305-1	06/08/2022	12/08/2023	33124	GOLDMAN SACHS BANK USA	\$246,649.66	\$246,000.00	\$246,000.00	2.320
CD	CD-1346204-1	01/25/2023	01/25/2024	31840	Financial Federal Bank	\$238,450.00	\$249,895.60	\$238,450.00	4.800
CD	CD-1346208-1	01/25/2023	01/25/2024	57512	Western Alliance Bank	\$238,650.00	\$249,849.84	\$238,650.00	4.693
CD	CD-1346209-1	01/25/2023	01/25/2024	4147	Bank 7	\$238,800.00	\$249,882.71	\$238,800.00	4.641
CD	CD-1346210-1	01/25/2023	01/25/2024	57993	ServisFirst Bank	\$238,500.00	\$249,848.25	\$238,500.00	4.758
SEC	SEC-58549-1	01/30/2023	01/30/2024	68574	GE CREDIT UNION	\$247,354.20	\$247,000.00	\$247,000.00	4.803
CD	CD-1346972-1	03/16/2023	03/14/2024	3212	ANECA FCU	\$237,600.00	\$249,738.82	\$237,600.00	5.137
CD	CD-1346974-1	03/16/2023	03/14/2024	58816	Royal Business Bank	\$237,600.00	\$249,772.42	\$237,600.00	5.137
CD	CD-1346977-1	03/16/2023	03/14/2024	33539	Preferred Bank	\$237,500.00	\$249,870.79	\$237,500.00	5.223
TS	TS-295772-1	04/19/2023	04/18/2024		MN TRUST TERM SERIES	\$1,500,000.00	\$1,572,900.00	\$1,500,000.00	4.860
CD	CD-295121-1	10/28/2022	04/25/2024	227	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$1,750,000.00	\$1,865,935.60	\$1,750,000.00	4.449
SEC	SEC-57091-1	11/04/2022	05/06/2024	34444	CUSTOMERS BANK	\$244,632.85	\$244,000.00	\$244,000.00	4.520
CD	CD-293933-1	06/01/2022	06/03/2024	33686	BANK HAPOALIM	\$236,700.00	\$249,288.42	\$236,700.00	2.648
SEC	SEC-53308-1	06/09/2022	06/10/2024	57803	ALLY BANK	\$246,429.86	\$246,000.00	\$246,000.00	2.610
SEC	SEC-53310-1	06/08/2022	06/10/2024	27471	AMERICAN EXPR NATL BK	\$246,702.22	\$246,000.00	\$246,000.00	2.603
CD	CD-1346205-1	01/25/2023	07/23/2024	24045	Pacific Western Bank	\$233,700.00	\$249,885.56	\$233,700.00	4.610
CD	CD-1346207-1	01/25/2023	07/23/2024	61797	ELGA CREDIT UNION	\$234,000.00	\$249,886.54	\$234,000.00	4.520
CD	CD-1352467-1	08/17/2023	08/16/2024	63373	NORTH BAY	\$237,000.00	\$249,755.22	\$237,000.00	5.382
TS	TS-294471-1	08/18/2022	08/19/2024		MN TRUST TERM SERIES	\$2,000,000.00	\$2,124,339.73	\$2,000,000.00	3.100
CD	CD-1346971-1	03/16/2023	09/10/2024	5214	The First National Bank of Moose Lake	\$233,100.00	\$249,668.17	\$233,100.00	4.741
CD	CD-1352463-1	08/17/2023	01/27/2025	10344	Schertz Bank & Trust	\$232,550.00	\$249,874.66	\$232,550.00	5.140
CD	CD-1352464-1	08/17/2023	01/27/2025	60269	GREENSTATE CREDIT UNION	\$231,600.00	\$249,892.47	\$231,600.00	5.450
CD	CD-1352465-1	08/17/2023	01/27/2025	5496	Cornerstone Bank	\$231,850.00	\$249,667.88	\$231,850.00	5.268
CD	CD-1352470-1	08/17/2023	01/27/2025	68187	Baxter Credit Union	\$232,300.00	\$249,861.90	\$232,300.00	5.187
TS	TS-296280-1	08/23/2023	01/27/2025		MN TRUST TERM SERIES	\$1,500,000.00	\$1,610,259.87	\$1,500,000.00	5.130
SEC	SEC-58541-1	02/02/2023	02/03/2025	3511	WELLS FARGO BANK NA	\$248,691.31	\$248,000.00	\$248,000.00	4.355
SEC	SEC-61293-1	08/30/2023	02/28/2025	65722	FREEDOM NORTHWEST CU	\$248,519.78	\$248,000.00	\$248,000.00	5.354
CD	CD-1346973-1	03/16/2023	03/14/2025	4256	First National Bank	\$227,550.00	\$249,866.48	\$227,550.00	4.819
CD	CD-1346975-1	03/16/2023	03/14/2025	14028	First Guaranty Bank	\$227,800.00	\$249,638.84	\$227,800.00	4.800
CD	CD-1346976-1	03/16/2023	03/14/2025	58741	Fieldpoint Private Bank & Trust	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1346978-1	03/16/2023	03/14/2025	4185	First Priority Bank	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1352469-1	08/17/2023	08/18/2025	61093	VIBRANT CREDIT UNION	\$225,550.00	\$249,642.18	\$225,550.00	5.216
SEC	SEC-61291-1	08/25/2023	08/25/2025	66538	CONNEXUS CREDIT UNION	\$248,679.47	\$248,000.00	\$248,000.00	5.206
SEC	SEC-61294-1	08/28/2023	08/28/2025	60784	CALIFORNIA CREDIT UNION	\$243,653.17	\$243,000.00	\$243,000.00	5.257

Sub Totals →	\$56,639,325.57	\$67,843,112.79	\$67,055,438.29
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Totals →	\$56,639,325.57	\$67,843,112.79	\$67,055,438.29
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Time and Dollar Weighted Average Portfolio Yield: 4.71%

Weighted Average Portfolio Maturity: 132.08 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SDA	39.61	\$26,864,797.64	SDA Account
TS	9.34	\$6,332,630.57	Term Series
SEC	3.24	\$2,197,357.38	Securities
CD	10.48	\$7,110,943.93	Certificate of Deposit
IS	21.96	\$14,897,315.41	IS Account
LTD	15.37	\$10,421,425.24	LTD Account

Index

Cost is comprised of the total amount you paid for the investment including any fees and commissions.

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

Face/Par is the amount received at maturity for fixed rate investments.

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

CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series

Total Portfolio Report CAR

Report as of 9/30/2023

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563 65
 Phone: 630-657-6400
 Fax: 630-718-8701

Burnsville ISD 191 (31134-301 - 2009 Opeb Trust)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		09/30/2023			IS Balance	\$3,588,000.19	\$3,588,000.19	\$3,588,000.19	
SEC	SEC-48054-1	02/26/2021	10/01/2023		HAWAII-EY-REF	\$247,033.60	\$220,000.00	\$220,000.00	0.100
SEC	SEC-48044-1	02/24/2021	12/01/2023		DEWITT ETC CO CCD #54	\$616,968.90	\$590,000.00	\$590,000.00	0.190
SEC	SEC-49708-1	11/22/2021	11/15/2024		US TREASURY N/B	\$923,084.96	\$925,000.00	\$923,084.96	0.673
CD	CD-279751-1	01/21/2020	01/21/2025	14445	FARMERS AND MERCHANTS UNION BANK	\$228,200.00	\$248,078.24	\$228,200.00	1.740
CD	CD-1345485-1	12/27/2022	11/17/2025	29657	Great Midwest Bank, S.S.B.	\$222,800.00	\$249,847.31	\$222,800.00	4.196
CD	CD-1345555-1	12/28/2022	11/28/2025	33306	CIBC Bank USA	\$180,000.00	\$201,871.17	\$180,000.00	4.160
Sub Totals →						\$6,006,087.65	\$6,022,796.91	\$5,952,085.15	
Totals →						\$6,006,087.65	\$6,022,796.91	\$5,952,085.15	

Time and Dollar Weighted Average Portfolio Yield: 2.22%

Weighted Average Portfolio Maturity: 365.43 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SEC	28.21	\$1,685,119.30	Securities
CD	11.72	\$699,796.72	Certificate of Deposit
IS	60.07	\$3,588,000.19	IS Account

Index

Cost is comprised of the total amount you paid for the investment including any fees and commissions.

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

Face/Par is the amount received at maturity for fixed rate investments.

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

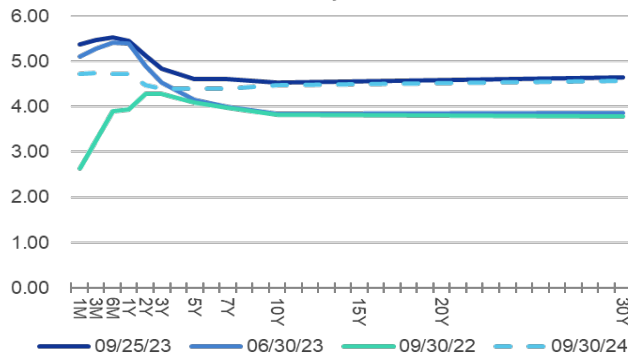
CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series



**Burnsville ISD 191 OPEB
Investment Review**

September 1 - September 30, 2023

U.S. TREASURY YIELD CURVE



Source: Bloomberg

Markets heard echoes of 2022 as Treasury yields rose across the curve in the third quarter. However, the cause of this quarter's rise in rates was significantly different. Unlike 2022 when the Fed was increasing rates fiercely to combat inflation, the market now believes the Fed is nearly done raising rates as inflation expectations have cooled.

As anticipated, the Fed hiked the fed funds rate by 0.25% in July. Then in August, investors heard a more hawkish tone from Federal Reserve Chair Jerome Powell at the annual gathering of policymakers in Jackson Hole, Wyoming. The yield on the 10-Year US Treasury rose in August to its highest level since 2007 and yields rose further in September as markets began pricing in expectations for stronger growth and somewhat higher fed funds rates. In September, the Fed paused, but increased its outlook for both economic growth and interest rates in 2024 and 2025. Together, these actions have widely instilled a belief by markets that the Fed will maintain rates higher for longer.

5-YEAR TREASURY REAL VS. TIPS BREAKEVEN YIELDS

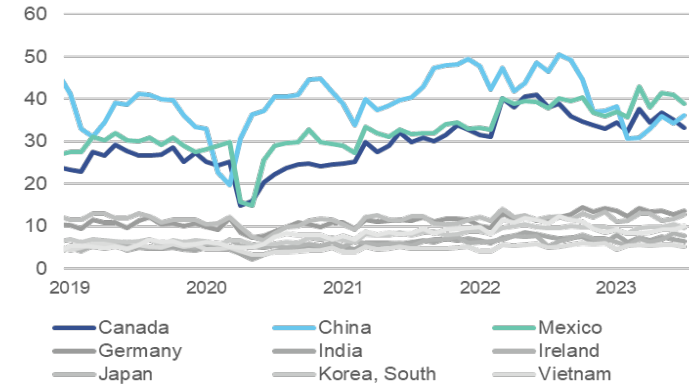


Source: Bloomberg

The 5-Year U.S. Treasury yield rose about 0.85% in the third quarter. Inflation expectations, as represented by the Breakeven yield, rose only 0.15%. The difference between these two measures is the Real yield on Treasury Inflation Protected Securities (TIPS). With inflation expectations gradually declining over the past year, there is another reason for the rise in Treasury yields. Higher Real yields may be caused by factors such as stronger economic growth expectations and term premium. Term premium is the extra yield investors demand for buying longer term securities. In the long period of near-zero interest rates, term premium was often negative. With growing expectations the Fed will keep rates higher for longer, we may see a further rise in Treasury yields.

Term premium, as measured by the Federal Reserve Bank of New York, turned positive in September. This measure has been mostly negative since 2016. While higher Treasury yields pressured stock returns in 3Q, it is important to highlight that higher yields are a reflection of stronger expectations of economic growth.

U.S. IMPORTS BY COUNTRY

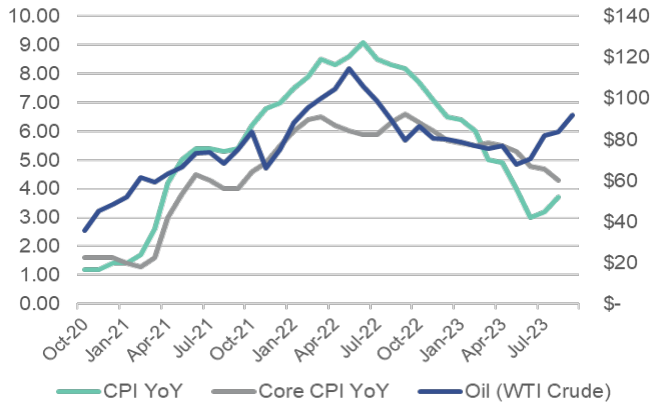


Source: U.S. Department of Commerce

The 2020 COVID crisis and ensuing supply chain challenges demonstrated the need for many U.S. corporations to diversify their input and product sourcing. According to McKinsey, 81% of companies have implemented dual-sourcing strategies, up from 55% in 2020. Additionally, according to surveys completed by Deloitte, 62% of manufacturers have started reshoring or near-shoring at least a portion of their production. These shifts toward deglobalization have resulted in the increase in imports from Mexico and Canada, and the usurpation of China as the U.S.'s leading trading partner in 2023.

While supply chain diversification and dual-sourcing are beneficial for U.S. companies during transportation or global crises, China has been the source of the lowest labor costs for many U.S. companies. As production shifts to Mexico or Canada or other countries, there are likely inflationary and earnings pressures that will be felt in the coming years.

OIL AND INFLATION

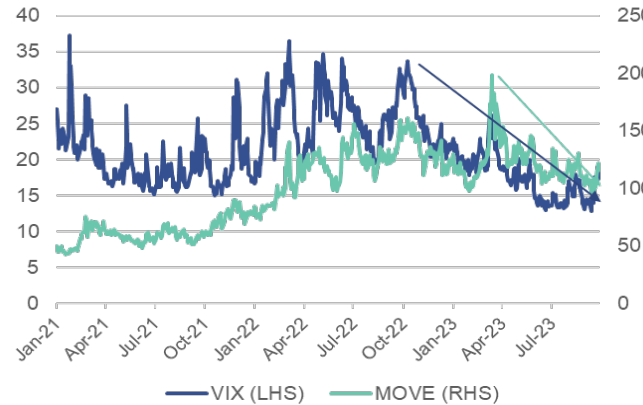


Source: Bloomberg

Headline CPI accelerated in August to 3.7% year-over-year versus the prior month of 3.2% while Core CPI, a subset of headline Consumer Price Index excluding food and energy, continued its downward trajectory to 4.3% in August versus 4.7% the month prior. The Federal Reserve noted this continued decline in Core CPI while also highlighting these numbers are still well above long term inflation targets of 2%.

The Federal Reserve recognizes the volatile nature of food and energy prices and focuses on Core inflation measures which exclude these more volatile components to gain better insight into the long-term trend and direction of inflation. Recent supply-driven dynamics have influenced oil prices causing a dislocation between energy and underlying inflation trends. We do not see the recent rise in energy prices as contributing meaningfully to core inflation. Instead, higher energy prices may strain consumers, thereby reducing demand and potentially lowering prices of other goods and services.

MARKET VOLATILITY



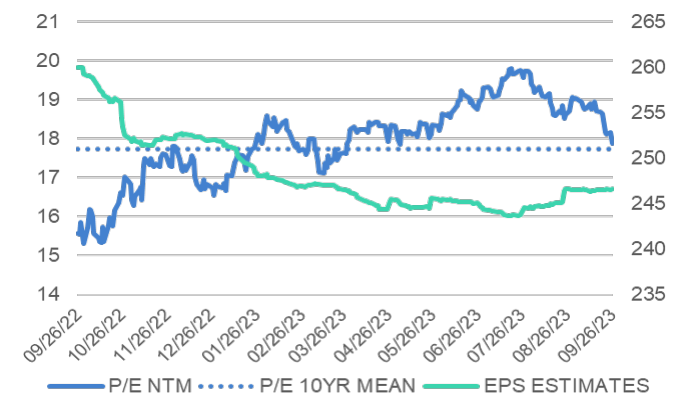
Source: Bloomberg

Volatility in both the fixed income and equity markets has decreased in 2023, with markets moving fairly consistently in one direction and a decrease in the number of days with large movements.

The MOVE index reflects the level of volatility in U.S. Treasury futures and serves as a proxy for term premiums in U.S. Treasury bonds. While MOVE levels are above pre-2020 levels, they have improved on the year. The VIX index is a 30-day expectation of the volatility of S&P 500 index options and is occasionally referred to the “fear gauge”. VIX is back below 20, below the long term historical average of 19.6.

It may be surprising that volatility is down given the continued concerns regarding future U.S. and global growth. However, a modest rise in volatility often suggests some short-term market weakness - which occurred in September - but can quickly reverse as part of the longer-term trend of lower volatility.

S&P 500 VALUATIONS LOWER ON DECLINING PRICES & RISING EPS ESTIMATES 2024



Source: Bloomberg

The forward 12 month Price to Equity (NTM P/E) ratio for the S&P 500 is 17.9 as of the end of the third quarter, near the 10 year average and down from the end of the 2nd quarter. This decrease is due both to market (price) deterioration and moderation of Earnings Estimates.

The S&P 500 Index decreased 3.3% in the third quarter on concerns over continued Fed hawkishness, increasing energy prices, the strength of the consumer, and a lack of breadth in performance. Earnings Per Share (EPS) estimates stabilized and began to improve in the third quarter as companies beat estimates and the market gained a bit more clarity into economic data. For the second quarter (reported in the third), 79% of S&P 500 companies surpassed EPS expectations. In addition to broad index valuation improvement, 74% of the S&P 500 constituents have valuations below the index NTM P/E. This suggests there remain attractive buying opportunities across the index.

CLIENT

Burnsville ISD 191 OPEB

INCEPTION DATE

11/01/2014

RELATIONSHIP TEAM

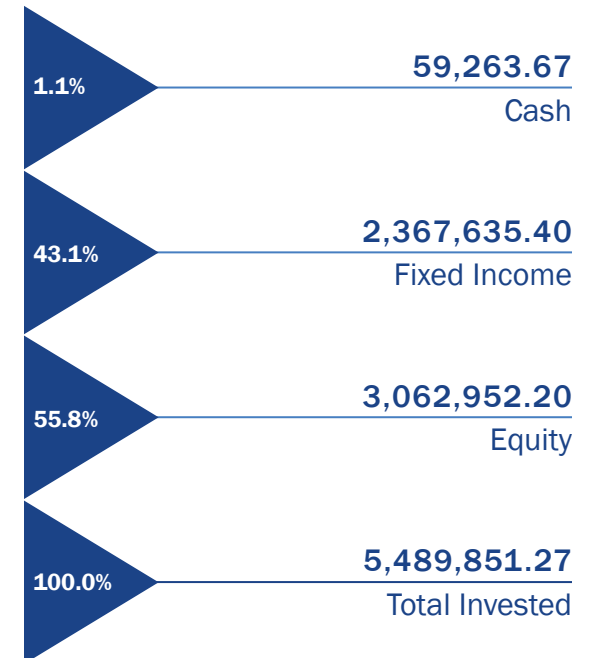
Kendra Shelland
 Institutional Portfolio
 Manager
 (612) 509-2579
 kshelland@pmanetwork.
 com

Steve Pumper
 VP, Investment Services
 (612) 509-2565
 SPumper@pmanetwork.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	5,706,988.80
Contributions	0.00
Withdrawals	0.00
Net Investment Income	14,986.69
Unrealized Gain/Loss	(429,179.27)
Realized Gain/Loss	197,055.05
Ending Market Value	5,489,851.27

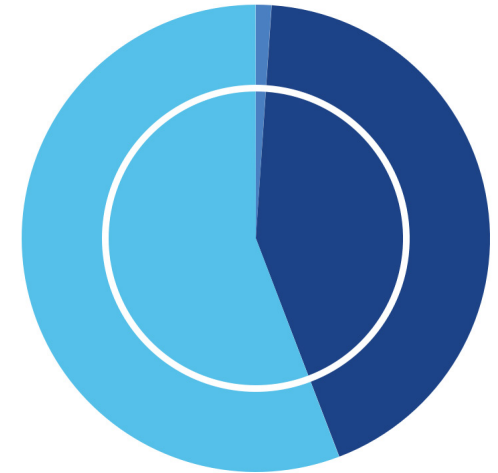
Compliance	Status
As of 09/30/2023	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	59,263.67	1.08%	37,915.17	177.60%
Fixed Income				
TOTAL Credit	2,367,635.40	43.13%	291,907.90	14.06%
Funds - Corporate	2,367,635.40	43.13%	291,907.90	14.06%
TOTAL Fixed Income	2,367,635.40	43.13%	291,907.90	14.06%
Equity				
TOTAL Domestic Equity	3,062,952.20	55.79%	(546,960.60)	(15.15%)
Funds - Large Cap	3,062,952.20	55.79%	(546,960.60)	(15.15%)
TOTAL Equity	3,062,952.20	55.79%	(546,960.60)	(15.15%)
TOTAL Invested	5,489,851.27	100.00%	(217,137.53)	(3.80%)

CURRENT PERIOD ALLOCATION



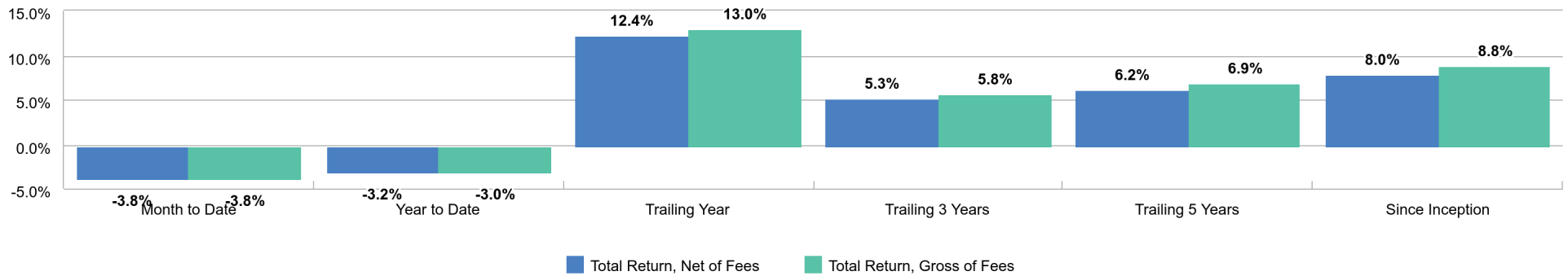
Asset Class

- Cash - 1.1%
- Fixed Income - 43.1%
- Equity - 55.8%

Sector

- Cash - 1.1%
- Credit - 43.1%
- Domestic Equity - 55.8%

HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	(3.80%)	(3.16%)	12.43%	5.27%	6.19%	7.96%
Total Return, Gross of Fees	(3.76%)	(3.04%)	12.99%	5.83%	6.91%	8.80%

Since Inception Date: November 01, 2014

Periods greater than 1 year are annualized. Year to Date returns are presented fiscal year to date.

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	59,263.67	0.89%	0.39%	0.00%
Fixed Income	2,367,635.40	41.66%	(2.46%)	(0.98%)
Equity	3,062,952.20	57.44%	(4.90%)	(2.79%)
Portfolio Total	5,489,851.27	100.00%	(3.76%)	(3.76%)

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
09/14/2023	09/14/2023	(2,377.91)	US DOLLAR	USD	CCYUSD	—	(2,377.91)	0.00
—	—	(2,377.91)	Total Management Fee	—	—	—	(2,377.91)	0.00
<i>Money Market Fund Interest</i>								
09/30/2023	09/30/2023	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	189.10	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	189.10	—
Funds - Corporate								
<i>Buy</i>								
09/06/2023	09/08/2023	5,000.00	VANGUARD TOT BD ETF	BND	921937835	70.7000	(353,525.00)	—
—	—	5,000.00	Total Purchases	—	—	—	(353,525.00)	—
<i>Equity Dividend</i>								
09/01/2023	09/07/2023	0.00	VANGUARD TOT BD ETF	BND	921937835	—	5,662.56	—
—	—	0.00	Total Equity Dividend	—	—	—	5,662.56	—
Funds - Large Cap								
<i>Equity Dividend</i>								
09/21/2023	09/26/2023	0.00	VANGUARD TSM IDX ETF	VTI	922908769	—	11,512.94	—
—	—	0.00	Total Equity Dividend	—	—	—	11,512.94	—
<i>Sell</i>								
09/06/2023	09/08/2023	(1,700.00)	VANGUARD TSM IDX ETF	VTI	922908769	221.4500	376,453.48	197,055.05
—	—	(1,700.00)	Total Sales	—	—	—	376,453.48	197,055.05

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
<i>Cash</i>														
FGTXX	38141W273	59,074.57	GOLDMAN:FS GOVT INST	AAA	5.23%	09/30/2023	09/30/2023	59,074.57	1.0000	59,074.57	364.62	—	5.24%	5.24%
USD	CCYUSD	189.10	Receivable	AAA	0.00%	09/30/2023	09/30/2023	189.10	1.0000	189.10	0.00	—	0.00%	0.00%
—	—	59,263.67	—	AAA	5.21%	—	—	59,263.67	—	59,263.67	364.62	—	5.22%	5.22%
Fixed Income														
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	33,930.00	VANGUARD TOT BD ETF	—	—	—	—	2,758,808.88	69.7800	2,367,635.40	16,570.09	3.04%	—	—
—	—	33,930.00	—	NA	—	—	—	2,758,808.88	—	2,367,635.40	16,570.09	3.04%	—	—
Equity														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
VTI	922908769	14,420.00	VANGUARD TSM IDX ETF	—	—	—	—	1,955,402.48	212.4100	3,062,952.20	11,512.94	1.57%	—	—
—	—	14,420.00	—	—	—	—	—	1,955,402.48	—	3,062,952.20	11,512.94	1.57%	—	—
Total Invested		107,613.67	—	AAA	5.21%	—	—	4,773,475.03	—	5,489,851.27	28,447.65	2.21%	5.22%	5.22%

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In computing the market value of any asset of the Account, each security listed on any national securities exchange shall be valued at the last quoted sale price on the valuation date on the principal exchange on which such security is traded. The market values of many fixed income securities are provided by pricing services companies which utilize pricing evaluations based on various market and industry inputs. A hierarchy of pricing sources, which may include prices provided by PMA, is used to provide a price for each security on this report. Although PMA believes the price to be reliable, the values of the investments do not always represent the prices at which the investments could have been bought or sold. Performance is calculated for positions managed by PMA only. Market values for Unmanaged Assets are shown based on information provided by you or your custodian.

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The securities in this Account are not guaranteed or otherwise protected by PMA, the FDIC (except for certain bank products) or by any government agency. Investment in securities involves risks, including the possible loss of the amount invested. In addition, past performance is no indication of future performance and the price or value of investments may fluctuate. Asset allocation does not assure or guarantee better performance and cannot eliminate the risk of investment losses.

Account Control

PMA does not have the authority to withdraw funds from the Client's account with the custodian bank, except in limited circumstances as authorized by the client for the payment of the investment advisory fee. Our clients retain responsibility for their internal account policies, implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

Notification of Changes

In order to better serve you, we request that you promptly notify us of any material change in your investment policy, investment objective or financial situation.

ADV Firm Brochure

PMA provides its Clients with a written disclosure statement of its background and business experience. If you would like to receive another copy of the Firm Brochure, please contact PMA at the contact information below.

Affiliated Entities

PMA provides investment advisory services to a broad range of clients through PMA Asset Management, LLC. PMA Securities, LLC is a broker-dealer and municipal advisor registered with the SEC and MSRB, and is a member of FINRA and SIPC. Public finance services and institutional brokerage services are offered through PMA Securities, LLC. All other products and services are provided by PMA Financial Network, LLC. PMA, PMA Securities, LLC and PMA Financial Network, LLC are under common ownership.

Review of Report

Please review the pages of this report carefully. If you think there are any errors, missing account information or if you need more information about transactions, please contact PMA within 60 days of receipt. If you have other questions or concerns, you should contact your Institutional Portfolio Manager.



PMA Asset Management, LLC

2135 CityGate Lane, 7th Floor

Naperville, IL 60563

630-657-6400

For more information visit www.pmanetwork.com

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AP Check Register

AP Run: 20230905 AP — Post Date: 2023-09-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/05/2023	489514	Check	Advanced Imaging Solutions	928551-1	2 AP8845	5,549.00
09/05/2023	489515	Check	Agile Sports Technologies Inc	928713	2 AP8845	3,599.00
09/05/2023	489516	Check	Allegro Choral Academy	930935	2 AP8845	280.00
09/05/2023	489517	Check	American Mailing Machines	929771	2 AP8845	299.00
09/05/2023	489518	Check	Anchor Solar Investments LLC	929704	2 AP8845	2,070.70
09/05/2023	489519	Check	Arrow Lift	926468	2 AP8845	416.32
09/05/2023	489520	Check	Association Of Clerical Employees	904895	2 AP8845	312.00
09/05/2023	489521	Check	Backpack Yogurt LLC	930580	2 AP8845	4,277.00
09/05/2023	489522	Check	Bituminous Roadways Inc	900459	2 AP8845	40,534.11
09/05/2023	489523	Check	Bix Produce Company	900477	2 AP8845	786.22
09/05/2023	489524	Check	Bluum of Minnesota, LLC	900826	2 AP8845	1,457.20
09/05/2023	489525	Check	Bolduc, Melissa	501140	2 AP8845	191.38
09/05/2023	489526	Check	BrightWorks	908865-22	2 AP8845	100.00
09/05/2023	489527	Check	Building Wings LLC	930886	2 AP8845	477.90
09/05/2023	489528	Check	Burlington English Inc	929905	2 AP8845	2,880.00
09/05/2023	489529	Check	Burnsville Blazette Booster Club	901737	2 AP8845	2,000.00
09/05/2023	489530	Check	Burnsville HS Baseball Booster Club Inc	926757	2 AP8845	600.00
09/05/2023	489531	Check	Capernaum Pediatric Therapy	930712	2 AP8845	930.23
09/05/2023	489532	Check	Centerpoint Energy	902519	2 AP8845	541.87

AP Check Register

AP Run: 20230905 AP — Post Date: 2023-09-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/05/2023	489533	Check	City of Eagan - Utilities	901002	2 AP8845	4,619.62
09/05/2023	489534	Check	Dalco	904186-1	2 AP8845	3,249.21
09/05/2023	489535	Check	Elsmore Swim Shop	900889-1	2 AP8845	254.00
09/05/2023	489536	Check	Fedex	901463	2 AP8845	144.01
09/05/2023	489537	Check	Fedex Freight	901463-1	2 AP8845	138.00
09/05/2023	489538	Check	Fun & Friendship Club	905604	2 AP8845	645.00
09/05/2023	489539	Check	Gray Hobby Farm	930463	2 AP8845	492.00
09/05/2023	489540	Check	Groves Learning Organization	922990	2 AP8845	3,801.75
09/05/2023	489541	Check	Helke, Noah	931061	2 AP8845	50.00
09/05/2023	489542	Check	International Filtration Services	930799	2 AP8845	1,344.40
09/05/2023	489543	Check	International Gymnastics of MN LLC	926911	2 AP8845	2,160.00
09/05/2023	489544	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	2,485.34
09/05/2023	489545	Check	Kidcreate Studio	926743	2 AP8845	2,750.00
09/05/2023	489546	Check	Koy, Zenith	930721	2 AP8845	140.00
09/05/2023	489547	Check	Kraus-Anderson Ins Agency Inc	902102	2 AP8845	15,150.00
09/05/2023	489548	Check	Mcgraw Hill LLC	906563-1	2 AP8845	2,088.69
09/05/2023	489549	Check	MEI Total Elevator Solutions	908999-1	2 AP8845	2,996.11
09/05/2023	489550	Check	Midwest Playground Contractors Inc	925369	2 AP8845	250.00
09/05/2023	489551	Check	Midwest Playscapes Inc	922012	2 AP8845	2,610.00

AP Check Register

AP Run: 20230905 AP — Post Date: 2023-09-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/05/2023	489552	Check	Mississippi Institute of Higher Learning	930959	2 AP8845	782.49
09/05/2023	489553	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	865.00
09/05/2023	489554	Check	MTI Distributing Inc	902544	2 AP8845	26.72
09/05/2023	489555	Check	Music Theatre International	900421	2 AP8845	592.24
09/05/2023	489556	Check	NCPERS Group Life Ins	908769	2 AP8845	32.00
09/05/2023	489557	Check	Office Systems And Design Inc	926881	2 AP8845	4,440.80
09/05/2023	489558	Check	Per Mar Security Services	930354	2 AP8845	216.98
09/05/2023	489559	Check	Ryan Mechanical Inc	923241	2 AP8845	6,540.00
09/05/2023	489560	Check	Ryder Truck Rental, Inc	930646	2 AP8845	48.34
09/05/2023	489561	Check	School Services Employees Local 284	907382	2 AP8845	2,308.69
09/05/2023	489562	Check	SFM	923848	2 AP8845	42,256.00
09/05/2023	489563	Check	SNA Depository	926552	2 AP8845	1,501.50
09/05/2023	489564	Check	SNA Sports Group	905681-3	2 AP8845	4,069.00
09/05/2023	489565	Check	Soccerchili	927209	2 AP8845	108.72
09/05/2023	489566	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	664.98
09/05/2023	489567	Check	Third Party Integrity Inc	930282	2 AP8845	5,000.00
09/05/2023	489568	Check	T-Mobile	929345	2 AP8845	785.53
09/05/2023	489569	Check	Tony's Appliance Inc	921785	2 AP8845	271.00
09/05/2023	489570	Check	Tri-State Bobcat	924444	2 AP8845	757.41

AP Check Register

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AP Run: 20230905 AP — Post Date: 2023-09-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/05/2023	489571	Check	Twin City Outdoor Services Inc	929177	2 AP8845	16,976.00
09/05/2023	489572	Check	Upper Lakes Foods Inc	929826	2 AP8845	857.49
Total:						\$201,770.95

20230905 AP Summary

Type	Count	Amount
Regular	59	201,770.95
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	59	\$201,770.95

AP Check Register

AP Run: 20230911 AP — Post Date: 2023-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/11/2023	489573	Check	A.J. Moore Electric Inc	928491	2 AP8845	3,886.66
09/11/2023	489574	Check	Acer Service Corporation - Attn: Finance Dept.	929434	2 AP8845	3,656.30
09/11/2023	489575	Check	Advanced Commercial Kitchens	930100	2 AP8845	1,096.38
09/11/2023	489576	Check	Alemeny-Jones, Aurea	923909	2 AP8845	67.50
09/11/2023	489577	Check	Amazon Capital Services Inc	922956	2 AP8845	6,970.00
09/11/2023	489578	Check	Aramark	901365	2 AP8845	1,014.05
09/11/2023	489579	Check	AVVR Inc	920061	2 AP8845	2,671.25
09/11/2023	489580	Check	BerganKDV Ltd	930820	2 AP8845	38,000.00
09/11/2023	489581	Check	Big Ideas, Inc.	930955	2 AP8845	6,400.00
09/11/2023	489582	Check	Broge, Joseph	501041	2 AP8845	95.69
09/11/2023	489583	Check	Carlson, Gerri	929243	2 AP8845	1,203.60
09/11/2023	489584	Check	Carrier Corporation	900707-1	2 AP8845	2,684.00
09/11/2023	489585	Check	City of Savage - Utilities	909588	2 AP8845	10,875.83
09/11/2023	489586	Check	Conquer Ninja Athletics	929462-2	2 AP8845	956.00
09/11/2023	489587	Check	Cottens NAPA Main Office	929846	2 AP8845	341.13
09/11/2023	489588	Check	Crown Rental Inc	900647	2 AP8845	30.00
09/11/2023	489589	Check	Dalco	904186-1	2 AP8845	1,547.28
09/11/2023	489590	Check	Ewer, Michelle	500065	2 AP8845	287.07
09/11/2023	489591	Check	Fisler Data LLC	929235	2 AP8845	718.00
09/11/2023	489592	Check	Heartland Tire, Inc.	930160	2 AP8845	3,549.45

AP Check Register

AP Run: 20230911 AP — Post Date: 2023-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/11/2023	489593	Check	Hoang, Cong	927363	2 AP8845	60.00
09/11/2023	489594	Check	House of Print	920347	2 AP8845	21,069.12
09/11/2023	489595	Check	Intermediate District 287	901390	2 AP8845	21,055.23
09/11/2023	489596	Check	International Filtration Services	930799	2 AP8845	7,439.01
09/11/2023	489597	Check	International Gymnastics of MN LLC	926911	2 AP8845	5,815.20
09/11/2023	489598	Check	John A Dalsin & Son Inc	905816	2 AP8845	7,278.98
09/11/2023	489599	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	5,982.61
09/11/2023	489600	Check	Kamiri, Anne	930578	2 AP8845	210.00
09/11/2023	489601	Check	Kennedy and Graven Chartered	908356	2 AP8845	7,919.50
09/11/2023	489602	Check	Kidcreate Studio	926743	2 AP8845	288.00
09/11/2023	489603	Check	Krull, Melissa	929535	2 AP8845	20,200.00
09/11/2023	489604	Check	Macario Corporation	930770	2 AP8845	1,175.00
09/11/2023	489605	Check	Metro Volleyball Officials Association	901927	2 AP8845	1,200.00
09/11/2023	489606	Check	Minnesota Community Education Assoc (MCEA)	903814	2 AP8845	256.00
09/11/2023	489607	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	18,245.10
09/11/2023	489608	Check	Mn State High School Mathematics League	906886	2 AP8845	600.00
09/11/2023	489609	Check	Mohammoud, Zahra Ali	928322	2 AP8845	60.00
09/11/2023	489610	Check	NCS Pearson	926298	2 AP8845	868.40
09/11/2023	489611	Check	Patchin Messner Valuation Counselors	931063	2 AP8845	1,500.00

AP Check Register

AP Run: 20230911 AP — Post Date: 2023-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/11/2023	489612	Check	Perez, Melissa M	924879	2 AP8845	120.00
09/11/2023	489613	Check	Pioneer SecureShred	930098	2 AP8845	670.00
09/11/2023	489614	Check	Print Lab	931062	2 AP8845	257.40
09/11/2023	489615	Check	RAK Construction Inc	929749	2 AP8845	98,981.51
09/11/2023	489616	Check	Rock Hard Landscape Supply	928528	2 AP8845	6,726.87
09/11/2023	489617	Check	Ryan Mechanical Inc	923241	2 AP8845	20,592.54
09/11/2023	489618	Check	Safeway Driving School	926796	2 AP8845	10,180.00
09/11/2023	489619	Check	Second Harvest Heartland	928183	2 AP8845	973.03
09/11/2023	489620	Check	Southwest Metro Intermediate 288	928611	2 AP8845	14,640.19
09/11/2023	489621	Check	Special School District No 1	908893	2 AP8845	412.50
09/11/2023	489622	Check	St Louis Park Schools	908481	2 AP8845	146.49
09/11/2023	489623	Check	St Olaf College	903458	2 AP8845	250.00
09/11/2023	489624	Check	Sunbelt Staffing LLC	930586	2 AP8845	3,242.94
09/11/2023	489625	Check	WL Hall Co	929359	2 AP8845	1,745.00
Total:						\$366,210.81

AP Check Register

AP Run: 20230911 AP — Post Date: 2023-09-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20230911 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	53	366,210.81
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	53	\$366,210.81

AP Check Register

AP Run: 20230918 AP — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2023	489626	Check	A.J. Moore Electric Inc	928491	2 AP8845	590.59
09/18/2023	489627	Check	Advanced Commercial Kitchens	930100	2 AP8845	3,087.22
09/18/2023	489628	Check	Amplified IT LLC	929297	2 AP8845	410.21
09/18/2023	489629	Check	Arvig	928649	2 AP8845	3,002.75
09/18/2023	489630	Check	Association Of Clerical Employees	904895	2 AP8845	384.00
09/18/2023	489631	Check	Banat, Iad	930744	2 AP8845	58.00
09/18/2023	489632	Check	Bellicot, Brian	924376	2 AP8845	50.00
09/18/2023	489633	Check	BHS Track & Field Booster Club	925007	2 AP8845	270.00
09/18/2023	489634	Check	Bimbo Bakeries USA	902333-1	2 AP8845	2,191.03
09/18/2023	489635	Check	Blick Art Materials	900172-1	2 AP8845	1,896.78
09/18/2023	489636	Check	Brin Glass Service	928124	2 AP8845	1,156.00
09/18/2023	489637	Check	Brown's Ice Cream Co	904655	2 AP8845	727.74
09/18/2023	489638	Check	Centurylink	902781	2 AP8845	266.02
09/18/2023	489639	Check	CESO Communications LLC	930130	2 AP8845	2,520.83
09/18/2023	489640	Check	CESO Transportation LLC	930220	2 AP8845	16,379.67
09/18/2023	489641	Check	City of Bloomington	900179	2 AP8845	220.00
09/18/2023	489642	Check	City of Burnsville - Utilities	904226	2 AP8845	22,975.36
09/18/2023	489643	Check	City of Savage	909588-4	2 AP8845	200.00
09/18/2023	489644	Check	CST MN	929862	2 AP8845	38,245.25
09/18/2023	489645	Check	Dakota County Tech College	900906	2 AP8845	3,150.00

AP Check Register

AP Run: 20230918 AP — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2023	489646	Check	Dakota Electric Association	900809	2 AP8845	98,099.60
09/18/2023	489647	Check	Dalco	904186-1	2 AP8845	4,187.96
09/18/2023	489648	Check	Decker Equipment	928984	2 AP8845	162.45
09/18/2023	489649	Check	Eastern Carver County Schools	930739	2 AP8845	7,496.80
09/18/2023	489650	Check	Educators Benefit Consultants LLC	926262-1	2 AP8845	800.72
09/18/2023	489651	Check	Electro Watchman Inc	901078	2 AP8845	175.00
09/18/2023	489652	Check	Fager, Steve	928585	2 AP8845	50.00
09/18/2023	489653	Check	Fastenal	923054-1	2 AP8845	19.69
09/18/2023	489654	Check	Fedex	901463	2 AP8845	33.45
09/18/2023	489655	Check	Field Environmental Consulting Inc	926109	2 AP8845	2,750.00
09/18/2023	489656	Check	Global Communications Wiring & Services LLC	927736	2 AP8845	1,385.40
09/18/2023	489657	Check	Gray Hobby Farm	930463	2 AP8845	192.00
09/18/2023	489658	Check	Groves Learning Organization	922990	2 AP8845	1,550.00
09/18/2023	489659	Check	Hammer Sports LLC	930735	2 AP8845	1,950.00
09/18/2023	489660	Check	Hanna, Amy	501141	2 AP8845	43.50
09/18/2023	489661	Check	High Point Networks LLC	929536	2 AP8845	4,508.00
09/18/2023	489662	Check	Hiller Commercial Floors	905805	2 AP8845	1,124.60
09/18/2023	489663	Check	Hoang, Cong	927363	2 AP8845	20.00
09/18/2023	489664	Check	Innovational Water Solutions, Inc.	930169	2 AP8845	8,269.00

AP Check Register

AP Run: 20230918 AP — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2023	489665	Check	ISD #284 - Wayzata Public Schools	901892	2 AP8845	2,400.00
09/18/2023	489666	Check	J & D Trophy	904113	2 AP8845	1,330.00
09/18/2023	489667	Check	Jackson, Paul	931066	2 AP8845	131.00
09/18/2023	489668	Check	Jamar Company	930956	2 AP8845	1,750.00
09/18/2023	489669	Check	Jarocki, Justin	930777	2 AP8845	50.00
09/18/2023	489670	Check	John's Sewer And Drain Cleaning Inc	928929	2 AP8845	160.00
09/18/2023	489671	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	1,687.38
09/18/2023	489672	Check	Johnson, Michael	929019	2 AP8845	131.00
09/18/2023	489673	Check	Kennedy and Graven Chartered	908356	2 AP8845	3,996.00
09/18/2023	489674	Check	Korte, Steve	903225	2 AP8845	131.00
09/18/2023	489675	Check	Kully Supply Inc	901434	2 AP8845	53.92
09/18/2023	489676	Check	Ludowese, David	929991	2 AP8845	50.00
09/18/2023	489677	Check	Mansfield Oil Company	928793	2 AP8845	2,645.54
09/18/2023	489678	Check	MASSP-MN Association of Honor Societies	922214	2 AP8845	60.00
09/18/2023	489679	Check	Matrix Communications Inc	906559-1	2 AP8845	42,883.00
09/18/2023	489680	Check	Midwest Blinds	927063	2 AP8845	3,744.00
09/18/2023	489681	Check	Minnesota Energy Resources	903029	2 AP8845	192.31
09/18/2023	489682	Check	Mississippi Institute of Higher Learning	930959	2 AP8845	779.16
09/18/2023	489683	Check	MN Assoc of School Administrators MASA/MASE	909181	2 AP8845	860.00

AP Check Register

AP Run: 20230918 AP — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2023	489684	Check	MN Dept of Labor and Industry	907914-2	2 AP8845	1,400.00
09/18/2023	489685	Check	MN State High School League (MSHSL)	902445	2 AP8845	3,250.00
09/18/2023	489686	Check	MRI Software LLC	929957	2 AP8845	171.75
09/18/2023	489687	Check	Nwaofune, Peter	930746	2 AP8845	116.00
09/18/2023	489688	Check	Per Mar Security Services	930354	2 AP8845	80.50
09/18/2023	489689	Check	RAK Construction Inc	929749	2 AP8845	17,632.00
09/18/2023	489690	Check	Regents of The University of Minnesota	908798-12	2 AP8845	9,000.00
09/18/2023	489691	Check	Rent N Save Portable Services	925729	2 AP8845	795.00
09/18/2023	489692	Check	Rochester 100 Inc	925756-1	2 AP8845	455.00
09/18/2023	489693	Check	Ryan Mechanical Inc	923241	2 AP8845	28,153.49
09/18/2023	489694	Check	Schmitt & Sons - Contract	909331-2	2 AP8845	93,943.28
09/18/2023	489695	Check	Schmitt & Sons Inc	909331	2 AP8845	50,091.46
09/18/2023	489696	Check	School Mate	902397	2 AP8845	139.80
09/18/2023	489697	Check	School Services Employees Local 284	907382	2 AP8845	2,893.35
09/18/2023	489698	Check	Second Harvest Heartland	928183	2 AP8845	882.73
09/18/2023	489699	Check	SFM	923848	2 AP8845	13,877.51
09/18/2023	489700	Check	Sherwin-Williams	903745-2	2 AP8845	49.12
09/18/2023	489701	Check	Skyward Inc	929759	2 AP8845	81,086.00
09/18/2023	489702	Check	SNA Depository	926552	2 AP8845	722.00
09/18/2023	489703	Check	SR Marketing	930236	2 AP8845	1,566.25

AP Check Register

AP Run: 20230918 AP — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2023	489704	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	23.19
09/18/2023	489705	Check	Sunbelt Staffing LLC	930586	2 AP8845	9,714.50
09/18/2023	489706	Check	Sysco Western Minnesota, Inc	931067	2 AP8845	1,765.10
09/18/2023	489707	Check	The Hartford	924486	2 AP8845	49,292.57
09/18/2023	489708	Check	The Retrofit Companies Inc	927677	2 AP8845	3,009.55
09/18/2023	489709	Check	T-Mobile	929345	2 AP8845	3,807.07
09/18/2023	489710	Check	Total Filtration Services Inc	922123-1	2 AP8845	206.37
09/18/2023	489711	Check	Tree Protection Services	929807	2 AP8845	19,950.00
09/18/2023	489712	Check	Tri-State Bobcat	924444	2 AP8845	98.55
09/18/2023	489713	Check	Vanderveren, Bradley	926210	2 AP8845	50.00
09/18/2023	489714	Check	Viking Electric Supply Inc	904243	2 AP8845	558.53
09/18/2023	489715	Check	Vivacity Tech PBC	930460	2 AP8845	13,408.00
09/18/2023	489716	Check	Weber, Inc.	930911	2 AP8845	397,789.49
09/18/2023	489717	Check	Xcel Energy	902776	2 AP8845	14,580.75
09/18/2023	489718	Check	YMCA of the North	902422	2 AP8845	9,855.00
Total:						\$1,124,047.84

AP Check Register

AP Run: 20230918 AP — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
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20230918 AP Summary

Type	Count	Amount
Regular	93	1,124,047.84
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	93	\$1,124,047.84

AP Check Register

AP Run: 20230918 AP2 — Post Date: 2023-09-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/18/2023	489719	Check	Bix Produce Company	900477	2 AP8845	78.83
09/18/2023	489720	Check	Upper Lakes Foods Inc	929826	2 AP8845	68,878.79
Total:						\$68,957.62

20230918 AP2 Summary

Type	Count	Amount
Regular	2	68,957.62
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	\$68,957.62

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	1,452,181.22
02 - Food Service	87,353.04
03 - Transportation	148,825.60
04 - Community Service	71,320.34
16 - Facility Rental	132.02
22 - Internal Service - Health Insurance	1,175.00
	\$1,760,987.22

AP Check Register

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AP Run: 20230901 VACH — Post Date: 2023-09-01 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/01/2023	9000004658	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,035.00
09/01/2023	9000004659	ACH	CDW Government Inc	920289-1	1 AP5800	69,645.27
Total:						\$70,680.27

20230901 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	2	70,680.27
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	\$70,680.27

AP Check Register

AP Run: 20230906 EACH — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/06/2023	9000004660	ACH	Bauer, Andrea C	020084	1 AP5800	391.46
09/06/2023	9000004661	ACH	Beerling, Lorie A	011213	1 AP5800	170.00
09/06/2023	9000004662	ACH	Buck, Kathy J	019472	1 AP5800	170.00
09/06/2023	9000004663	ACH	Burns, Pollyanna M	010851	1 AP5800	170.00
09/06/2023	9000004664	ACH	Cherep, Nancy M	007805	1 AP5800	19.95
09/06/2023	9000004665	ACH	Contreras, Kodi C	018537	1 AP5800	170.00
09/06/2023	9000004666	ACH	Cook, Laurie N	018430	1 AP5800	170.00
09/06/2023	9000004667	ACH	Davila, Rosa N	018717	1 AP5800	170.00
09/06/2023	9000004668	ACH	DeGroot, Elizabeth M	019918	1 AP5800	170.00
09/06/2023	9000004669	ACH	Encalada Inamagua, Rosario	020851	1 AP5800	170.00
09/06/2023	9000004670	ACH	Gilpin, Ashley	017611	1 AP5800	170.00
09/06/2023	9000004671	ACH	Hamann, Pamela J	020773	1 AP5800	170.00
09/06/2023	9000004672	ACH	Hartog, Karra L	014710	1 AP5800	170.00
09/06/2023	9000004673	ACH	Haslock, Christine	019025	1 AP5800	170.00
09/06/2023	9000004674	ACH	Holewa, Mary A	011153	1 AP5800	170.00
09/06/2023	9000004675	ACH	Huberty, Lori A	011106	1 AP5800	170.00
09/06/2023	9000004676	ACH	Impola, Donna	020489	1 AP5800	170.00
09/06/2023	9000004677	ACH	Johnson, Brian J	018190	1 AP5800	49.00
09/06/2023	9000004678	ACH	Jones, Thelma	020548	1 AP5800	170.00
09/06/2023	9000004679	ACH	Kaahanui, Jessica L	020578	1 AP5800	170.00

AP Check Register

AP Run: 20230906 EACH — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/06/2023	9000004680	ACH	Kauffman, Christina	019468	1 AP5800	170.00
09/06/2023	9000004681	ACH	Lake, David	017436	1 AP5800	300.65
09/06/2023	9000004682	ACH	Lawler, KayAnna R	020499	1 AP5800	170.00
09/06/2023	9000004683	ACH	Leake, Roxanne	019458	1 AP5800	865.25
09/06/2023	9000004684	ACH	Mackey, Gale M	010140	1 AP5800	170.00
09/06/2023	9000004685	ACH	Maro, Julie A	011378	1 AP5800	48.80
09/06/2023	9000004686	ACH	Martin, Joan M	014860	1 AP5800	170.00
09/06/2023	9000004687	ACH	Mauser, Courtney	012243	1 AP5800	170.00
09/06/2023	9000004688	ACH	McDonald, Patricia A	017146	1 AP5800	170.00
09/06/2023	9000004689	ACH	Meade, Sara	019493	1 AP5800	170.00
09/06/2023	9000004690	ACH	Miller, Lori A	017691	1 AP5800	170.00
09/06/2023	9000004691	ACH	Mosser, Dawn M	015815	1 AP5800	170.00
09/06/2023	9000004692	ACH	Mussetter, Ruthanne R	019925	1 AP5800	735.37
09/06/2023	9000004693	ACH	Neher, Tamala Sue	014292	1 AP5800	170.00
09/06/2023	9000004694	ACH	Neily, Catherine L	020632	1 AP5800	170.00
09/06/2023	9000004695	ACH	Neisen, Luann M	014675	1 AP5800	170.00
09/06/2023	9000004696	ACH	O'Daniel, Rebecca L	020586	1 AP5800	170.00
09/06/2023	9000004697	ACH	Papendick, Sharon L	020931	1 AP5800	38.00
09/06/2023	9000004698	ACH	Pederson, Janell R	020502	1 AP5800	170.00
09/06/2023	9000004699	ACH	Perera, Nadeeka M	019791	1 AP5800	170.00

AP Check Register

AP Run: 20230906 EACH — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/06/2023	9000004700	ACH	Quast, Lucia Jane	016712	1 AP5800	170.00
09/06/2023	9000004701	ACH	Rathsabandith, Tanya	019368	1 AP5800	170.00
09/06/2023	9000004702	ACH	Reesen, Jean E	018579	1 AP5800	170.00
09/06/2023	9000004703	ACH	Schroeder, Michelle R	017053	1 AP5800	170.00
09/06/2023	9000004704	ACH	Simpson, Shannon	020740	1 AP5800	170.00
09/06/2023	9000004705	ACH	Smith, Tracy J	014671	1 AP5800	304.90
09/06/2023	9000004706	ACH	Sponsler, Tonnette M	012126	1 AP5800	170.00
09/06/2023	9000004707	ACH	Tadevich Saunders, Naomi S	020533	1 AP5800	170.00
09/06/2023	9000004708	ACH	Teachout, Evi Sue	012967	1 AP5800	170.00
09/06/2023	9000004709	ACH	Teal, Darla L	017155	1 AP5800	170.00
09/06/2023	9000004710	ACH	Thornton, Jenifer A	018554	1 AP5800	12.00
09/06/2023	9000004711	ACH	True, Dixie A	018188	1 AP5800	170.00
09/06/2023	9000004712	ACH	Voigt, Pamela M	017183	1 AP5800	18.86
09/06/2023	9000004713	ACH	Wahedi, Arizo	019367	1 AP5800	170.00
09/06/2023	9000004714	ACH	Wahidi, Zarghona	017649	1 AP5800	170.00
09/06/2023	9000004715	ACH	Williamson, Jennifer	018193	1 AP5800	170.00
09/06/2023	9000004716	ACH	Zambrano, Cinthya	020649	1 AP5800	170.00
Total:						\$10,604.24

AP Check Register

AP Run: 20230906 EACH — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20230906 EACH Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	57	10,604.24
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	57	\$10,604.24

AP Check Register

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AP Run: 20230908 VACH — Post Date: 2023-09-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/08/2023	9000004717	ACH	CDW Government Inc	920289-1	1 AP5800	246,029.26
09/08/2023	9000004718	ACH	Teachers On Call	929847	1 AP5800	989.61
Total:						\$247,018.87

20230908 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	2	247,018.87
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	\$247,018.87

AP Check Register

AP Run: 20230912 VACH — Post Date: 2023-09-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/12/2023	9000004719	ACH	Casperson, Julie	928973	1 AP5800	781.00
09/12/2023	9000004720	ACH	CDW Government Inc	920289-1	1 AP5800	66,451.70
09/12/2023	9000004721	ACH	Teachers On Call	929847	1 AP5800	6,716.51
Total:						\$73,949.21

20230912 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	73,949.21
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$73,949.21

AP Check Register

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AP Run: 20230913 EACH — Post Date: 2023-09-13 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/13/2023	9000004722	ACH	Bohr, Jennifer L	009302	1 AP5800	99.95
09/13/2023	9000004723	ACH	Daoud, Hamde	019100	1 AP5800	6.58
09/13/2023	9000004724	ACH	Davidson, Elizabeth A	016888	1 AP5800	1,244.07
09/13/2023	9000004725	ACH	Hammer, Jeffrey	011818	1 AP5800	178.57
09/13/2023	9000004726	ACH	Henderson, Sean M	017644	1 AP5800	199.05
09/13/2023	9000004727	ACH	Hussein, Salma	020757	1 AP5800	2,500.00
09/13/2023	9000004728	ACH	Jordan, Allison A	016428	1 AP5800	9.98
09/13/2023	9000004729	ACH	Kirchner, Amy	014600	1 AP5800	130.04
09/13/2023	9000004730	ACH	Klein, Brendan D	020148	1 AP5800	97.41
09/13/2023	9000004731	ACH	Kronabetter, Julie R	016789	1 AP5800	140.24
09/13/2023	9000004732	ACH	O Malley, Finn T	021026	1 AP5800	43.16
09/13/2023	9000004733	ACH	Ontiveros, Eddieca	019147	1 AP5800	77.81
09/13/2023	9000004734	ACH	Tarnofsky, John J	020438	1 AP5800	49.65
09/13/2023	9000004735	ACH	Thornton, Madison M	020431	1 AP5800	123.04
Total:						\$4,899.55

20230913 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	14	4,899.55
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	14	\$4,899.55

AP Check Register

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AP Run: 20230915 VACH — Post Date: 2023-09-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/15/2023	9000004736	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,017.00
09/15/2023	9000004737	ACH	Finalsite	930297	1 AP5800	25,450.00
09/15/2023	9000004738	ACH	Zoom Video Communications Inc	930278	1 AP5800	62,722.10
Total:						\$89,189.10

20230915 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	89,189.10
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$89,189.10

AP Check Register

AP Run: 20230927 EACH — Post Date: 2023-09-27 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/27/2023	9000004739	ACH	Albersheim-Carter, Marcina	018646	1 AP5800	7.07
09/27/2023	9000004740	ACH	Battle, Theresa F	019927	1 AP5800	500.00
09/27/2023	9000004741	ACH	Bear, Jill M	018765	1 AP5800	75.00
09/27/2023	9000004742	ACH	Bellmont, Chris	014183	1 AP5800	200.00
09/27/2023	9000004743	ACH	Berryman, Ashley A	016759	1 AP5800	129.43
09/27/2023	9000004744	ACH	Blandin, Melissa	011821	1 AP5800	164.33
09/27/2023	9000004745	ACH	Blood, Kelsey Jo	017981	1 AP5800	7.86
09/27/2023	9000004746	ACH	Boldt, Julie A	009596	1 AP5800	75.00
09/27/2023	9000004747	ACH	Braspenick, Cherie	014960	1 AP5800	22.70
09/27/2023	9000004748	ACH	Braun, Catherine A	020019	1 AP5800	146.59
09/27/2023	9000004749	ACH	Burdick, Dawn L	012440	1 AP5800	50.00
09/27/2023	9000004750	ACH	Carroll, Michele	008784	1 AP5800	75.00
09/27/2023	9000004751	ACH	Chouanard, Mary E	017216	1 AP5800	32.75
09/27/2023	9000004752	ACH	Cloutier, Dana	016633	1 AP5800	14.21
09/27/2023	9000004753	ACH	Colareta, Karina G	020798	1 AP5800	50.00
09/27/2023	9000004754	ACH	Dale, Maricela	018971	1 AP5800	50.00
09/27/2023	9000004755	ACH	Dehne, Tyler	020322	1 AP5800	200.00
09/27/2023	9000004756	ACH	Elfering, Jean	011911	1 AP5800	50.00
09/27/2023	9000004757	ACH	Erbes, Sarah L	017283	1 AP5800	27.38
09/27/2023	9000004758	ACH	Essay, Kenneth P	019131	1 AP5800	43.82

AP Check Register

AP Run: 20230927 EACH — Post Date: 2023-09-27 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/27/2023	9000004759	ACH	Funches, Monique Roy	012099	1 AP5800	50.00
09/27/2023	9000004760	ACH	Garvis, Angela N	016095	1 AP5800	75.00
09/27/2023	9000004761	ACH	Gorton, Rachel	016735	1 AP5800	200.00
09/27/2023	9000004762	ACH	Gravink, Ashley	015731	1 AP5800	125.00
09/27/2023	9000004763	ACH	Hill, Kari L	008255	1 AP5800	50.00
09/27/2023	9000004764	ACH	Ho-Buttleman, Staci	019199	1 AP5800	165.08
09/27/2023	9000004765	ACH	Holman, Sandra L	020020	1 AP5800	75.00
09/27/2023	9000004766	ACH	Hubbard, Gabriel T	020507	1 AP5800	70.81
09/27/2023	9000004767	ACH	Johnson, Cory Charles	017755	1 AP5800	17.70
09/27/2023	9000004768	ACH	Johnson, Nicholas A	018939	1 AP5800	19.00
09/27/2023	9000004769	ACH	Jordan, Allison A	016428	1 AP5800	50.00
09/27/2023	9000004770	ACH	Jordan, Joanna	014624	1 AP5800	25.94
09/27/2023	9000004771	ACH	Kaiser, Tanya J	007572	1 AP5800	75.00
09/27/2023	9000004772	ACH	Kramer, Krista	018749	1 AP5800	50.00
09/27/2023	9000004773	ACH	Kump, Jolene	015754	1 AP5800	50.00
09/27/2023	9000004774	ACH	Lenton, Tiffany	012899	1 AP5800	50.00
09/27/2023	9000004775	ACH	Lobben, Angela	019410	1 AP5800	16.65
09/27/2023	9000004776	ACH	Lopez, Mary T	016451	1 AP5800	220.74
09/27/2023	9000004777	ACH	Meuser, Teresa	010805	1 AP5800	26.20
09/27/2023	9000004778	ACH	Mueller, Sarah K	014106	1 AP5800	50.00

AP Check Register

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AP Run: 20230927 EACH — Post Date: 2023-09-27 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/27/2023	9000004779	ACH	Nolte, Nicole L	020428	1 AP5800	75.00
09/27/2023	9000004780	ACH	Nordeen, Denise M	020415	1 AP5800	34.06
09/27/2023	9000004781	ACH	Oliver, Kerry M	020861	1 AP5800	11.79
09/27/2023	9000004782	ACH	Olson, Amy	010313	1 AP5800	50.00
09/27/2023	9000004783	ACH	Ontiveros, Eddieca	019147	1 AP5800	23.72
09/27/2023	9000004784	ACH	Orth, Steven D.	008627	1 AP5800	2,006.66
09/27/2023	9000004785	ACH	Otto, Caron	018846	1 AP5800	75.00
09/27/2023	9000004786	ACH	Plomski, Marci	020101	1 AP5800	50.00
09/27/2023	9000004787	ACH	Podratz, Anne Marie	007339	1 AP5800	50.00
09/27/2023	9000004788	ACH	Rethlake-homolka, Pam	010890	1 AP5800	50.00
09/27/2023	9000004789	ACH	Reuss, Eric	014892	1 AP5800	294.30
09/27/2023	9000004790	ACH	Rudolph, Roxanne J	016328	1 AP5800	50.00
09/27/2023	9000004791	ACH	Schiller, Lori L	016378	1 AP5800	110.00
09/27/2023	9000004792	ACH	Schliemann, Hannah J	019383	1 AP5800	6.45
09/27/2023	9000004793	ACH	Sovine, Stacey	017487	1 AP5800	200.00
09/27/2023	9000004794	ACH	Tinklenberg, Aaron D	017462	1 AP5800	200.00
09/27/2023	9000004795	ACH	Warmka, Cheri R	007858	1 AP5800	50.00
09/27/2023	9000004796	ACH	Waters, Stacie	018472	1 AP5800	50.00

AP Check Register

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AP Run: 20230927 EACH — Post Date: 2023-09-27 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/27/2023	9000004797	ACH	Zupke, Samuel	009298	1 AP5800	50.00
Total:						\$6,820.24

20230927 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	59	6,820.24
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	59	\$6,820.24

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	477,053.23
02 - Food Service	8,310.94
04 - Community Service	14,657.60
22 - Internal Service - Health Insurance	1,675.00
50 - Student Activity Fund	2,398.37
	\$504,095.14

AP Check Register

AP Run: 20230906 CB — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/06/2023	6000001310		Advanced Imaging Solutions	928551	2 Virtua	966.92
09/06/2023	6000001311		BrainPOP LLC	927006-1	2 Virtua	10,254.75
09/06/2023	6000001312		Distributed Website Corporation	922061-1	2 Virtua	7,195.00
09/06/2023	6000001313		Ecolab	908846-2	2 Virtua	4,567.12
09/06/2023	6000001314		Gopher	901458-1	2 Virtua	470.29
09/06/2023	6000001315		Grainger	904387-1	2 Virtua	2,056.14
09/06/2023	6000001316		Literacy Resources, LLC	930694	2 Virtua	3,402.00
09/06/2023	6000001317		Northern Air Corporation (NAC)	920320	2 Virtua	5,129.08
09/06/2023	6000001318		Occupational Health of MN, PC	929919	2 Virtua	319.00
09/06/2023	6000001319		Schmitt Music	903532	2 Virtua	325.00
09/06/2023	6000001320		Scholastic Inc	903196-6	2 Virtua	332.75
09/06/2023	6000001321		SiteOne Landscape Supply LLC	930424	2 Virtua	350.16
09/06/2023	6000001322		Trane US Inc	904045	2 Virtua	31,810.04
09/06/2023	6000001323		Universal Athletic LLC	928417	2 Virtua	5,575.85
Total:						\$72,754.10

AP Check Register

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AP Run: 20230906 CB — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20230906 CB Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	14	72,754.10
Total:	14	\$72,754.10

AP Check Register

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AP Run: 20230906 CB2 — Post Date: 2023-09-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/06/2023	6000001324		Heartland Payment Systems	928139-1	2 Virtua	9,220.00
Total:						\$9,220.00

20230906 CB2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	9,220.00
Total:	1	\$9,220.00

AP Check Register

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AP Run: 20230912 CB — Post Date: 2023-09-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/12/2023	6000001325		Aramark Refreshment Services	900428	2 Virtua	98.22
09/12/2023	6000001326		AVID Center	927223	2 Virtua	17,250.00
09/12/2023	6000001327		Center For The Collaborative Classroom	924466-1	2 Virtua	666.79
09/12/2023	6000001328		Cornerstone Copy Center	900502	2 Virtua	1,647.42
09/12/2023	6000001329		Dicks Sanitation Service Inc	900641	2 Virtua	6,768.89
09/12/2023	6000001330		ECM Publishers Inc	909272	2 Virtua	1,244.63
09/12/2023	6000001331		Grainger	904387-1	2 Virtua	685.35
09/12/2023	6000001332		Horizon Commercial Pool Supply	904818	2 Virtua	691.56
09/12/2023	6000001333		Kelleher Helmrich and Associates Inc	908955	2 Virtua	523.50
09/12/2023	6000001334		Mackin Educational Resources	902196	2 Virtua	19,967.59
09/12/2023	6000001335		MobyMax LLC	930226	2 Virtua	3,695.00
09/12/2023	6000001336		Northern Air Corporation (NAC)	920320	2 Virtua	1,663.99
09/12/2023	6000001337		Savvas Learning Company, LLC	930447	2 Virtua	5,669.24
09/12/2023	6000001338		Scholastic Inc	903196-6	2 Virtua	1,000.25
09/12/2023	6000001339		School Datebooks - SDI Innovations	904442	2 Virtua	641.70
09/12/2023	6000001340		Teaching Strategies LLC	927435	2 Virtua	8,015.00
09/12/2023	6000001341		Trio Supply	903802	2 Virtua	9,261.88
09/12/2023	6000001342		Universal Athletic LLC	928417	2 Virtua	1,178.00
Total:						\$80,669.01

AP Check Register

AP Run: 20230912 CB — Post Date: 2023-09-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20230912 CB Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	18	80,669.01
Total:	18	\$80,669.01

AP Check Register

AP Run: 20230926 CB — Post Date: 2023-09-26 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/26/2023	6000001343		Advanced Imaging Solutions	928551	2 Virtua	408.00
09/26/2023	6000001344		BrainPOP LLC	927006-1	2 Virtua	6,933.75
09/26/2023	6000001345		Center For The Collaborative Classroom	924466-1	2 Virtua	1,080.00
09/26/2023	6000001346		Cintas Corp	903681	2 Virtua	251.75
09/26/2023	6000001347		Cornerstone Copy Center	900502	2 Virtua	958.13
09/26/2023	6000001348		Distributed Website Corporation	922061-1	2 Virtua	20.00
09/26/2023	6000001349		ECM Publishers Inc	909272	2 Virtua	612.71
09/26/2023	6000001350		Flinn Scientific Inc	901231-1	2 Virtua	185.00
09/26/2023	6000001351		General Parts LLC	901541-1	2 Virtua	1,704.95
09/26/2023	6000001352		Grainger	904387-1	2 Virtua	1,238.08
09/26/2023	6000001353		Heinemann Educational Books	901436-2	2 Virtua	1,400.00
09/26/2023	6000001354		Lightspeed Technologies Inc	926151	2 Virtua	28,334.00
09/26/2023	6000001355		Literacy Resources, LLC	930694	2 Virtua	89.00
09/26/2023	6000001356		Monroe Garland LLC	901161	2 Virtua	178.70
09/26/2023	6000001357		Occupational Health of MN, PC	929919	2 Virtua	925.00
09/26/2023	6000001358		ODP Business Solutions LLC	902489	2 Virtua	352.48
09/26/2023	6000001359		Project Lead The Way	925725	2 Virtua	3,200.00
09/26/2023	6000001360		Scholastic Inc	903196-15	2 Virtua	517.50
09/26/2023	6000001361		Siemens Industry Inc	902217	2 Virtua	31,116.00

AP Check Register

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AP Run: 20230926 CB — Post Date: 2023-09-26 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
09/26/2023	6000001362		Trane US Inc	904045	2 Virtua	12,742.91
09/26/2023	6000001363		Trio Supply	903802	2 Virtua	3,767.07
09/26/2023	6000001364		Universal Athletic LLC	928417	2 Virtua	693.86
09/26/2023	6000001365		Vista Higher Learning, Inc.	930573	2 Virtua	1,090.06
Total:						\$97,798.95

20230926 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	23	97,798.95
Total:	23	\$97,798.95

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	216,012.55
02 - Food Service	29,290.36
04 - Community Service	11,139.15
16 - Facility Rental	4,000.00
	\$260,442.06

Monthly Void/Wire Report

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AP Run: 20230915 Wires PR — Post Date: 2023-09-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/15/2023	8000000768	Wire Transfer	Commissioner Of Revenue	119,555.59
09/15/2023	8000000769	Wire Transfer	Educators Benefit Consultants	186,810.06
09/15/2023	8000000770	Wire Transfer	Internal Revenue Service	716,362.92
09/15/2023	8000000771	Wire Transfer	ISD 191 Flex Account	46,043.53
09/15/2023	8000000772	Wire Transfer	ISD 191 Self Insurance Account	888,998.09
09/15/2023	8000000773	Wire Transfer	MN Child Support	2,772.23
09/15/2023	8000000774	Wire Transfer	MN Dept of Revenue	521.10
09/15/2023	8000000775	Wire Transfer	Mn Teachers Retirement Assoc	391,299.06
09/15/2023	8000000776	Wire Transfer	PERA	113,433.92
Total:				\$2,465,796.50

20230915 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	9	2,465,796.50
Epayables:	0	0.00
Total:	9	\$2,465,796.50

Monthly Void/Wire Report

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AP Run: 20230929 Wires PR — Post Date: 2023-09-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/29/2023	8000000778	Wire Transfer	Commissioner Of Revenue	119,374.95
09/29/2023	8000000779	Wire Transfer	Educators Benefit Consultants	185,497.56
09/29/2023	8000000780	Wire Transfer	Internal Revenue Service	716,263.98
09/29/2023	8000000781	Wire Transfer	ISD 191 Flex Account	45,977.28
09/29/2023	8000000782	Wire Transfer	ISD 191 Self Insurance Account	900,238.97
09/29/2023	8000000783	Wire Transfer	MN Child Support	2,910.55
09/29/2023	8000000784	Wire Transfer	MN Dept of Revenue	606.45
09/29/2023	8000000785	Wire Transfer	Mn Teachers Retirement Assoc	389,259.16
09/29/2023	8000000786	Wire Transfer	PERA	118,760.72
Total:				\$2,478,889.62

20230929 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	9	2,478,889.62
Epayables:	0	0.00
Total:	9	\$2,478,889.62

Monthly Void/Wire Report

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AP Run: 20230929 Wires 1MSDLAF — Post Date: 2023-09-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/29/2023	8000000787	Wire Transfer	Delta Dental Plan Of Minnesota	53,680.10
09/29/2023	8000000788	Wire Transfer	MN Dept of Revenue-Sales Tax	1,943.00
09/29/2023	8000000789	Wire Transfer	Solutran, Inc	2,644.10
Total:				\$58,267.20

20230929 Wires 1MSDLAF Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	3	58,267.20
Epayables:	0	0.00
Total:	3	\$58,267.20

Monthly Void/Wire Report

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AP Run: 20230929 Wires 20 S.Ins — Post Date: 2023-09-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/29/2023	151	Wire Transfer	Further	160,150.18
09/29/2023	152	Wire Transfer	Paydhealth	9,918.67
09/29/2023	153	Wire Transfer	Preferredone Admin Services	168,432.20
09/29/2023	154	Wire Transfer	UMR, Inc	2,012,127.24
Total:				\$2,350,628.29

20230929 Wires 20 S.Ins Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	2,350,628.29
Epayables:	0	0.00
Total:	4	\$2,350,628.29

Monthly Void/Wire Report

119

AP Run: 20230929 Wires 8 Flex — Post Date: 2023-09-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/29/2023	61	Wire Transfer	Further	116,869.76
Total:				\$116,869.76

20230929 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	116,869.76
Epayables:	0	0.00
Total:	1	\$116,869.76

Monthly Void/Wire Report

120

AP Run: 20230929 Wires 20 S.Ins A — Post Date: 2023-09-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/29/2023	155	Wire Transfer	Preferredone Admin Services	0.01
Total:				\$0.01

20230929 Wires 20 S.Ins A Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	0.01
Epayables:	0	0.00
Total:	1	\$0.01

Monthly Void/Wire Report

121

AP Run: 20230925 P-Card — Post Date: 2023-09-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
09/25/2023	8000000800	Wire Transfer	US Bank	153,577.51
Total:				\$153,577.51

20230925 P-Card Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	153,577.51
Epayables:	0	0.00
Total:	1	\$153,577.51

Monthly Void/Wire Report

122

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	4,909,983.70
02 - Food Service	88,837.42
04 - Community Service	204,619.96
15 - CAFE	103.03
16 - Facility Rental	6,769.67
20 - Internal Service - Dental	53,680.10
22 - Internal Service - Health Insurance	2,353,272.40
50 - Student Activity Fund	6,762.61
	\$7,624,028.89



**Agenda IV.A.5
November 09, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance

Date: November 03, 2023

Re: Budget Analysis for the Month Ending September 30, 2023

Recommendation: That the Board accepts the Budget Analysis for the month ending September 30, 2023.

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	\$ 29,207,731	14.32%	\$ 35,121,817	17.27%
General Fund	\$ 21,955,988	14.05%	\$ 24,983,926	16.28%

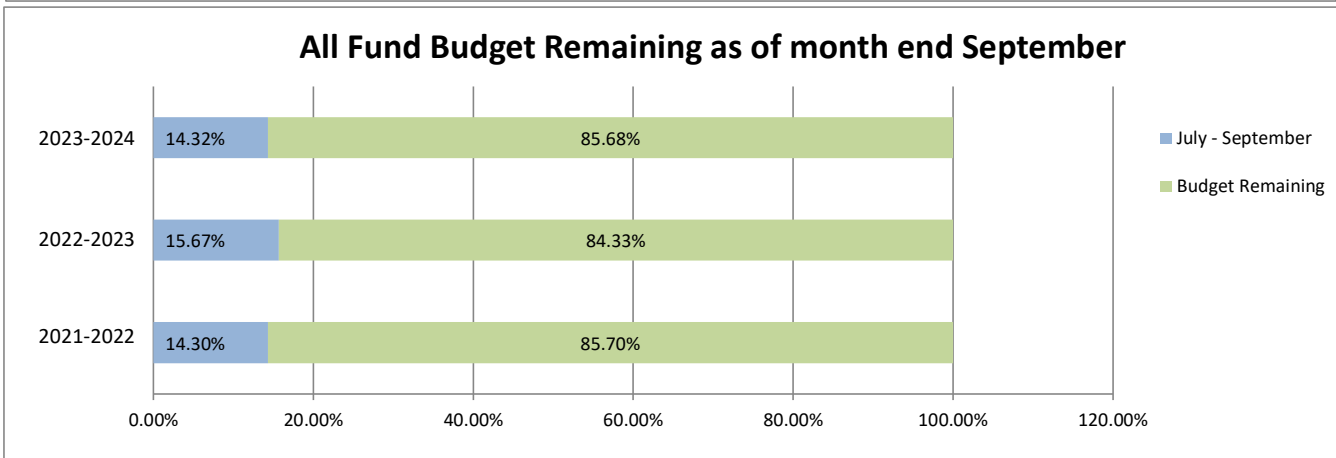
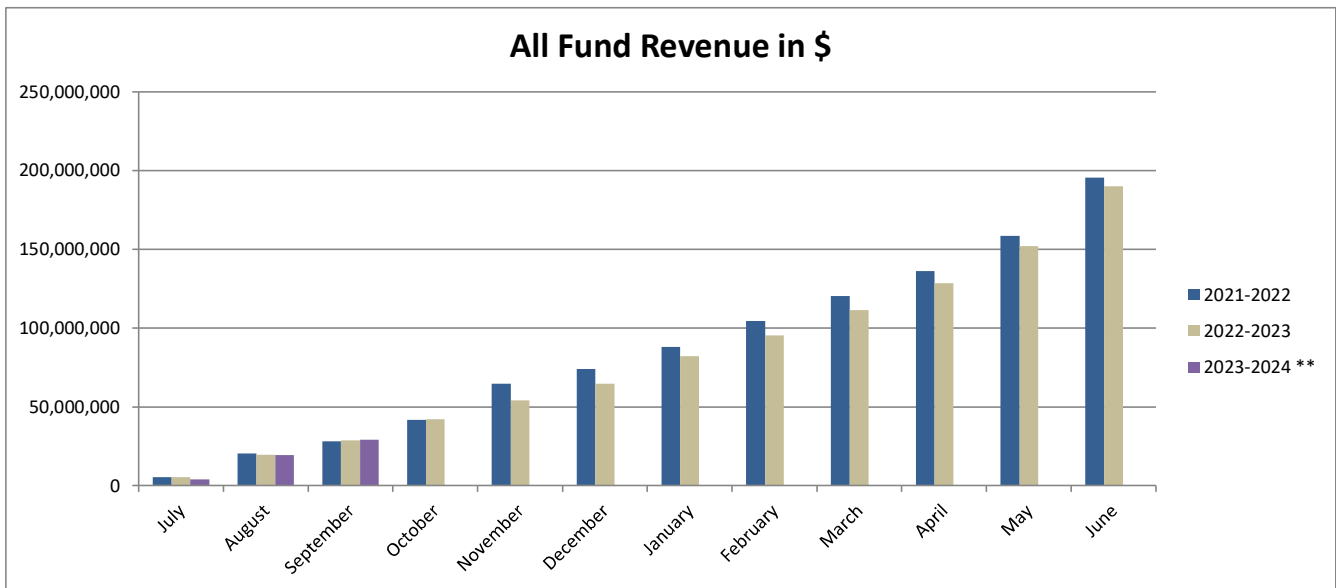
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

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 date. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

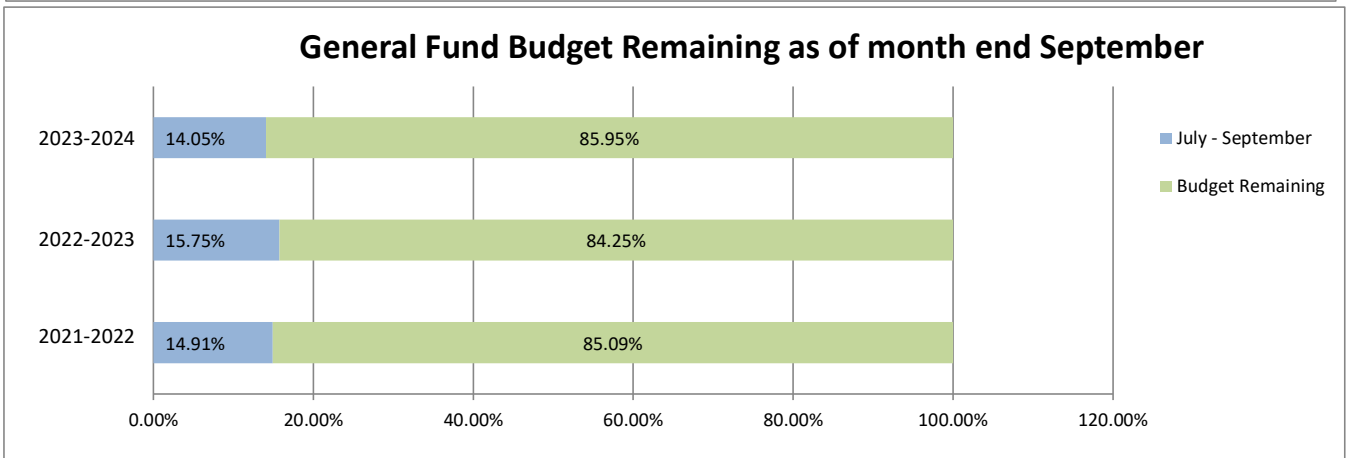
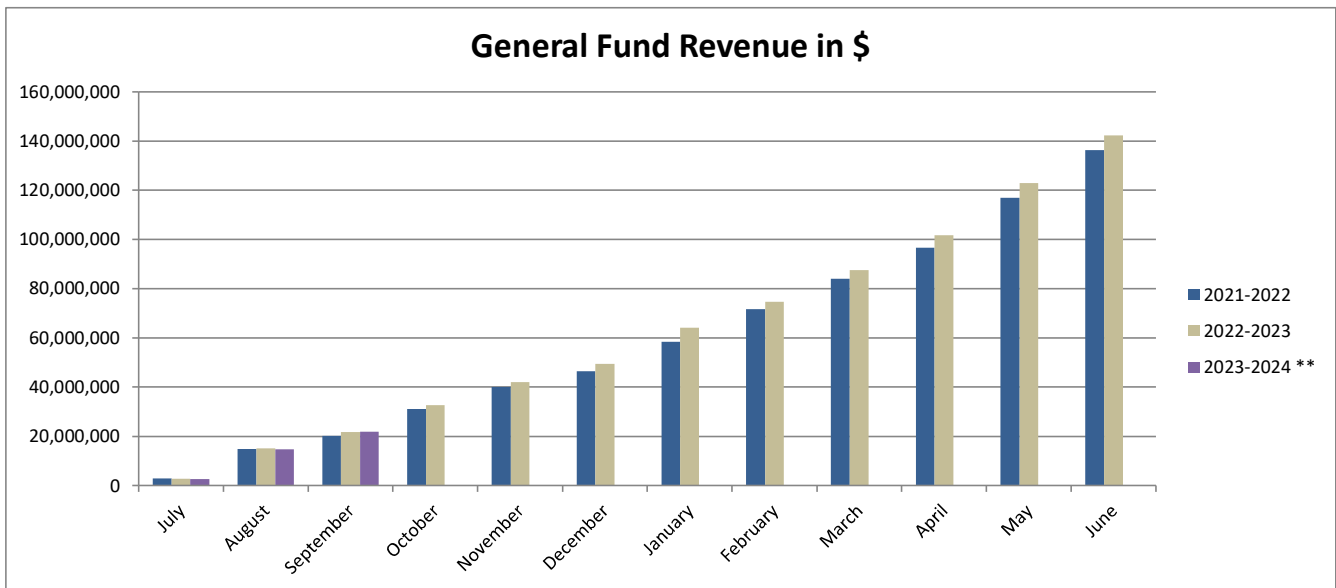
	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	5,298,428	2.69%	5,211,222	2.83%	3,858,916	1.89%
August	20,358,554	10.34%	19,546,851	10.63%	19,237,135	9.43%
September	28,136,656	14.30%	28,812,784	15.67%	29,207,731	14.32%
October	41,631,893	21.15%	42,091,259	22.89%	0	0.00%
November	64,659,908	32.86%	54,008,523	29.37%	0	0.00%
December	73,979,823	37.59%	64,648,180	35.15%	0	0.00%
January	88,036,615	44.73%	82,067,715	44.62%	0	0.00%
February	104,470,173	53.08%	95,325,754	51.83%	0	0.00%
March	120,312,724	61.13%	111,508,111	60.63%	0	0.00%
April	136,207,121	69.21%	128,551,918	69.90%	0	0.00%
May	158,547,029	80.56%	152,059,166	82.68%	0	0.00%
June	195,607,991	99.39%	190,043,786	103.33%	0	0.00%
BUDGET	196,799,175	100.00%	183,913,084	100.00%	203,916,555	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

**REVENUE COMPARISON
GENERAL FUND**

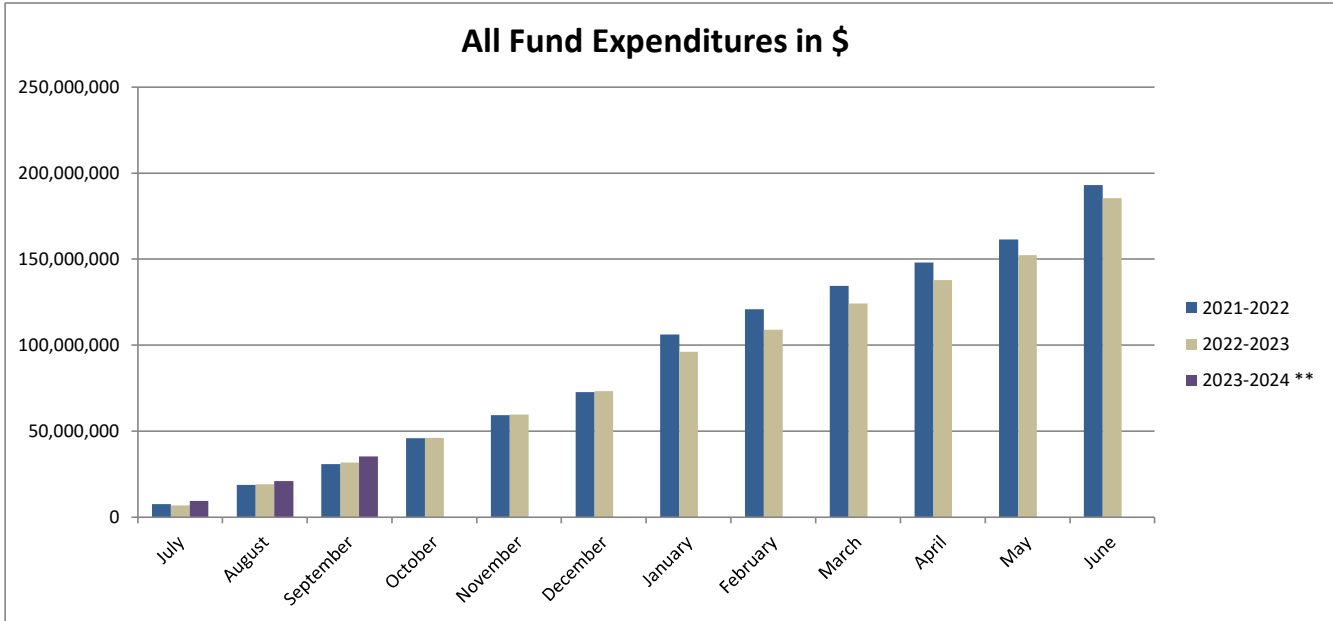
	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	2,907,172	2.14%	2,782,571	2.02%	2,673,013	1.71%
August	14,923,642	10.98%	15,069,992	10.94%	14,836,753	9.49%
September	20,264,600	14.91%	21,696,447	15.75%	21,955,988	14.05%
October	31,072,851	22.87%	32,616,003	23.68%	0	0.00%
November	40,153,389	29.55%	42,025,977	30.51%	0	0.00%
December	46,491,149	34.21%	49,535,706	35.96%	0	0.00%
January	58,485,580	43.04%	64,158,526	46.57%	0	0.00%
February	71,619,316	52.71%	74,679,348	54.21%	0	0.00%
March	84,028,770	61.84%	87,518,465	63.53%	0	0.00%
April	96,590,415	71.08%	101,791,548	73.89%	0	0.00%
May	116,854,949	86.00%	122,924,136	89.23%	0	0.00%
June	136,320,648	100.32%	142,274,703	103.28%	0	0.00%
BUDGET	135,885,717	100.00%	137,755,710	100.00%	156,314,616	100.00%



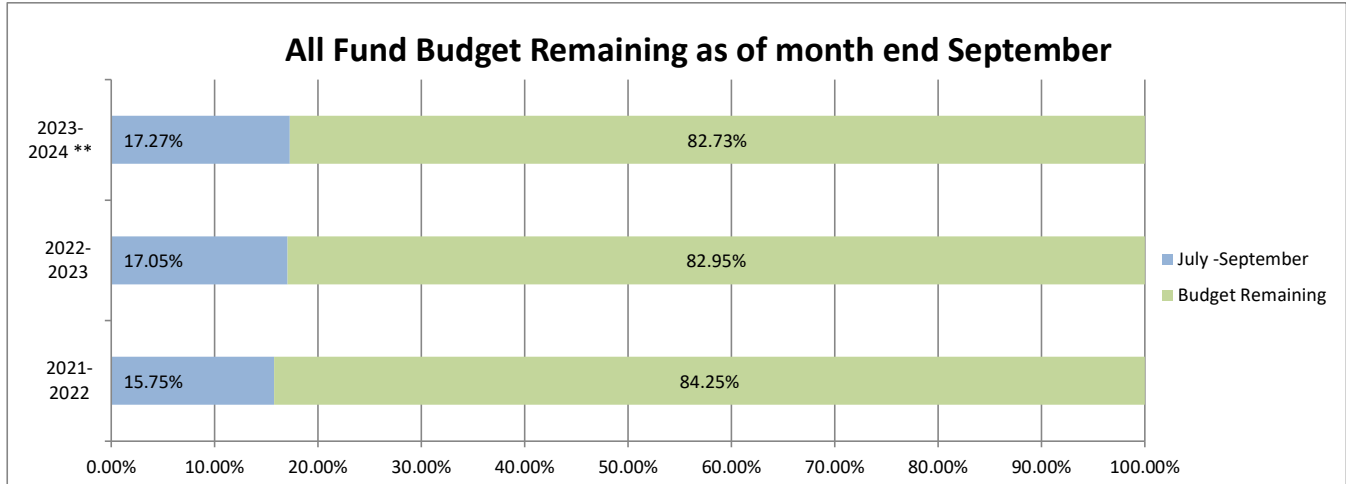
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	7,576,301	3.87%	6,846,145	3.69%	9,311,625	4.58%
August	18,666,589	9.53%	18,979,577	10.22%	20,942,388	10.30%
September	30,852,672	15.75%	31,646,042	17.05%	35,121,817	17.27%
October	45,790,996	23.38%	46,123,533	24.85%	0	0.00%
November	59,277,157	30.27%	59,574,576	32.09%	0	0.00%
December	72,545,028	37.04%	73,187,172	39.43%	0	0.00%
January	106,184,839	54.22%	96,054,702	51.75%	0	0.00%
February	120,813,912	61.69%	108,872,180	58.65%	0	0.00%
March	134,387,435	68.62%	124,261,557	66.94%	0	0.00%
April	147,917,512	75.53%	137,800,461	74.24%	0	0.00%
May	161,442,665	82.43%	152,188,528	81.99%	0	0.00%
June	192,966,400	98.53%	185,336,975	99.85%	0	0.00%
BUDGET	195,843,777	100.00%	185,621,470	100.00%	203,315,861	100.00%

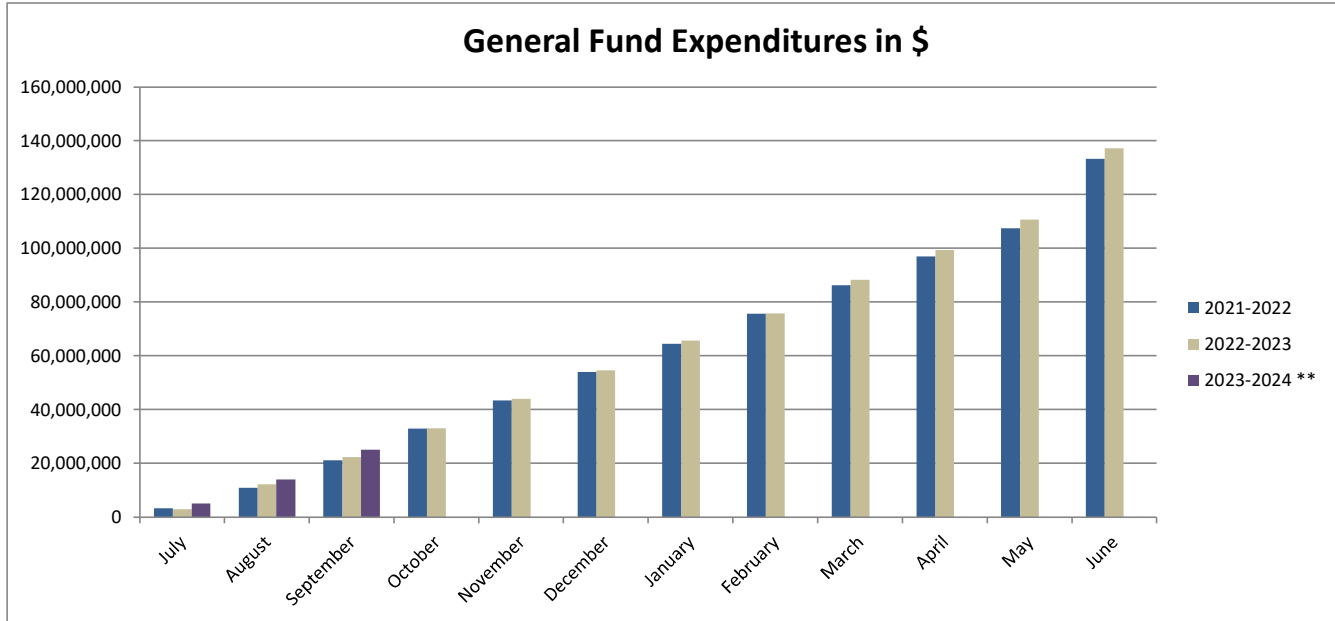


**based on timing of financial activity, monthly figures are subject to change

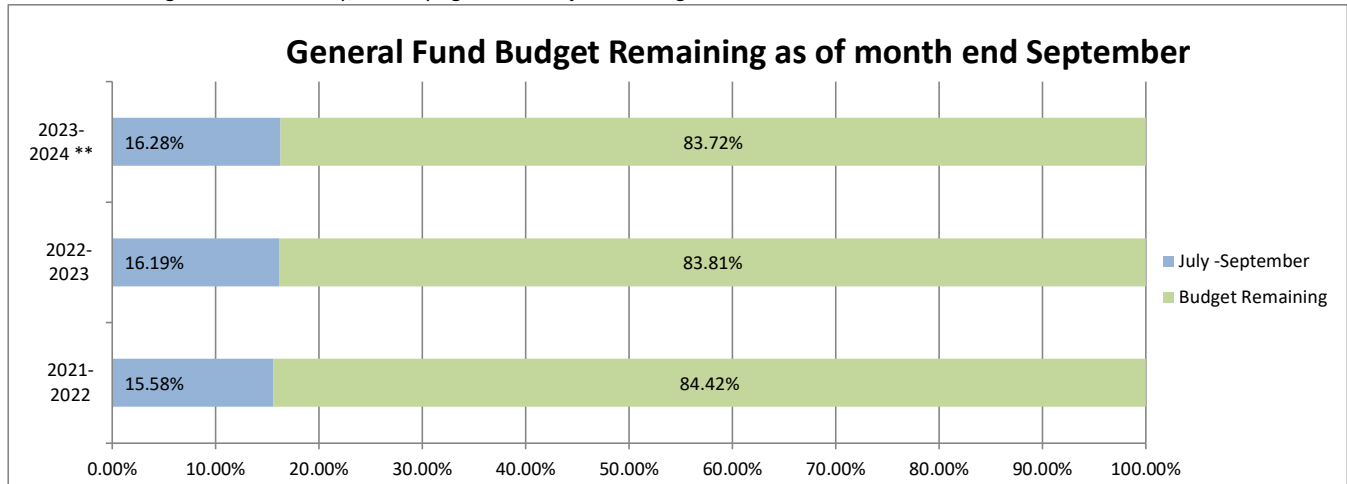


**EXPENDITURE COMPARISON
GENERAL FUND**

	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	3,258,178	2.40%	2,991,235	2.17%	5,034,065	3.28%
August	10,886,189	8.00%	12,150,968	8.82%	14,040,182	9.15%
September	21,189,447	15.58%	22,316,375	16.19%	24,983,926	16.28%
October	32,864,644	24.16%	33,077,014	24.00%	0	0.00%
November	43,449,234	31.94%	44,001,209	31.93%	0	0.00%
December	53,909,332	39.63%	54,594,640	39.62%	0	0.00%
January	64,483,325	47.40%	65,687,324	47.67%	0	0.00%
February	75,609,009	55.58%	75,861,166	55.05%	0	0.00%
March	86,292,890	63.43%	88,349,602	64.11%	0	0.00%
April	97,013,445	71.31%	99,274,558	72.04%	0	0.00%
May	107,457,075	78.99%	110,663,496	80.31%	0	0.00%
June	133,320,629	98.00%	137,313,387	99.64%	0	0.00%
BUDGET	136,035,698	100.00%	137,803,486	100.00%	153,492,985	100.00%



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





**Agenda V.A.6.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, Assistant Superintendent

Date: November 9, 2023

Re: Report about the Listening Session

Recommendation: Receive a report about the Listening Session on October 26, 2023.

One person spoke at the Listening Session on October 26, 2023:

Daniel Trajano spoke about School transportation and funding opportunities for electric school buses. He shared a Handout entailing the incentives and advantages for electric school buses.

- Health
- Efficiency - economic
- environment

The following points were presented:

- We did not get a lot of priority grant funding for this last session.
- EPA is changing things for this year – you can get funding even if you are not considered a priority
- 5 funding rounds (we are on round 2)
- Burnsville does have some prioritization.



ISD 191 Board of Education
Burnsville-Eagan-Savage School District
200 W. Burnsville Pkwy
Burnsville, MN 55337
952-707-2000

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user’s assigned job duties, and will revoke that user’s access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: Burnsville-Eagan-Savage School District #191
6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 0191-01
Superintendent or Exec. Director Name: Theresa Battle, superintendent
Will act as the IOwA? X Yes _____ No

If no, identify below the individual who will act as the IOwA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name:

Title:

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to:

useraccess.mde@state.mn.us



**Agenda IV.A.8.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Stacey Sovine, Executive Director of Administrative Services

Date: November 9, 2023

Re: Policies 509: *Enrollment of Nonresident Students*, 534: *School Meals Policy*, 708: *Transportation of Nonpublic School Students*, 709: *Student Transportation Safety Policy*, and 806: *Crisis Management Policy*

Recommendation: Approve, on a second reading basis, changes to Policies 509: *Enrollment of Nonresident Students*, 534: *School Meals Policy*, 708: *Transportation of Nonpublic School Students*, 709: *Student Transportation Safety Policy*, and 806: *Crisis Management Policy*.

The policies were reviewed at the Policy Review Committee September 26, 2023.

Summary:

- 509 – MSBA added application provisions
- 534 – MSBA updated the policy to reflect new free meals law
- 708 - MSBA change allows written plan for nonpublic pupil transportation
- 709 – MSBA added active transportation safety training requirements; adds Type III bus change
- 806 – MSBA added active shooter drill requirements

Adopted: 04/23/2015
 Reviewed: ~~1/26/2023~~ 10/26/2023
 Revised: ~~2/9/2023~~ 11/9/2023
 Rescinds:

Burnsville-Eagan-Savage School District Policy 509

509 ENROLLMENT OF NONRESIDENT STUDENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. GENERAL STATEMENT OF POLICY OPEN ENROLLMENT PROCESS

~~A. Eligibility. Applications for enrollment under the Enrollment Options (Open Enrollment) Law will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that:~~

- ~~1. space is available for the applicant under enrollment cap standards established by school board policy or other directive; and~~
- ~~2. in considering the capacity of a grade level, the school district may only limit the enrollment of nonresident students to a number not less than the lesser of: (a) one percent of the total enrollment at each grade level in the school district; or (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minnesota Statutes section 124D.03.~~
- ~~3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.~~

A. Open Enrollment applications will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that:

1. space is available for the applicant under enrollment cap standards

established by school board policy or other directive; and

2. in considering the capacity of a grade level, the school district may only limit enrollment of nonresident students to a number not less than the lesser of: (a) one percent of the total enrollment at each grade level in the school district; or (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minnesota Statutes, section 124D.03.
3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.

B. If the school district limits enrollment of nonresident students pursuant to this Section, the district shall report to the Commissioner of the Minnesota Department of Education (MDE) by July 15 on the number of nonresident pupils denied admission due to the limitations on the enrollment of nonresident pupils.

IV. BASIS FOR DECISIONS

BA. Standards that may be used for rejection of application.

In addition to the provisions of Paragraph II.A.A above, the school district may refuse to allow a pupil who is expelled under Minnesota Statutes, section 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instruments, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, ~~with except that such term does not include the exception of~~ a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;
3. selling or soliciting the sale of a controlled substance while at school or a school function; or
4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.

CB. Standards that may not be used for rejection of application.

The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:

1. previous academic achievement of a student;
2. athletic or extracurricular ability of a student;

3. disabling conditions of a student;
4. a student's proficiency in the English language;
5. the student's district of residence except where the district of residence is directly included in an enrollment options strategy included in an approved achievement and integration program; or
6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in ~~Section F.~~ of this policy.

DC. Application.

~~The student and parent or guardian must complete and submit the "General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education (or the Statewide Enrollment Options Application for State-funded Voluntary Prekindergarten (VPK) or School Readiness Plus (SRP) Application if applicable) developed by MDE and available on its website. a School District Enrollment Options Program application developed by the Minnesota Department of Education and available on their website (education.mn.gov). Go to "Students and Families," then, under "School Choice," select "Open Enrollment." The form is entitled, "General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education."~~

~~The school district may require a nonresident student enrolled in a program under Minnesota Statutes, section 125A.13, or in a preschool program, except for a program under Minnesota Statutes, section 124D.151 or Laws 2017, First Special Session chapter 5, article 8, section 9, to remain enrolled in the district when the student enters kindergarten without submitting annual or periodic applications, unless the district terminates the student's enrollment under subdivision 12.~~

~~The school district shall notify the caregiver in writing by February 15 or within ninety (90) days for applications submitted after January 15 in the case of achievement and integration district transfers whether the application has been accepted or rejected. If an application is rejected, the district must state in the notification the reason for rejection. The caregiver must notify the nonresident district by March 1 or within ten (10) business days whether the pupil intends to enroll in the nonresident district.~~

ED. Lotteries.

If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. The district must give priority to enrolling siblings of currently enrolled students, students whose applications are related to an approved integration and achievement plan, children of the school district's staff, and students residing in that part of a municipality (a statutory or

home rule charter city or town) where:

1. the student's resident district does not operate a school building;
2. the municipality is located partially or fully within the boundaries of at least five school districts;
3. the nonresident district in which the student seeks to enroll operates one or more school buildings within the municipality; and
4. no other nonresident, independent, special, or common school district operates a school building within the municipality.

The process for the school district lottery must be established by school board policy and posted on the school district's website. ([Refer to 509R: Enrollment of Nonresident Students for the Variance/Open Enrollment process.](#))

FE. Exclusion

1. Administrator's initial determination.

_____ If a school district administrator or the administrator designee knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator or the administrator designee will transmit the application to the superintendent with a recommendation of whether exclusion proceedings should be initiated.

2. Superintendent's review.

_____ The superintendent or the superintendent's designee may make further inquiries. If the superintendent or designee determines that the applicant should be admitted, he or she will notify the applicant and the school board chair. If the superintendent or designee determines that the applicant should be excluded, the superintendent or designee will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, other than as set forth in II.B., the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

GF. Termination of Enrollment

1. The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minnesota Statutes section 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been

provided appropriate services for truancy under Minnesota Chapter 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under Minnesota Statutes section 120A.22, Subd. 8.

2. The school district may also terminate the enrollment of a nonresident student over 17 years of age if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minnesota Statutes section 120A.22, subdivision 8.

3. A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.

H. Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required.

Legal References: Minn. Stat. § 120A.22, Subd. 3(e) (Compulsory Instruction)
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; Exceptions)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Definitions)
Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)

Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005
WL 3111963 (Minn. Ct. App. 2005) (unpublished)
[18 U.S.C. 930, para. \(g\)\(2\) \(Definition of weapon\)](#)

Cross References: 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](#)~~

Adopted: 1/27/2022

Burnsville-Eagan-Savage School District Policy 534

Reviewed: ~~1/13/2022~~ 10/26/2023

Revised: ~~MSBA 2023~~ 11/9/2023

Rescinds:

534 SCHOOL MEALS POLICY

In 2021, the Minnesota legislature amended Minnesota Statutes, section 124D.111, that now states that Minnesota school districts that participate in the national school lunch program must adopt a school meals policy.

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for ~~school-a la carte or second~~ meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

- A. All meal and a la carte purchases are to be prepaid before meal service begins. Electronic payments with credit or debit cards can be deposited online using the district contracted vendor or with cash or check in person at a school or the district office.
- B. ~~If the school district receives school lunch aid under Minnesota Statutes section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance. A school that participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage at or above the federal percentage determined for all meals to be reimbursed at the free rate must participate in the federal Community Eligibility Provision in order to participate in the free school meals program~~
- C. ~~No student in the serving line will be denied a meal. If a student's account does not have enough money to pay for a breakfast and/or lunch meal, a student will still be allowed to purchase a meal, which will cause the account balance to become negative. All students will be provided a meal regardless of their account balance. While the district is under no legal obligation to do so, we believe this is in the best interest of the student. Each school that participates in the free school meals program must: (1) participate in the United States Department of Agriculture~~

School Breakfast Program and the United States Department of Agriculture National School Lunch Program; and (2) provide to all students at no cost up to two federally reimbursable meals per school day, with a maximum of one free breakfast and one free lunch.

- D. Once a first meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.
- E. When a student has a negative account balance, the student will not be allowed to charge a second meal or a la carte items. Sufficient funds for second meals a la carte items must be provided at the point of sale. It is not intended for a student to be allowed to charge second meals or a la carte items.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

- A. The school district will make reasonable efforts to notify parent/guardian-caregiver when meal account balances are low or fall below zero.
- B. Parent/guardian-Caregiver will be notified of an outstanding negative balance via phone calls, text messages and/or emails according to the unpaid meal account process managed by Food & Nutrition Services.
- C. Reminders for payment of outstanding student meal balances must not demean or stigmatize any student participating in the school lunch program, including, but not limited to, discarding meals, withdrawing a meal that has been served, announcing or listing students' names publicly, providing alternative meals not specifically related to dietary needs; providing nonreimbursable meals; or affixing stickers, stamps, or pins.

IV. UNPAID MEAL CHARGES

- A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free and reduced-price meals for their children.
- B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of

collection agencies, claims in the conciliation court, or any other legal method permitted by law.

- D. The school district must not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.
- E. The school district ~~must~~will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

- A. This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back-to-school packet, student handbook, etc.) to:
 1. all households at or before the start of each school year;
 2. students and families who transfer into the school district, at the time of enrollment; and
 3. all school district personnel who are responsible for enforcing this policy.
- B. The school district must post this policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.
- C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The school district must ensure that any third-party provider with whom the school district enters into either an original or modified contract after July 1, 2021, adheres to the school district's school meals policy.

Legal References: Minn. Stat. § 123B.37 (Prohibited Fees)
 Minn. Stat. § 124D.111 (Lunch Aid; Food Service Accounting)
 42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
 7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
 7 C.F.R. § 220.8 (School Breakfast Program Regulations)
 USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)
 USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)

USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

Cross References: Burnsville-Eagan-Savage School District Policy 102 (Equal Educational Opportunity)
Burnsville-Eagan-Savage School District Policy 103 (Complaints-Students, Employees, Parents, Other Persons)
Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)

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 Rescinds

Burnsville-Eagan-Savage School District Policy 708

708 TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to recognize the rights of nonpublic school students and to provide equal transportation to those students as required by law.

III. ELIGIBILITY

- A. The school district shall provide equal transportation within the school district for all students to any school when transportation is deemed necessary by the school district because of distance or traffic conditions in like manner and form as provided in Minnesota Statutes sections 123B.88 and 123B.92 when applicable.
- B. Upon the request of a parent or guardian, the school district shall provide school bus transportation to the school district boundary for students residing in the school district at least the same distance from a nonpublic school actually attended in another school district as public school students are transported in the transporting school district. Such transportation must be provided whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means.
- C. The school district may provide school bus transportation to a nonpublic school in another school district for students residing in the school district and attending that school, whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. If the school district transports students to a nonpublic school located in another school district, the nonpublic school shall pay the cost of such transportation provided outside the school district boundaries.
- D. The school district shall provide the necessary transportation within school district boundaries between the nonpublic school and a public school or neutral site for

nonpublic school students who are provided pupil support services if the school district elects to provide pupil support services at a site other than a nonpublic school.

- E. When transportation is provided, the scheduling of routes, manner and method of transportation, control and discipline of students, and any other matter relating thereto shall be within the sole discretion, control, and management of the school district. A nonpublic or charter school student transported by the school district shall comply with school district student bus conduct and student bus discipline policies.
- F. The school board and a nonpublic school may mutually agree to a written plan for the board to provide nonpublic transportation to nonpublic school students. The school district must report the number of nonpublic school students transported and the nonpublic pupil transportation expenditures incurred in the form and manner specified by the Minnesota Commissioner of Education.
- G. If the school board provides pupil transportation through the school's employees, the school board may transport nonpublic school students according to the plan and retain the nonpublic pupil transportation aid attributable to that plan. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- H. A school board that contracts for pupil transportation services may enter into a contractual arrangement with a school bus contractor according to the written plan adopted by the school board and the nonpublic school to transport nonpublic school students and retain the nonpublic pupil transportation aid attributable to that plan for the purposes of paying the school bus contractor. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services included in the contract that are not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- FI. Additional transportation to and from a nonpublic school may be provided at the expense of the school district when such services are provided in the discretion of the school district.

IV. SPECIAL EDUCATION/ STUDENTS WITH DISABILITIES

- A. If a resident student with a disability attends a nonpublic school located within the school district, the school district shall provide necessary transportation for the student within the school district between the nonpublic school and the educational facility where special instruction and services are provided on a shared-time basis. If a resident student with a disability attends a nonpublic school located in another school district and if no agreement exists for the provision of special instruction and services on a shared time basis to that student by the

school district of attendance and where the special instruction and services are provided within the school district, the school district shall provide necessary transportation for that student between the school district boundary and the educational facility. The school district may provide necessary transportation for that student between its boundary and the nonpublic school attended, but the nonpublic school shall pay the cost of transportation provided outside the school district boundary. School districts may make agreements for who provides transportation. Parties serving students on a shared time basis have access to a due process hearing system as provided by law.

- B. When the disabling conditions of a student with a disability are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program, the student shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling condition and applicable laws. This section shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Each driver and aide assigned to a vehicle transporting students with a disability must
 - (1) be instructed in basic first aid and procedures for the students under their care;
 - (2) within one month after the effective date of assignment, participate in a program of in-service training on the proper methods of dealing with the specific needs and problems of students with disabilities;
 - (3) assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and
 - (4) ensure that proper safety devices are in use and fastened properly.
- D. Each driver and aide assigned to a vehicle transporting students with a disability shall have available to them the following information in hard copy or immediately accessible through a two-way communication system:
 - (1) the student's name and address;
 - (2) the nature of the student's disabilities;
 - (3) emergency health care information; and
 - (4) the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.
- E. Any parent of a student with a disability who believes that the transportation

services provided for that child are not in compliance with the applicable law may utilize the due process procedures provided for in Minnesota Statutes chapter 125A.

V. APPLICATION OF GENERAL POLICY

The provisions of the school district's policy on transportation of public school students [*Burnsville-Eagan-Savage School District Policy 707*] shall apply to the transportation of nonpublic school students except as specifically provided herein.

- Legal References:** Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.86 (Equal Treatment)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.91, Subd. 1a (School District Bus Safety Requirements)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities)
Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)
Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. Ct. App. 1988)
Healy v. Independent Sch. Dist. No. 625, 962 F.2d 1304 (8th Cir. 1992)
Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)
Minn. Op. Atty. Gen. 166a-7 (Sept. 14, 1981)
Minn. Op. Atty. Gen. 166a-7 (July 15, 1976)
Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)
Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)
Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)
- Cross References:** Burnsville-Eagan-Savage School District Policy 707 (Transportation of Public School Students)
Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)

Adopted: 12/03
 Reviewed: ~~12/8/2022~~10/26/2023
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Burnsville-Eagan-Savage School District Policy 709

709 STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student School Bus Safety Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege, not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus

training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.
4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes section 169.446, subdivision 2.
5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
7. The school district may provide kindergarten students with school bus safety training before the first day of school.
- ~~8. The school district may provide student safety education for bicycling and pedestrian safety for students in grades K through 5.~~
98. The school district shall adopt and make available for public review a curriculum for transportation safety education.
109. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

C. Active Transportation Safety Training

1. Training required

- a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.

b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:

(1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique; and

(2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques.

2. Deadlines.

a. Students under subdivision 1, paragraph (a), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the third week of school.

b. Students under subdivision 1, paragraph (b), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the sixth week of school.

c. Students under subdivision 1, paragraph (a) or (b), who enroll in a school after the second week of school and have not received the appropriate active transportation safety training in their previous school district must undergo the training or receive active transportation safety instructional materials within four weeks of the first day of attendance.

d. The school district and a nonpublic school may provide kindergarten pupils with active transportation safety training before the first day of school.

3. Instruction

a. The school district may provide active transportation safety training through distance learning.

b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.
- B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.
1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.
 2. Rules at the Bus Stop
 - a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.
 - b. Respect the property of others while waiting at your bus stop.
 - c. Keep your arms, legs, and belongings to yourself.
 - d. Use appropriate language.
 - e. Stay away from the street, road, or highway when waiting for the bus.
 - f. Wait until the bus stops before approaching the bus.
 - g. After getting off the bus, move away from the bus.
 - h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
 - i. No fighting, harassment, intimidation, or horseplay.
 - j. No use of alcohol, tobacco, or drugs.
 3. Rules on the Bus

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.
- e. Keep your arms, legs, and belongings to yourself.
- f. No fighting, harassment, intimidation, or horseplay.
- g. Do not throw any object.
- h. No eating, drinking, or use of alcohol, tobacco, or drugs.
- i. Do not bring any weapons or dangerous objects on the school bus.
- j. Do not damage the school bus.

4. Consequences

- a. Consequences for school bus/bus stop misconduct will apply to all regular and late routes. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus privileges.

(1) Elementary (K-6)

1st offense – warning

2nd offense – 3 school-day suspension from riding the bus

3rd offense – 5 school-day suspension from riding the bus

4th offense – 10 school-day suspension from riding the bus/meeting with parent

Further offenses – individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (7-12)

1st offense – warning

2nd offense – 5 school-day suspension from riding the bus

3rd offense – 10 school-day suspension from riding the bus

4th offense – 20 school-day suspension from riding the bus/meeting with parent

5th offense – suspended from riding the bus for the remainder of the school year

[Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.]

(3) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school bus/bus stop misconduct.

(4) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law.

(5) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

(6) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(7) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Support safe riding and walking practices, and recognize that students are responsible for their actions;
3. Communicate safety concerns to their school administrators;
4. Monitor bus stops, if possible;
5. Have their children to the bus stop 5 minutes before the bus arrives;
6. Have their children properly dressed for the weather; and
7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

- A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below.
- B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.
- C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the

conviction within 30 days of the conviction. For purposes of this paragraph, a “serious traffic violation” means a conviction of any of the following offenses:

1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;
 2. reckless driving;
 3. improper or erratic traffic lane changes;
 4. following the vehicle ahead too closely;
 5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
 6. driving a commercial vehicle without obtaining a commercial driver’s license or without having a commercial driver’s license in the driver’s possession.
 7. driving a commercial vehicle without the proper class of commercial driver’s license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;
 8. a violation of a state or local law prohibiting texting while driving a commercial vehicle; and
 9. a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.
- D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver’s license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person’s employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.
- E. A school bus driver, with the exception of a driver operating a type A-I school bus, who has a Minnesota commercial driver’s license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person’s employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

- F. A person who operates a type III vehicle and who sustains a conviction as described in Section VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the Model School Bus Driver Training Manual.
2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;

5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual “school bus driver evaluation form” (road test evaluation) as contained in the Model School Bus Driver Training Manual.

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.
2. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.
3. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.
4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.
6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, “school bus” has the meaning given in Minnesota Statutes 169.011, subdivision 71. In addition, “school bus” also includes type III vehicles when driven by employees or agents of the school district. “Cellular phone” means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. [A type III vehicle cannot be older than 12 years old unless excepted by state and federal law. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571.](#)
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.
6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.
8. Type III vehicles must be equipped with mirrors as required by law.
9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
 - a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be

mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.

- b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
 - c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
 12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.
 13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:
 - a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
 - b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:
 - (1) safe operation of a type III vehicle;

- (2) understanding student behavior, including issues relating to students with disabilities;
- (3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;
- (4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
- (5) handling emergency situations;
- (6) proper use of seat belts and child safety restraints;
- (7) performance of pretrip vehicle inspections;
- (8) safe loading and unloading of students, including, but not limited to:
 - (a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;
 - (b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;
 - (c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;
 - (d) placing the type III vehicle in “park” during loading and unloading;
 - (e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and
- (9) compliance with paragraph V.F. concerning reporting convictions to the employer within 10 days of the date of conviction.

- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes section 122A.18, subdivision. 8, or Minnesota Statutes section 123B.03 for school district employees; Minnesota Statutes section 144.057 or Minnesota Statutes Chapter 245C for day care employees; or Minnesota Statutes section 171.321, subdivision 3, for all other persons operating a type III vehicle under this section.
- d. Operators shall submit to a physical examination as required by Minnesota Statutes section 171.321, subdivision 2.
- e. The operator's employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minnesota Statutes section 181.951, subdivisions 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.
- f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes section 171.321, subdivision 5.
- g. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of violating Minnesota Statutes sections 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses), or 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.
- h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes sections 171.3215, subdivision 1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
- i. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of a moving offense in violation of Minnesota Statutes Chapter 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.
- j. Students riding the type III vehicle must have training required under Minnesota Statutes section 123B.90, subdivision 2 (See

Section II.B., above).

- k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.
 2. The type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes section 169.451.
 3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.
- D. Type A-I “Activity” Buses Driven by Employees with a Driver’s License Without a School Bus Endorsement
1. The holder of a Class D driver’s license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.
 - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minnesota Statutes section 171.321, subdivision 2.
 - e. The operator has a valid driver’s license and has not sustained a conviction of a disqualifying offense as set forth in Minnesota Statutes section 171.02, subdivisions 2a(h) - 2a(j).
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration’s “Guideline for the Safe Transportation of Pre-school Age Children in School Buses,” if child safety restraints are

used by passengers, in addition to the training required in Section VI., above.

- g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
 3. A school bus operated under this section must bear a current certificate of inspection.
 4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

- A. If possible, school bus drivers or their supervisors shall call "911" or the local emergency phone number in the event of a serious emergency.
- B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).
- C. School bus drivers and bus assistants for special education students requiring special transportation service because of their handicapping condition shall be trained in basic first aid procedures, shall within 1 month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of their handicapping condition. The information shall state:
 1. the student's name and address;
 2. the nature of the student's disabilities;
 3. emergency health care information; and
 4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents

or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.
- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by Minnesota Statutes section 171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

Legal References: Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
 Minn. Stat. § 123B.03 (Background Check)
 Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
 Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
 Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
 Minn. Stat. § 123B.90 (School Bus Safety Training)
 Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)

[Minn. Stat. § 123B.935 \(Active Transportation Safety Training\)](#)

Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)

Minn. Stat. Ch. 169 (Traffic Regulations)

Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)

Minn. Stat. § 169.02 (Scope)

Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)

Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)

Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)

Minn. Stat. § 169.454 (Type III Vehicle Standards)

Minn. Stat. § 169.4582 (Reportable Offense on School Buses)

Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)

Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)

Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)

Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)

Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)

Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)

Minn. Stat. § 171.321 (Qualifications of School Bus Driver)

Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)

Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)

Minn. Stat. Ch. 245C (Human Services Background Studies)

Minn. Stat. § 609.02 (Definitions)

Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)

49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)

49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)

49 C.F.R. § 383.5 (Transportation Definitions)

49 C.F.R. § 383.51 (Disqualification of Drivers)

[49 C.F.R. Part 571 \(Federal Motor Vehicle Safety Standards\)](#)

- Cross References:***
- Burnsville-Eagan-Savage School District Policy 416 (Drug and Alcohol Testing)
 - Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 - Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 - Burnsville-Eagan-Savage School District Policy 707 (Transportation of Public Students)
 - Burnsville-Eagan-Savage School District Policy 708 (Transportation of Nonpublic Students)
 - Burnsville-Eagan-Savage School District Policy 710 (Extracurricular Transportation)

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Burnsville Eagan Savage Policy 806

806 EMERGENCY OPERATIONS POLICY CRISIS MANAGEMENT POLICY

I. PURPOSE

The purpose of this Emergency Operations Model Crisis Management Policy is to act as a guide for the school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this policy will provide guidance to each school building in drafting emergency operations crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific emergency crisis management operations plans for each school building in the school district, and sections or procedures may be added or deleted in those emergency operations plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific emergency operations crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district's Emergency Operations Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific emergency operation crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific emergency operations crisis management plans to the superintendent or designee school board for review and approval. The building-specific emergency operations crisis management plans will include general emergency crisis procedures and emergency crisis-specific procedures. This policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District ~~Emergency Operations Crisis Management~~ Policy

1. General ~~Emergency- Crisis~~ Procedures. The Emergency Operations Crisis Management Policy includes general ~~emergency-crisis~~ procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific ~~emergency-operations crisis management~~ plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable.

All general emergency procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or ~~his-or-her-their~~ designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.
- b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's ~~emergency-operations crisis management-~~ plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take

medications during the school day.

- c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator ~~or his or her~~ their designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific ~~emergency operations~~ crisis management plan.
 - d. ~~Training Procedures.~~ Building administrators are responsible for providing training for staff and students so they are prepared to respond appropriately in emergency situations. Building administrators should use the state-mandated fire drills, lock-down drills, and tornado drills as opportunities for this training. In addition, building administrators should provide copies of this Emergency Operations Policy to employees. Each building's emergency operations plan will include procedures for training and conducting drills.
 - e. ~~Communication Procedures.~~ Responding quickly is a major factor in crisis communications. Timely response reduces tension, confusion, worry, and doubt. Each building's emergency operations plan will include explanation of the communication roles of the building administrator, the Communication Coordinator, and the Superintendent in a crisis situation. Communication following an emergency is also important. The following actions should be taken as appropriate after a crisis: letter to parents; media release; staff meeting; incident documentation; and report to the school board.
2. EmergencyCrisis-Specific Procedures. The Emergency Operations- Crisis Management Policy includes specific procedures for emergency-crisis-specific situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific ~~emergency operations~~ crisis management plans.
 3. School Emergency Response Teams
 - a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the

building's ~~emergency operations- crisis management~~ plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator and designee(s) will know the location of that list in the event of a school emergency. A copy of the list will be kept ~~on~~ ~~file~~ in the school district office.

- b. Leaders. The building administrator or designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response personnel are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response personnel.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to emergency situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's ~~Emergency Operations- Crisis Management~~ Policy and their own building's ~~emergency operations- crisis management~~ plan. Employees will receive a copy of the relevant building-specific ~~emergency operations- crisis management~~ plans and shall receive periodic training on plan implementation.
2. Students and ~~Parents or Guardians Caregivers~~. Students and ~~parents or guardians- caregivers~~ shall be made aware of the school district's ~~Emergency Operations- Crisis Management~~ Policy and relevant tailored emergency operations plans for each school building. Each school district's building-specific ~~emergency operations crisis management~~ plan shall set forth how students and ~~parents- caregivers~~ are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required

number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area suggested at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)
2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes section 299F.30. See Minnesota Statutes section 121A.035.
6. A record of fire drills conducted at the building will be maintained in the building administrator's office.
7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts, and will be updated annually.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early

in the day as possible. The early school closure procedures will describe potential reasons for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (such as designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to ~~parents and guardians~~ caregivers to monitor local and district social media for school closing announcements, where possible.

G. Media Procedures

The superintendent has the authority and discretion to notify ~~parents or guardians~~ caregivers and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will provide for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines counseling to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

IV. ACTIVE SHOOTER DRILL

A. Definitions

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.
2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.
3. "Evidence-based" means a program or practice that demonstrates any of the following:
 - a. a statistically significant effect on relevant outcomes based on any of the following:
 - i. strong evidence from one or more well designed and well implemented experimental studies;
 - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or

- iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or
- b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.
- 4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.
- 5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

- 1. accessible;
- 2. developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;
- 3. culturally aware;
- 4. trauma-informed; and
- 5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and

age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's caregiver before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the caregiver of the right to opt their student out of participating.
2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner of the Minnesota Department of Education must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A caregiver of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:

- a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;
 - b. the importance of taking threats seriously and seeking help; and
 - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.
3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:
- a. student opportunities for leadership related to prevention and safety;
 - b. encouragement and support to students in establishing clubs and programs focused on safety; and
 - c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

- 1. the effect of active shooter drills on the safety of students and staff; and
- 2. the effect of active shooter drills on the mental health and wellness of students and staff.

IV. PROCEDURES INCLUDED IN THIS POLICY

Procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding

- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat
- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats
- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See Burnsville Eagan Savage School District Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
 Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
 Minn. Stat. § 121A.035 (Crisis Management Policy)
[Minn. Stat. § 121A.038 \(Students Safe at School\)](#)
 Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
 Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)
 Minn. Stat. § 326B.02, Subd. 6 (Powers)
 Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
 Minn. Stat. § 609.605, Subd. 4 (Trespasses)
 Minn. Rules Ch. 7511 (Fire Code)
 20 U.S.C. § 1681, *et seq.* (Title IX)
 20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
 20 U.S.C. § 7912 (Unsafe School Choice Option)
 42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References: Burnsville Eagan Savage School District Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
 Burnsville Eagan Savage School District Policy 413 (Harassment and Violence)
 Burnsville Eagan Savage School District Policy 501 (School Weapons Policy)
 Burnsville Eagan Savage School District Policy 506 (Student Discipline)
 Burnsville Eagan Savage School District Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
 Burnsville Eagan Savage School District Policy 903 (Visitors to School District Buildings and Sites)
Comprehensive School Safety Guide

[Minnesota School Safety Center - Resources \(mn.gov\)
https://dps.mn.gov/divisions/hsem/mn-school-safety-center/Documents/Comprehensive%20School%20Safety%20Guide.pdf](https://dps.mn.gov/divisions/hsem/mn-school-safety-center/Documents/Comprehensive%20School%20Safety%20Guide.pdf)



**Agenda IV.A.9.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Amy Piotrowski, Director of Student Support Services

Date: November 9, 2023

Re: Policies 419: *Tobacco-Free Environment*, 516.5: *Overdose Medication*, and 532: *Use of Peace Officers and Crisis Teams*

Recommendation: Approve, on a second reading basis, changes to Policies 419: *Tobacco-Free Environment*, 516.5: *Overdose Medication*, and 532: *Use of Peace Officers and Crisis Teams*.

The policies were reviewed at the Policy Review Committee September 26, 2023.

Summary:

- 419 – MSBA added loose tobacco/tribal ritual exception
- 516.5 – MSBA added school district policy requirements and prescription authorizations
- 532 – MSBA added reasonable force provision

Adopted: 6/87
 Reviewed: ~~3/10/2022~~10/26/2023
 Revised: 3/24/2022 11/9/2023
 Rescinds: GBK-R, JFCG

Burnsville-Eagan-Savage School District Policy 419

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

I. PURPOSE

The purpose of this policy is to maintain learning and working environments that are tobacco and smoke free.

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

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

IV. EXCEPTIONS

- A. A violation of this policy does not occur when a Native American adult lights tobacco on school district property as a part of a traditional Native American spiritual or cultural ceremony. [A Native American student may carry a medicine pouch containing loose tobacco intended as observance of traditional or cultural practices.](#) A Native American is a person who is a member of a Native American tribe as defined under Minnesota law and/or self identifies as a Native American.
- B. A violation of this policy does not occur when an adult nonstudent possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose. Nothing in this exception authorizes smoking or use of tobacco, tobacco-related devices, or electronic delivery devices on school property or at off-campus events sponsored by the school district.

V. VAPING AWARENESS AND PREVENTION INSTRUCTION

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

[NOTE: In addition, school districts may choose to require (a) evidence based vaping prevention instruction to students in grades 9 through 12; and/or (b) a peer-to-peer education program to provide vaping prevention instruction.]

VI. ENFORCEMENT

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

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

VI. DISSEMINATION OF POLICY

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

Legal References: Minn. Stat. § 120B.238 (Vaping Awareness and Prevention)
 Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)
 Minn. Stat. § 609.685 (Sale of Tobacco to Persons Under Age 21)
 2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan Savage School District Policy 706 (Acceptance of Gifts)

Adopted: MSBA 2023

Burnsville-Eagan-Savage School District Policy 516.5

Reviewed: ~~4/13/2023~~–~~10/26/2023~~

Revised: ~~4/27/2023~~MSBA 2023~~11/9/2023~~

Rescinds:

516.5 OVERDOSE MEDICATION

I. PURPOSE

As a means of enhancing the health and safety of its students, staff and visitors, the school district will acquire, administer, and store doses of an opiate antagonist, specifically Naloxoneⁱ, and administration devices or kits for emergency use to assist a student, staff member, or other individual believed or suspected to be experiencing an opioid overdose on school district property during the school day or at school district activities.

II. GENERAL STATEMENT OF POLICY

The school board authorizes school district administration to obtain and possess opioid overdose reversal medication, such as Naloxone, to be maintained and administered to a student or other individual by trained school staff if the staff member determines in good faith that the person to whom the medication is administered is experiencing an opioid overdose. Authorization for obtaining, possessing and administering Naloxone or similar permissible medications under this policy are contingent upon: 1) the continued validity of state and federal law that permit a person who is not a healthcare professional to dispense an opiate antagonist to the school district and its employees by law; 2) that the school district and its staff are immune from criminal prosecution and not otherwise liable for civil damages for administering the opiate antagonist to another person who the staff member believes in good faith to be suffering from a drug overdose; and 3) the availability of funding either from outside sources or as approved by the school board to obtain and administer opioid overdose reversal medication.

III. DEFINITIONS

- A. **“Drug-related overdose”** means an acute condition, including mania, hysteria, extreme physical illness, respiratory depression or coma, resulting from the consumption or use of a controlled substance, or another substance with which a controlled substance was combined, and that a layperson would reasonably believe to be a drug overdose that requires immediate medical assistance.
- B. **“Naloxone Coordinator”** is a school district staff person or administrator appointed to monitor adherence to protocols outlined in this policy and referenced procedures. The Naloxone Coordinator is responsible for building-level administration and management of Opiate Antagonist medications and supplies. The school district’s Naloxone Coordinator is Director of Student Support Services.

- C. **“Opiate”** means any dangerous substance having an addiction forming or addiction sustaining liability similar to morphine or being capable of conversion into a drug having such addiction forming or addiction sustaining liability.
- D. **“Opiate Antagonist”** means naloxone hydrochloride (“Naloxone”) or any similarly acting drug approved by the federal Food and Drug Administration for the treatment of a drug overdose.
- E. **“Standing Order”** means directions from the school district’s medical provider that sets forth how to house and administer Naloxone or other Opiate Antagonist medications to students, staff members or other individuals believed or suspected to be experiencing an opioid overdose. This Standing Order should include the following information:
 1. Administration type
 2. Dosage
 3. Date of issuance
 4. Signature of the authorized provider

IV. GENERAL STATEMENT OF POLICY AND RESPONSIBILITIES

A. A.—The school district must maintain a supply of opiate antagonists at each school site to be administered in compliance with Minnesota law. Each school building must have two doses of nasal naloxone available on-site.

[Note: The Minnesota Department of Education offered guidance regarding the meaning of “school site.” If a school site includes multiple buildings, the two-dose requirement applies to buildings used for instruction. It does not apply to administrative buildings, facility buildings, ice arenas, and similar buildings not used for instruction.]

B. A licensed physician, a licensed advanced practice registered nurse authorized to prescribe drugs pursuant to Minnesota Statutes, section 148.235, or a licensed physician assistant may authorize a nurse or other personnel employed by, or under contract with, a public school may be authorized to administer opiate antagonists as defined under Minnesota Statutes, section 604A.04, subdivision 1.

C. A licensed practical nurse is authorized to possess and administer an opiate antagonist in a school setting notwithstanding Minnesota Statutes, 148.235, subdivisions 8 and 9.

DA. District Collaborative Planning and Implementation Team

To the extent Naloxone is obtained for use consistent with this policy, the school district will establish a district-wide collaborative planning and implementation team (“District Planning Team”) who will oversee the general development and operations related to the use of opiate antagonist Naloxone and regularly report to the school board as to its activities.

1. The District Planning Team will include the Naloxone Coordinator and may include the superintendent (or designee), school nurse, public health experts, first responders, student or family representatives, and community partners who will be assigned to the Team by the superintendent or designee or solicited as volunteers by the superintendent.
2. The District Planning Team, through the Naloxone Coordinator, will obtain a protocol or Standing Order from a licensed medical prescriber for the use of Naloxone or other Opiate Antagonist by school district staff in all school facilities and activities and will update or renew the protocol or Standing Order annually or as otherwise required. A copy of the protocol or Standing Order will be maintained in the office of the Naloxone Coordinator.
3. The District Planning Team will develop district-wide guidelines and procedures and determine the form(s) of Naloxone to be used within the school district (nasal, auto injector, manual injector) and the method and manner of arranging for the financing and purchasing, storage and use of Naloxone to be approved by the school board. At a minimum, these guidelines and procedures will:
 - a. Ensure that when Naloxone is administered, school district employees must activate the community emergency response system (911) to ensure additional medical support due to the limited temporary effect of Naloxone and the continued need of recipients of additional medical care;
 - b. Require school district employees to contact a school district healthcare professional to obtain medical assistance for the recipient of the Naloxone, if possible, pending arrival of emergency personnel;
 - c. Direct school district employees to make immediate attempts to determine if the recipient is a minor and, if so, locate the identity of the parent or guardian of the minor and ensure contact with that parent or guardian is made as soon as possible after administration of the Naloxone for the purpose of informing the parent or guardian of the actions that have been taken; and
 - d. Require school district staff to inform the building administrator or other administrator overseeing an event or activity of the administration of Naloxone, as well as the Naloxone Coordinator,

after taking necessary immediate emergency steps.

4. The District Planning Team will determine the type and method of annual training, identify staff members at each school site to be trained and coordinate the implementation of the training with the assistance of the Naloxone Coordinator.

EB. Site Planning Teams

1. In consultation with the District Planning Team, the administrator at each school site may establish, in the manner the superintendent or Naloxone Coordinator deems appropriate, a Site Planning Team within the school site.
2. The Site Planning Team will be responsible for the coordination and implementation of this policy, district-wide guidelines and procedures within the school site and will develop and implement any specific guidelines and procedure for the storage and use of Naloxone within the school site in a manner consistent with this policy and district wide procedures and guidelines.

EC. School District Staff

School district staff members will be responsible for attending all required training pertaining to the policy, procedures and guidelines for the storage and use of Naloxone and performing any assigned responsibilities pursuant to the guidelines and procedures.

V. NALOXONE STORAGE

- A. The Site Planning Team will select numerous Naloxone storage locations within the school site or outside the school site when activities are conducted off school grounds (i.e., transportation services, field trips, etc.).
- B. The selected storage locations of Naloxone will be classified as non-public "security information" as the school board has determined that the disclosure of this data to the general public would be likely to substantially jeopardize the security of the medication that could be subject to theft, tampering, and improper use. Therefore, the identity of the storage locations will be shared only with those school district staff members whom the District Planning Team or Site Team have determined need access to this information to aid public health and safety as determined in the procedures and guidelines.
- C. Stock Naloxone will be clearly labeled, monitored for expiration dates, and stored in a secured location that is accessible by trained staff as set forth in paragraph V.B.

VI. Privacy Protections

The school district will maintain the privacy of students and staff related to the administration of Naloxone as required by law.

Legal References: Minn. Stat. § 13.32 (Educational Data)
 Minn. Stat. § 13.43 (Personnel Data)
 Minn. Stat. § 13.37 (General Nonpublic Data)
 Minn. Stat. § 121A.21 (School Health Services)
 Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.224 (Opiate Antagonists)
 Minn. Stat. § 144.344 (Emergency Treatment)
Minn. Stat. § 148.235 (Prescribing Drugs and Therapeutic Devices)
 Minn. Stat. § 151.37 (Legend Drugs; Who May Prescribe, Possess)
 Minn. Stat. § 152.01 (Definitions)
 Minn. Stat. § 152.02 (Schedules of Controlled Substances)
~~Minn. Stat. § 152.212 (Labeling of Prescription Drug Containers)~~
 Minn. Stat. § 604A.01 (Good Samaritan Law)
 Minn. Stat. § 604A.015 (School Bus Driver Immunity from Liability)
 Minn. Stat. § 604A.04 (Good Samaritan Overdose Prevention)
 Minn. Stat. § 604A.05 (Good Samaritan Overdose Medical Assistance)
 Minn. R. Pt. 6800.4220 (Schedule II Controlled Substances)
 20 U.S.C. § 1232g (Family Educational and Privacy Rights)

Cross Reference: Burnsville-Eagan-Savage School District Policy 516 (Student Medication)
 Minnesota Department of Health Toolkit on the Administration of Naloxone

ⁱ Naloxone is the medication that reverses an opioid overdose. Narcan® is the brand name for the intranasal applicator (nasal spray) form of naloxone. Naloxone usually refers to an intramuscular (IN+M) naloxone form that comes in a vial and is administered with a syringe, normally dispensed as an "IM kit."

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Burnsville-Eagan-Savage School District Policy 532

Adopted: 4/04

Reviewed: ~~1/26/2023~~ 10/26/2023

Revised: ~~2/9/2023~~ MSBA 2023 11/9/2023

Rescinds: JFCB

532 USE OF PEACE OFFICERS AND CRISIS TEAMS TO REMOVE STUDENTS WITH IEPs FROM SCHOOL GROUNDS

I. PURPOSE

The purpose of this policy is to describe the appropriate use of peace officers and crisis teams to remove, if necessary, a student with an individualized education program (IEP) from school property and school activities.

II. GENERAL STATEMENT OF POLICY

Burnsville-Eagan-Savage School District is committed to promoting learning environments that are safe for all members of the school community. It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.

All students, including students with IEPs, are subject to the terms of the school district's discipline policy. School site administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Appropriate corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the school district's discipline policy.

If a student with an IEP engages in conduct which, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.

III. DEFINITIONS

For purposes of this policy, the following terms have the meaning given them in this section:

- A. "Emergency" means a situation where immediate intervention is needed to protect a child or other individual from physical injury or to prevent serious property damage.
- B. "Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection

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of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term “peace officer” includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.

- C. “Police liaison officer” is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.
- D. “Crisis team” means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee shall serve as the leader of the crisis team.
- E. The phrase “remove the student from school grounds” is the act of securing the person of a student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.
- F. “Student with an IEP” or “the student” means a student who is eligible to receive special education and related services pursuant to the terms of an IEP.
- G. All other terms and phrases used in this policy shall be defined in accordance with applicable state and federal law or ordinary and customary usage.

IV. REMOVAL OF STUDENTS WITH IEPs FROM SCHOOL GROUNDS

A. Removal By Crisis Team

If the behavior of a student with an IEP escalates to the point where the student’s behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building’s crisis team may be summoned. The crisis team may attempt to de-escalate the student’s behavior by means including, but not limited to, those described in the student’s IEP or behavior prevention plan. When such measures fail, or when the crisis team determines that the student’s behavior continues to endanger or may endanger the health, safety, or property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

If the student’s behavior cannot be safely managed, school personnel may immediately request assistance from the police resource officer or a peace officer.

B. Removal By School Resource Officer or Peace Officer

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If a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team, building administrator, or the building administrator's designee, may request that the police resource officer or a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Whether or not a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report suspected criminal activity committed by a student with an IEP to appropriate authorities. If the school district reports suspected criminal activity by a student with an IEP to a school resource officer or peace officer and a police report is issued, school personnel shall transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and school district's policy, Protection and Privacy of Pupil Records.

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Parental Notification

The school site administrator or designee shall make reasonable efforts to notify the student's parent or guardian of the student's physical removal from school grounds as soon as possible following the removal.

D. Reasonable Force Permitted

1. In removing a student with an IEP from school grounds, a building administrator, other crisis team members, or the police resource officer or other agents of the school district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.
2. In removing a student from school grounds, police resource officers and school district personnel are further prohibited from engaging in the following conduct:

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- a1. Corporal punishment prohibited by Minnesota Statutes Section 121A.58;
 - b2. Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;
 - c3. Totally or partially restricting a child's senses as punishment;
 - d4. Denying or restricting a child's access to equipment and devices such as walkers, wheelchairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device shall be returned to the child as soon as possible;
 - e5. Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under Minnesota Statutes Chapter 260E;
 - f6. Physical holding (as defined in Minnesota Statutes Section 125A.0941) that restricts or impairs a child's ability to breathe, restricts or impairs a child's ability to communicate distress, places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen, or results in straddling a child's torso;
 - f7. Withholding regularly scheduled meals or water; and/or
 - h8. Denying a child access to toilet facilities.
3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein must be reviewed in the development of the student's IEP or IIP.

F. Effect of Policy in an Emergency; Use of Restrictive Procedures

A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.

If the school district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency and the student's

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IEP, IIP or behavior prevention plan, authorizes the use of one or more restrictive procedures, the crisis team may employ those restrictive procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by Minnesota Statutes Section 125A.0942, [Subd. subdivision 5](#), and otherwise comply with the requirements of [section§ 125A.0942](#).

G. Reporting to the Minnesota Department of Education (MDE)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, districts must report, in a form and manner determined by the Commissioner about individual students who have been secluded. By July 15 each year, districts must report summary data. The summary data must include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by school personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)
 Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
 Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
 Minn. Stat. § 121A.67 (Removal by Police Officer)
 Minn. Stat. §§ 125A.094-125A.0942 (Restrictive Procedures for Children with Disabilities)
 Minn. Stat. § 609.06 (Authorized Use of Force)
 Minn. Stat. § 609.379 (Permitted Actions)
 20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy (FERPA))
 20 U.S.C. § 1415(k)(6) (Individuals with Disabilities Education)
 34 C.F.R. § 300.535 (Referral to and Action by Law Enforcement and Judicial Authorities)

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 507 (Corporal Punishment)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)

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Burnsville-Eagan-Savage School District Policy 806 (Crisis Management Policy)



**Agenda IV.A.10.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, Executive Director of Administrative Services, Rachel Gorton, Director of Technology

Date: November 9, 2023

Re: Approve no changes to Policies 410: *Family and Medical Leave*, 414: *Mandated Reporting of Child Neglect or Physical or Sexual Abuse*, and 634: *Electronic Technologies Acceptable Use*

Recommendation: Approve no changes to Policies 410: *Family and Medical Leave*, 414: *Mandated Reporting of Child Neglect or Physical or Sexual Abuse*, and 634: *Electronic Technologies Acceptable Use*

The policies were reviewed at the Policy Review Committee meeting on October 24, 2023. No changes are recommended at this time.

Adopted: 4/2001

Burnsville-Eagan-Savage School District Policy 410

Reviewed: ~~11/10/2022~~ 11/9/2023

Revised: 11/17/2022

Rescinds: GBEAC

410 FAMILY AND MEDICAL LEAVE POLICY

I. PURPOSE

The purpose of this policy is to provide for family and medical leave to Independent School District 191 employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under Minnesota law.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding family and medical leave are adopted by the school district, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

III. DEFINITIONS

A. “Covered active duty” means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 United States Code section 101(a)(13)(B).

B. “Covered service member” means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.

- C. “Eligible employee” means an employee who has been employed by the school district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee’s pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless: (1) the break is occasioned by the employee’s fulfillment of his or her USERRA-covered service obligation; or (2) a written agreement, including a collective bargaining agreement, exists concerning the school district’s intention to rehire the employee after the break in service.
- D. “Military caregiver leave” means leave taken to care for a covered servicemember with a serious injury or illness.
- E. “Next of kin of a covered servicemember” means the nearest blood relative other than the covered servicemember’s spouse, parent, child, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemember’s next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember’s only next of kin.
- F. “Outpatient status” means, with respect to a covered servicemember who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
1. a military medical treatment facility as an outpatient; or
 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. “Qualifying exigency” means a situation where the eligible employee seeks leave for one or more of the following reasons:

1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
 2. to attend military events and related activities of a covered military member;
 3. to address issues related to childcare and school activities of a covered military member's child;
 4. to address financial and legal arrangements for a covered military member;
 5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of deployment;
 7. to attend post-deployment activities related to a covered military member;
 8. to address care needs of a covered military member's parent who is incapable of self-care; and
 9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility; or
 2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 United States Code section section 101.

IV. LEAVE ENTITLEMENT

A. Twelve-week Leave under Federal Law

1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
 - a. birth of the employee's child and to care for such child;
 - b. placement of an adopted or foster child with the employee;
 - c. to care for the employee's spouse, child, or parent with a serious health condition;
 - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
 - e. any qualifying exigency arising from the employee's spouse, child, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to commence.
3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
 - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and

- b. in the case of a covered veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran, and is:
- (i) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
 - (ii) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
 - (iii) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
 - (iv) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
6. Eligible spouses employed by the school district are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph IV.A.1.e. above.
7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis,

based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.

8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, child, parent, or covered servicemember being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.
11. The school district may require that a request for leave under Paragraph IV.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely

contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.

13. The school district may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

The school district shall comply with written notice requirements as set forth in federal regulations.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve-week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed to by the school district. The employee may qualify if they have worked for the school district for at least 12 months and have worked an average number of hours per week equal to one-half of the full time equivalent during the 12-month period immediately preceding the leave. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the school district so that the total leave does not exceed 12 weeks, unless agreed to by the school district, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the school district. An employee who plans to take leave under this section must give the employer reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the

case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Servicemember Family Military Leave

1. An eligible employee who is the spouse, child, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a servicemember includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered servicemember and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered servicemember with a serious injury or illness.
5. The school district may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered servicemember and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.
7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.
- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the work days in the leave period may be required to:
 - 1. take leave for the entire period or periods of the planned medical treatment; or
 - 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
 - 1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
 - 2. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
 - 3. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, school district may require the employee to continue taking leave until the end of the semester.
 - 4. If the school district requires an instructional employee to extend leave through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement. Any additional leave required by the school district to the end of the school term is not counted as FMLA leave but as an unpaid or paid leave, to the extent the instructional employee has accrued paid leave available and the school district shall maintain the employee's group health insurance and restore

the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

VI. OTHER

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.
- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and the school district regarding family and medical leaves (if any) shall be followed.

VII. DISSEMINATION OF POLICY

- A. A poster prepared by the U.S. Department of Labor summarizing the major provisions of the Family and Medical Leave Act and informing employees how to file a complaint shall be conspicuously posted in each school district building in areas accessible to employees and applicants for employment.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. §§ 181.940-181.944 (Parenting Leave and Accommodations)
 10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law)
 29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)
 38 U.S.C. § 101 (Definitions)
 29 C.F.R. Part 825 (Family and Medical Leave Act)

Cross References: MSBA School Law Bulletin “M” (Licensed and Non-Licensed School District Employee Leave)

Adopted: 7/2001

Burnsville-Eagan-Savage School District Policy 414

Reviewed: ~~4/14/2022~~ 11/9/2023

Revised: 4/28/2022

Rescinds: GBHA

414 MANDATED REPORTING OF CHILD NEGLECT OR PHYSICAL OR SEXUAL ABUSE

I. PURPOSE

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected child neglect or physical or sexual abuse.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to fully comply with Minn. Stat. Ch. 260E requiring school personnel to report suspected child neglect or physical or sexual abuse.
- B. A violation of this policy occurs when any school personnel fails to immediately report instances of child neglect or physical or sexual abuse when the school personnel knows or has reason to believe a child is being neglected or physically or sexually abused or has been neglected or physically or sexually abused within the preceding three years.

III. DEFINITIONS

- A. “Accidental” means a sudden, not reasonably foreseeable, and unexpected occurrence or event that:
 - 1. is not likely to occur and could not have been prevented by exercise of due care; and
 - 2. if occurring while a child is receiving services from a facility, happens when the facility and the employee or person providing services in the facility are in compliance with the laws and rules relevant to the occurrence of event.
- B. “Child” means one under age 18 and, for purposes of Minn. Stat. Ch. 260C (Juvenile Safety and Placement) and Minn. Stat. Ch. 260D (Child in Voluntary Foster Care for Treatment), includes an individual under age 21 who is in foster care pursuant to Minn. Stat. § 260C.451 (Foster Care Benefits Past Age 18).
- C. “Immediately” means as soon as possible but in no event longer than 24 hours.

- D. “Mandated reporter” means any school personnel who knows or has reason to believe a child is being maltreated or has been maltreated within the preceding three years.
- E. “Mental injury” means an injury to the psychological capacity or emotional stability of a child as evidenced by an observable or substantial impairment in the child’s ability to function within a normal range of performance and behavior with due regard to the child’s culture.
- F. “Neglect” means the commission or omission of any of the acts specified below, other than by accidental means:
1. failure by a person responsible for a child’s care to supply a child with necessary food, clothing, shelter, health care, medical, or other care required for the child’s physical or mental health when reasonably able to do so;
 2. failure to protect a child from conditions or actions that seriously endanger the child’s physical or mental health when reasonably able to do so, so, including a growth delay, which may be referred to as a failure to thrive, that has been diagnosed by a physician and is due to parental neglect;
 3. failure to provide for necessary supervision or child care arrangements appropriate for a child after considering factors as the child’s age, mental ability, physical condition, length of absence, or environment, when the child is unable to care for the child’s own basic needs or safety or the basic needs or safety of another child in his or her care;
 4. failure to ensure that a child is educated in accordance with state law, which does not include a parent’s refusal to provide his or her child with sympathomimetic medications;
 5. prenatal exposure to a controlled substance as defined in state law used by the mother for a nonmedical purpose, as evidenced by withdrawal symptoms in the child at birth, results of a toxicology test performed on the mother at delivery or the child’s birth, medical effects or developmental delays during the child’s first year of life that medically indicate prenatal exposure to a controlled substance or the presence of a fetal alcohol spectrum disorder;
 6. medical neglect as defined by Minn. Stat. § 260C.007, Subd. 6, Clause (5);
 7. chronic and severe use of alcohol or a controlled substance by a person responsible for the care of the child that adversely affects the child’s basic needs and safety; or
 8. emotional harm from a pattern of behavior which contributes to impaired emotional functioning of the child which may be demonstrated by a substantial and observable effect in the child’s behavior, emotional

response, or cognition that is not within the normal range for the child's age and stage of development, with due regard to the child's culture.

Neglect does not occur solely because the child's parent, guardian, or other person responsible for the child's care in good faith selects and depends upon spiritual means or prayer for treatment or care of disease or remedial care of the child in lieu of medical care.

- G. "Nonmaltreatment mistake" occurs when: (1) at the time of the incident, the individual was performing duties identified in the center's child care program plan required under Minn. Rules Part 9503.0045; (2) the individual has not been determined responsible for a similar incident that resulted in a finding of maltreatment for at least seven years; (3) the individual has not been determined to have committed a similar nonmaltreatment mistake under this paragraph for at least four years; (4) any injury to a child resulting from the incident, if treated, is treated only with remedies that are available over the counter, whether ordered by a medical professional or not; and (5) except for the period when the incident occurred, the facility and the individual providing services were both in compliance with all licensing requirements relevant to the incident. This definition only applies to child care centers licensed under Minn. Rules Ch. 9503.
- H. "Person responsible for the child's care" means (1) an individual functioning within the family unit and having responsibilities for the care of the child such as a parent, guardian, or other person having similar care responsibilities, or (2) an individual functioning outside the family unit and having responsibilities for the care of the child such as a teacher, school administrator, other school employee or agent, or other lawful custodian of a child having either full-time or short-term care responsibilities including, but not limited to, day care, babysitting whether paid or unpaid, counseling, teaching, and coaching.
- I. "Physical abuse" means any physical injury, mental injury (under subdivision 13), or threatened injury (under subdivision 23), inflicted by a person responsible for the child's care or a child other than by accidental means; or any physical or mental injury that cannot reasonably be explained by the child's history of injuries or any aversive or deprivation procedures, or regulated interventions, that have not been authorized by Minn. Stat. § 125A.0942 or § 245.825.

Abuse does not include reasonable and moderate physical discipline of a child administered by a parent or legal guardian that does not result in an injury. Abuse does not include the use of reasonable force by a teacher, principal, or school employee as allowed by Minn. Stat. § 121A.582.

Actions that are not reasonable and moderate include, but are not limited to, any of the following: (1) throwing, kicking, burning, biting, or cutting a child; (2) striking a child with a closed fist; (3) shaking a child under age three; (4) striking or other actions that result in any nonaccidental injury to a child under 18 months of age; (5) unreasonable interference with a child's breathing; (6) threatening a child with a weapon, as defined in Minn. Stat. § 609.02, Subd. 6; (7) striking a child under age

one on the face or head; (8) striking a child who is at least age one but under age four on the face or head, which results in an injury; (9) purposely giving a child poison, alcohol, or dangerous, harmful, or controlled substances that were not prescribed for the child by a practitioner, in order to control or punish the child, or other substances that substantially affect the child's behavior, motor coordination, or judgment or that result in sickness or internal injury, or that subject the child to medical procedures that would be unnecessary if the child were not exposed to the substances; (9) unreasonable physical confinement or restraint not permitted under Minn. Stat. § 609.379 including, but not limited to, tying, caging, or chaining; or (10) in a school facility or school zone, an act by a person responsible for the child's care that is a violation under Minn. Stat. § 121A.58.

- J. "Report" means any communication received by the local welfare agency, police department, county sheriff, or agency responsible for child protection pursuant to this section that describes maltreatment of a child and contains sufficient content to identify the child and any person believed to be responsible for the maltreatment if known.
- K. "School personnel" means professional employee or professional's delegate of the school district who provides health, educational, social, psychological, law enforcement, or child care services.
- L. "Sexual abuse" means the subjection of a child by a person responsible for the child's care, by a person who has a significant relationship to the child (as defined in Minn. Stat. § 609.341, Subd. 15), or by a person in a current or recent position of authority (as defined in Minn. Stat. § 609.341, Subd. 10) to any act which constitutes a violation of Minnesota statutes prohibiting criminal sexual conduct. Such acts include sexual penetration, sexual contact, solicitation of children to engage in sexual conduct, and communication of sexually explicit materials to children. Sexual abuse also includes any act involving a minor that constitutes a violation of Minnesota statutes prohibiting prostitution, or use of a minor in a sexual performance. Sexual abuse includes all reports of known or suspected child sex trafficking involving a child who is identified as a victim of sex trafficking. Sexual abuse includes threatened sexual abuse which includes the status of a parent or household member who has committed a violation that requires registration under Minn. Stat. § 243.166, Subd. 1b(a) or (b) (Registration of Predatory Offenders).
- M. "Threatened injury" means a statement, overt act, condition, or status that represents a substantial risk of physical or sexual abuse or mental injury. Threatened injury includes, but is not limited to, exposing a child to a person responsible for the child's care who has (1) subjected the child to, or failed to protect a child from, an overt act or condition that constitutes egregious harm; (2) been found to be palpably unfit; (3) committed an act that resulted in an involuntary termination of parental rights; (4) , or committed an act that resulted in the involuntary transfer of permanent legal and physical custody of a child to a relative..

IV. REPORTING PROCEDURES

- A. A mandated reporter shall immediately report the information to the local welfare agency, agency responsible for assessing or investigating the report, police department, county sheriff, tribal social services agency, or tribal police department. The reporter will include his or her name and address in the report.
- B. An oral report shall be made immediately by telephone or otherwise, the oral report shall be followed by a written report within 72 hours (exclusive of weekends and holidays) to the appropriate police department, the county sheriff, local welfare agency, or agency responsible for assessing or investigating the report. Any report shall be of sufficient content to identify the child, any person believed to be responsible for the maltreatment of the child if the person is known, the nature and extent of the maltreatment and the name and address of the reporter.
- C. Regardless of whether a report is made, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident has occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.
- D. A mandated reporter who knows or has reason to know of the deprivation of custodial or parental rights or the kidnapping of a child shall report the information to the local police department or the county sheriff.
- E. With the exception of a health care professional or a social service professional who is providing the woman with prenatal care or other health care services, a mandated reporter shall immediately report to the local welfare agency if the person knows or has reason to believe that a woman is pregnant and has used a controlled substance for a nonmedical purpose during the pregnancy, including, but not limited to, tetrahydrocannabinol, or has consumed alcoholic beverages during the pregnancy in any way that is habitual or excessive.
- F. A person mandated by Minnesota law and this policy to report who fails to report may be subject to criminal penalties and/or discipline, up to and including termination of employment.
- G. An employer of a mandated reporter shall not retaliate against the person for reporting in good faith maltreatment against a child with respect to whom a report is made, because of the report.
- H. Any person who knowingly or recklessly makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury, plus costs and reasonable attorney fees. Knowingly or recklessly making a false report also may result in discipline.

V. INVESTIGATION

- A. The responsibility for assessing or investigating reports of suspected maltreatment rests with the appropriate state, county, or local agency or agencies. The agency responsible for assessing or investigating reports of maltreatment has the authority to interview the child, the person or persons responsible for the child's care, the alleged offender, and any other person with knowledge of the maltreatment for the purpose of gathering the facts, assessing safety and risk to the child, and formulating a plan. The investigating agency may interview the child at school. The interview may take place outside the presence of the alleged offender or parent, legal guardian, or a school official. The investigating agency, not the school, is responsible for either notifying or withholding notification of the interview to the parent, guardian or person responsible for the child's care. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded.
- B. When the investigating agency determines that an interview should take place on school property, written notification of intent to interview the child on school property must be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school property.
- C. Except where the alleged offender is believed to be a school official or employee, the time and place, and manner of the interview on school premises shall be within the discretion of school officials, but the local welfare or law enforcement agency shall have the exclusive authority to determine who may attend the interview. The conditions as to time, place, and manner of the interview set by the school officials shall be reasonable and the interview shall be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school officials and the local welfare or law enforcement agency. Every effort must be made to reduce the disruption of the educational program of the child, other students, or school employees when an interview is conducted on school premises.
- D. Where the alleged offender is believed to be a school official or employee, the school district shall conduct its own investigation independent of MDE and, if involved, the local welfare or law enforcement agency.
- E. Upon request by MDE, the school district shall provide all requested data that are relevant to a report of maltreatment and are in the possession of a school facility, pursuant to an assessment or investigation of a maltreatment report of a student in school. The school district shall provide the requested data in accordance with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g.

VI. MAINTENANCE OF SCHOOL RECORDS CONCERNING ABUSE OR

POTENTIAL ABUSE

- A. When a local welfare or local law enforcement agency determines that a potentially abused or abused child should be interviewed on school property, written notification of the agency's intent to interview on school property must be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct the interview. The notification shall be private data. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notice or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation has been concluded.
- B. All records regarding a report of maltreatment, including any notification of intent to interview which was received by the school as described above in Paragraph A., shall be destroyed by the school only when ordered by the agency conducting the investigation or by a court of competent jurisdiction.

VII. PHYSICAL OR SEXUAL ABUSE AS SEXUAL HARASSMENT OR VIOLENCE

Under certain circumstances, alleged physical or sexual abuse may also be sexual harassment or violence under Minnesota law. If so, the duties relating to the reporting and investigation of such harassment or violence may be applicable.

VIII. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall appear on the district website.
- B. The school district will develop a method of discussing this policy with school personnel.
- C. This policy shall be reviewed at least annually for compliance with state law.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 121A.58 (Corporal Punishment)
 Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
 Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)
 Minn. Stat. § 243.166, Subd. 1b(a)(b) (Registration of Predatory Offenders)
 Minn. Stat. § 245.825 (Use of Aversive or Deprivation Procedures)
 Minn. Stat. § 260C.007, Subd. 4, Clause (5) (Child in Need of Protection)
 Minn. Stat. § 260C.451 (Foster Care Benefits Past Age 18)
 Minn. Stat. Ch. 260D (Child in Voluntary Foster Care for Treatment)
 Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 Minn. Stat. § 609.02, Subd. 6 (Definitions – Dangerous Weapon)
 Minn. Stat. § 609.341, Subd. 10 (Definitions – Position of Authority)
 Minn. Stat. § 609.341, Subd. 15 (Definitions – Significant Relationship)
 Minn. Stat. § 609.379 (Reasonable Force)

20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)

Cross References: Burnsville-Eagan-Savage School District Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
Burnsville-Eagan-Savage School District Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
Burnsville-Eagan-Savage School District Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)
Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
Burnsville-Eagan-Savage School District Policy Policy 423 (Employee-Student Relationships)

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Burnsville-Eagan-Savage School District Policy 634

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634 ELECTRONIC TECHNOLOGIES ACCEPTABLE USE POLICY

I. PURPOSE

This policy sets forth parameters and guidelines for access to the school district's electronic technologies, use of personal electronic devices within the district, electronic communications, use of the district's network, internet, and social networking tools.

II. GENERAL STATEMENT OF POLICY

Technology is one of many learning tools. The use of technology needs to be safe, appropriate, and aligned with the mission of the district. Access to the district's computer network and internet enables students and employees to explore libraries, databases, web pages, other online resources, and connect with people around the world. The district expects its instructional staff to blend safe and thoughtful use of the district's computer network, educational technologies and the internet throughout the curriculum, providing guidance to students.

III. DEFINITIONS

- A. Electronic Technologies include but are not limited to computer hardware and software, operating systems, web-based information and applications, telephones and other telecommunications equipment, video and multimedia equipment, information kiosks, and office products such as copiers and printers.
- B. Social Networking Tools are computer software and web-based services that enable people to interact with each other and include but are not limited to blogs, wikis, video conferencing, online chat, and instant messaging.
- C. The District Network is any equipment or interconnected system or subsystem that is used in the acquisition, storage, manipulation, management, movement, control, display, switching, transmission, or reception of data or information. The District Network is inclusive of all infrastructure necessary to provide and manage systems including but not limited to internet access, data, telecommunications, and wifi.
- D. The term "harmful to minors" means any materials that:
 - 1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex or excretion; or
 - 2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual

contact, actual or simulated normal or perverted sexual acts or a lewd exhibition of the genitals; and

3. Taken as a whole, lacks serious literary, artistic, political or scientific value as to minors.

IV. EDUCATIONAL USES

Use of the district's electronic technologies is for educational purposes and district operations only. Use of district electronic resources is limited to district employees, students, or other guests with expressed permission. Students and employees are expected to use electronic technologies to further the district's educational mission, goals and strategic direction. Students and employees are expected to use the district's electronic technologies to support classroom activities, educational research or professional enrichment.

Use of the district's electronic technologies is a privilege, not a right. The district's network, an educational technology, is a limited forum; the district may restrict speech for educational reasons.

V. GUIDELINES IN USE OF ELECTRONIC TECHNOLOGIES

- A. Electronic technologies are assets of the school district and are protected from unauthorized access, modification, destruction or disclosure. Use of personal devices, while on district property, is subject to all policies and guidelines, as applicable, plus any state and federal laws related to internet use, including copyright laws.
- B. The district reserves the right to monitor, read or copy any item on or using the district's electronic technologies, including its network.
- C. Students and employees will not vandalize, damage or disable any electronic technology or system used by the district.
- D. By authorizing use of the district system, the district does not relinquish control over materials on the system or contained in files on the system. Users should not expect privacy in the contents of personal files on the district system.
- E. Routine maintenance and monitoring of electronic technologies, including the district network, may lead to a discovery that a user has violated this policy, another school district policy or the law.

VI. UNACCEPTABLE USES OF ELECTRONIC TECHNOLOGIES AND DISTRICT NETWORK

Misuse of the district's electronic technologies may lead to discipline of the offending employee or student. The following uses of school district electronic technologies while either on/off district property and/or personal electronic technologies while on district property and district network ("electronic technologies") are considered unacceptable:

- A. Users will not use electronic technologies to create, access, review, upload,

download, complete, store, print, post, receive, link, transmit or distribute:

1. Pornographic, obscene or sexually explicit material or other visual depictions;
 2. Obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful or sexually explicit language;
 3. Materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
 4. Materials that use language or images that advocate violence or discrimination toward other people or that may constitute harassment, discrimination or threatens the safety of others;
 5. Orders for shopping online during time designated as work time by the district; and
 6. Storage of personal photos, videos, music or files not related to educational purposes for any length of time.
- B. Users will not use electronic technologies to knowingly or recklessly post, transmit or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
- C. Users will not use electronic technologies to engage in any illegal act or violate any local, state or federal laws.
- D. Users will not use electronic technologies for political campaigning.
- E. Users will not use electronic technologies to vandalize, damage or disable the property of another person or organization. Users will not make deliberate attempts to degrade or disrupt equipment, software or system performance by spreading computer viruses, engaging in “spamming” or by any other means. Users will not tamper with, modify or change the district system software, hardware or wiring or take any action to violate the district’s security system. Users will not use the district’s electronic technologies in such a way as to disrupt the use of the system by other users.
- F. Users will not use electronic technologies to gain unauthorized access to information resources or to access another person’s materials, information or files without the implied or direct permission of that person.
- G. Users must not deliberately or knowingly delete a student or employee record.
- H. Users will not use electronic technologies to post information in public access areas regarding private or confidential information about another person. Private or confidential information is defined by board policy, state law, and federal law.

1. This paragraph does not prohibit the posting of employee contact information on district web pages. Refer to Policy 515 (Protection and Privacy of Student Records) for direction on directory information for students and how this can be used.
 2. This paragraph does not prohibit communications between employees and other individuals when such communications are made for legitimate education reasons or personnel-related purposes (i.e. communications with parents or other staff members related to students).
 3. This paragraph specifically prohibits the use of electronic technologies to post private or confidential information about another individual, employee or student, on social networks.
- I. Users will not repost or resend a message that was sent to the user privately without the permission of the person who sent the message.
 - J. Users will not attempt to gain unauthorized access to the district's electronic technologies or any other system through electronic technologies, attempt to log in through another person's account, or use computer accounts, access codes or network identification other than those assigned to the user. Users must keep all account information and passwords private.
 - K. Users will not use external proxy servers or other means of bypassing the district's internet content filter.
 - L. Messages and records on the district's electronic technologies may not be encrypted without the permission of director of technology.
 - M. Users will not use electronic technologies to violate copyright laws or usage licensing agreements:
 1. Users will not use another person's property without the person's prior approval or proper citation;
 2. Users will not download, copy or exchange pirated software including freeware and shareware; and
 3. Users will not plagiarize works found on the internet or other information resources.
 - N. Users will not use electronic technologies for unauthorized commercial purposes or financial gain unrelated to the district's mission. Users will not use electronic technologies to offer or provide goods or services or for product placement.
 - O. Use of Unmanned Airborne Vehicles (UAVs) or drones is prohibited on school property without prior approval of the director of technology, director of operations, properties and transportation or building principal.

VII. USER NOTIFICATION

Users will be notified of school district policies relating to internet use. This notification must include the following:

- A. Notification that internet use is subject to compliance with district policies.
- B. Disclaimers limiting the district's liability relative to:
 - 1. Information stored on district disks, drives or servers.
 - 2. Information retrieved through district computers, networks or online resources.
 - 3. Personal property used to access district computers, networks or online resources.
 - 4. Unauthorized financial obligations resulting from use of district resources or accounts to access the internet.
- C. A description of the privacy rights and limitations of district sponsored or managed internet accounts.
- D. Notification that the collection, creation, reception, maintenance and dissemination of data via the internet, including electronic communications, is governed by Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Student Records.
- E. Notification that should the user violate this policy, the user's access privileges may be revoked, academic sanctions may result, school disciplinary action may be taken, and/or appropriate legal action may be taken.
- F. Notification that all provisions of the acceptable use policy are subordinate to local, state and federal laws.
- G. Family Notification
 - 1. Notification that the district uses technical means to limit student internet access however, the limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
 - 2. Notification that goods and services can be purchased over the internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the internet is the sole responsibility of the student or the student's parents.

VIII. STUDENTS

- A. Internet Use Agreement

1. The proper use of the internet and educational technologies and the educational value to be gained from proper usage is the joint responsibility of students, parents and employees of the school district.
2. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a district account or educational technologies to access the internet.
3. Students have access to internet resources.
4. Students using social networking tools and curriculum content management software for a teacher's assignment are required to keep personal information as stated above out of their postings (see Section VI.H).
5. Students using educational technologies for social networking are limited to educational purposes and must follow the Online Code of Ethics (Appendix I and Policy 514, Bullying Prohibition).

B. Parents' Responsibility; Notification of Student Internet Use

Outside of school, parents bear responsibility for the same guidance of internet use as they exercise with other technology information sources. Parents are responsible for monitoring their student's use of the district system and district educational technologies, even if the student is accessing the district system from home or a remote location.

IX. GUEST ACCESS AND INTERNET USE

- A. Guest access to the school district's open wireless network is provided as a service to the community, and is subject to all district policies and guidelines, plus any state and federal laws related to internet use, including copyright laws. See Appendix II, Personal Device Access.
- B. Guest access provides limited bandwidth, filtered for the following services:
 1. Web access
 2. Email services
 3. Virtual private network services (VPN)

Limited technical support is provided for guest access

X. EMPLOYEES

A. Use of Email

The school district provides access to electronic mail for district communication between

district employees and students, families, and community.

1. All emails received by, sent through, or generated by computers using the district network are subject to review by the district.
2. All emails are assumed to be documents that can be disclosed to the public unless the content of the email is protected as private or confidential information under data privacy laws. All information contained in an email must be treated in accordance with Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Student Records, regarding student and employee data privacy.
3. Employees will not provide access to their email accounts to non-employees.
4. It is recommended that electronic mail contain a confidentiality notice, similar to the following:

If the information in this email relates to an individual or student, it may be private data under state or federal privacy laws. This individual private data should not be reviewed, distributed or copied by any person other than the intended recipient(s), unless otherwise permitted under law. If you are not the intended recipient, any further review, dissemination, distribution, or copying of this electronic communication or any attachment is strictly prohibited. If you have received an electronic communication in error, you should immediately return it to the sender and delete it from your system.

5. Employees will report inappropriate emails to the employee's supervisor or the director of technology.
6. Emails having content governed by the district's record retention schedule must be kept in accordance with the retention schedule.

B. Use of Electronic Technologies

1. Electronic technologies are provided primarily for work-related, educational purposes.
2. Inappropriate use of electronic technologies includes, but is not limited to:
 - a. Posting, viewing, downloading or otherwise receiving or transmitting offensive, defamatory, pornographic or sexually explicit materials;
 - b. Posting, viewing, downloading or otherwise receiving or transmitting materials that use language or images that advocate violence or discrimination toward other persons;
 - c. Posting, viewing, downloading or otherwise receiving or transmitting material that may constitute harassment or discrimination contrary to district policy and state and federal law;

- d. Engaging in computer hacking or other related activities;
 - e. Attempting to, actually disabling or compromising the security of information contained on the district network or any computer; and
 - f. Engaging in any illegal act in violation of any local, state or federal laws.
3. Employees may participate in public internet discussion groups using the electronic technologies, but only to the extent that the participation:
 - a. Is work-related;
 - b. Does not reflect adversely on the district;
 - c. Is consistent with district policy; and
 - d. Does not express any position that is, or may be interpreted as, inconsistent with the district's mission, goal or strategic plan.
 4. Employees may not use the district network or electronic technologies to post unauthorized or inappropriate personal information about another individual on social networks.
 5. Employees will observe all copyright laws. Information posted, viewed or downloaded from the internet may be protected by copyright. Employees may reproduce copyrighted materials only in accordance with Policy 622, Copyright Policy.
 6. All files downloaded from the internet must be checked for possible computer viruses. The district authorized virus checking software installed on each district computer will ordinarily perform this check automatically; however, employees should contact the district's director of technology before downloading any materials for which the employee has questions.

C. Employee Responsibilities

1. Employees who are transferring positions or leaving positions must leave all work-related files and electronic technologies, including form letters, handbooks, databases, procedures, and manuals, regardless of authorship, for their replacements.
2. Individual passwords for computers are confidential and must not be shared.
 - a. If an employee's password is learned by another employee, the password should be changed immediately.
 - b. An employee is responsible for all activity performed using the employee's password.

- c. No employee should attempt to gain access to another employee's documents without prior express authorization.
 - d. An active terminal with access to private data must not be left unattended and must be protected by password protected screen savers.
- 3. Employees are expected to use technology necessary to perform the duties of their position.
 - 4. Employees who fail to adhere to district policy are subject to disciplinary action in accordance with their collective bargaining agreement or contract. Disciplinary action may include suspension or withdrawal of internet or email access, payment for damages or repair, termination and/or referral to civil or criminal authorities for prosecution.

XI. DISTRICT WEB PRESENCE

The school district website provides information and a venue for communications with students, employees, parents and the community.

A. District Website

- 1. The district will establish and maintain a website. The website will include information regarding the district, its schools, district curriculum, extracurricular activities and community education.
- 2. The district webmaster will be responsible for maintaining the district website and monitoring district web activity.
- 3. All website content will support and promote the district's mission, goals and strategic direction.
- 4. The district's website will provide parents with a web portal to resources.

B. School Website

- 1. Each school will establish and maintain a website. The website will include information regarding the school, its employees, and activities.
- 2. The principal will appoint staff, who will be responsible for maintaining the school's website.
- 3. All website content will support and promote the district's mission, goals and strategic direction.

C. Classroom and Teacher Online Content

1. Teachers have the option of establishing a website that supports classroom instruction. The district may provide a standard option within the district's website for basic information about the teacher, such as contact information, personal narrative and links to class resources.
2. If a teacher establishes a web page, they are responsible for maintaining the web page.
3. Teacher web pages must be linked to the teacher's staff directory page.

D. Student Online Content

1. Students may create online content as part of classroom activities with teacher supervision.
2. Student online content must follow the Online Code of Ethics, Appendix I.
3. The classroom teacher will monitor all student-produced online content produced as part of classroom assignments and remove inappropriate material.
4. A classroom teacher or advisor will review student-produced online content to determine if the contents should be removed at the conclusion of the course grading period or activity.

E. Department and Noninstructional Online Content

1. Departments and noninstructional programs may also create online content, including web pages to support their departments or programs.
2. The establishment of web pages must be approved by the program administrator.
3. Once established, the individual departments or programs must appoint an employee(s) who will maintain the web page.

F. District Activity Online Content

1. With the approval of the building principal, a school board-approved district activity may establish a web page.
2. All online content will support the activity and the district's mission, goals and strategic direction.
3. The building principal and their designee will oversee the content of these web pages.

XII. RECORDS MANAGEMENT AND ARCHIVING

All technological data is data under the Minnesota Government Data Practices Act, the Family Educational Rights and Privacy Act, Records Retention Schedule, and school board policy.

XII. FILTER

- A. With respect to any of its electronic technologies with internet access, and personal devices accessing the school district network, the district will follow the guidelines provided by the Children’s Internet Protection Act, and will monitor the online activities of users and employ technology protection measures during any use of such electronic technologies by users. The technology protection measures utilized will, to the extent possible, block or filter internet access to any material that is:
1. Obscene;
 2. Child pornography; or
 3. Harmful to minors.

XIV. LIABILITY

Use of the school district’s educational technologies is at the user’s own risk. The system is provided on an “as is, as available” basis. The district will not be responsible for any damage users may suffer. The district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system, nor is it responsible for damages or injuries from improper communications or damage to property used to access school computers and online resources. The district will not be responsible for financial obligations arising through unauthorized use of the district’s educational technologies or the internet.

XV. IMPLEMENTATION; POLICY REVIEW

- A. The school district administration may develop appropriate user notification forms, guidelines and procedures necessary to implement this policy for submission to the school board for information. These guidelines, forms and procedures will be an addendum to this policy.
- B. The administration will revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The district electronic technologies policy is available for review by parents, employees and members of the community.
- D. Due to the rapid evolution in educational technologies, the school board will conduct an annual review of this policy.

Legal References: 15 U.S.C. § 6501 et seq. (Children’s Online Privacy Protection Act) 17
 U.S.C. § 101 et seq. (Copyrights)
 20 U.S.C. § 6751 et seq. (Enhancing Education Through Technology Act of 2001) 47 U.S.C. § 254 (Children’s Internet Protection Act)
 47 C.F.R. § 54.520 (FCC rules implementing CIPA) Minn. Stat. § 121A.031 (School Student Bullying Policy) Minn. Stat. § 125B.15 (Internet Access for Students)
 Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
 Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969) United States v. American Library Association, 539 U.S. 194 (2003)
 Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011)
 Layschok v. Hermitage Sch. Dist., 650 F.3d 205 (3rd Cir. 2011)
 JS v. Bethlehem Area Sch. Dist., 807 A.2d 847 (Pa. 2002)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension and Dismissal of School District Employees)
 Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
 Burnsville-Eagan-Savage School District Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 514 (Bullying Prohibition)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Student Records)
 Burnsville-Eagan-Savage School District Policy 521 ([Student Disability Nondiscrimination](#))
 Burnsville-Eagan-Savage School District Policy 603 ([Curriculum Development](#))
 Burnsville-Eagan-Savage School District Policy 606 ([Instructional Resources](#))
 Burnsville-Eagan-Savage School District Policy 622 (Copyright Policy)
 Burnsville-Eagan-Savage School District Policy 806 ([Emergency Operations Policy](#))
 Burnsville-Eagan-Savage School District Policy 904 ([Distribution of Materials on School District Property by Non-school Persons](#))

Appendix I to Policy 634

ONLINE CODE OF ETHICS

In Burnsville-Eagan-Savage School District 191, it is important to use information and technology in safe, legal, and responsible ways. At the same time, the district has a desire for our students to leave our system with a “positive digital footprint,” so that employers and postsecondary institutions can see the great work that they have done. We embrace these conditions as facets of being a digital citizen and strive to help students develop a positive digital footprint.

1. Students accessing or using electronic products including but not limited to blogs, wikis, podcasts, Google applications and district learning management systems for student assignments are required to keep personal information out of their postings.

At the high school level parents may opt to allow their students to utilize their full name in order to increase their positive digital footprint when publishing to an authentic audience.

2. Students will select online names that are appropriate and will consider the information and images that are posted online at an age appropriate level.
3. Students will not log in to the network as another classmate.
4. Students using electronic tools will treat these tools as a classroom space. Speech that is inappropriate for class is not appropriate on electronic tools. Students are expected to treat others and their ideas online with respect.
5. Assignments on electronic tools are like any other assignment in school. Students, in the course of completing the assignment, are expected to abide by policies and procedures in the student handbook, including those policies regarding plagiarism and acceptable use of technology.
6. Electronic forums for student expression; are first and foremost tools for learning. The district may restrict speech for valid educational reasons as outlined in board policy.
7. Students will not use the internet, in connection with the teacher assignments, to harass, discriminate, bully or threaten the safety of others. If students receive a comment on an electronic forum used in school that makes them feel uncomfortable or is not respectful, they must report this to a teacher, and must not respond to the comment. Student conduct that occurs off-campus, but has a connection to the school environment, may form the basis for school discipline. This specifically includes activities that occur off campus over the internet, on social media, or through other communications.
8. Students accessing electronic tools from home or school, using school equipment, will not download or install any software without permission.
9. Students should be honest, fair and courageous in gathering, interpreting and expressing information for the benefit of others. Always identify sources and test the

accuracy of information from all sources.

10. Students will treat information, sources, subjects, colleagues and information consumers as people deserving of respect. Gathering and expressing information should never cause harm or threaten to be harmful to any person or group of people.
11. Students are accountable to their readers, listeners and viewers and to each other. Admit mistakes and correct them promptly. Expose unethical information and practices of others.
12. Users will not repost or resend content that was sent to the user privately without the permission of the person who created the content.
13. School board policies concerning acceptable use of electronic technology include the use of these electronic tools for school activities (Policy 634: Electronic Technologies Acceptable Use Policy).
14. Failure to follow this code of ethics will result in academic sanctions and/or disciplinary action.

Revised: Modified:

Appendix II to Policy 634

Personal Device Access

Users of personal devices connecting to the Burnsville-Eagan-Savage School District 191 public network must abide by district's Electronic Technologies Acceptable Use Policy (Board Policy 634).

Though guests may use their personal device and expect some aspects of privacy, use of our network and systems have the following expectations:

1. Use at your own risk. Use of the District 191 network is at the device owner's discretion and therefore Burnsville Public Schools is not responsible for any loss, damage or adverse effects that may occur to a device while on our network.
2. The District 191 network is filtered. Known inappropriate and/or malicious sites, and many non-instructional sites, are blocked. Use of the district network and systems requires that owners of personal devices adhere to legal and ethical conduct, and refrain from attempting to access blocked content.
3. Expectation of privacy. Access to the contents of a personal devices is governed by local and federal laws. However, while accessing The District 191 network, systems and buildings, there is not a right to privacy of any content, and as such, may be monitored for inappropriate or illegal activities.
4. District 191 reserves the right to maintain records of usage. District 191 immediately terminates the privilege to use its network should it become aware that the network is being used for inappropriate or illegal activities. The district reserves the right to take appropriate action in the event inappropriate or illegal activities are discovered on our systems or network.



**Agenda IV.A.11.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Kevin Kleiner, Athletic Director

Date: November 9, 2023

Re: Minnesota State High School League (MSHSL) Foundation Grant A and B

Recommendation: Approve the Minnesota State High School League (MSHSL) Foundation Grant A and B.

FORM A

RESOLUTION OF GOVERNING 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 Governing Board of ISD 191 (Burnsville High School) recognizes the value of student participation in extracurricular activities; and

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

THEREFORE, BE IT RESOLVED, that the Governing Board of ISD 191 (Burnsville High School) supports the school’s application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

Click or tap here to enter text.

Date

Board Chair/Head of School

Click or tap here to enter text.

Date

Board Clerk – Treasurer/ Finance Director

FORM B

RESOLUTION OF SCHOOL BOARD/GOVERNING BOARD SUPPORTING FORM B 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 Governing Board of ISD 191 (Burnsville High School) recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools to provide seminars/training opportunities or support for specific school functions for students/faculty members/officials and others who are involved in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of ISD 191 (Burnsville High School) supports the school’s application to the Minnesota State High School League Foundation for a **FORM B** grant.

Click or tap here to enter text.

Date

Board Chair/Head of School

Click or tap here to enter text.

Date

Board Clerk - Treasurer

A RESOLUTION submitted by an Activity Conference or Region Committee must adhere to the same form and context of the School Board Resolution above.

November 9, 2023 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(Lacrosse)

Board Member Question	Staff Response
<p>Understanding the great opportunity that this coop represents for all three schools, I am wondering if you might come prepared to discuss recruitment efforts in the lower grades in One91. I see that we had only two seniors participating in girls lacrosse last school year with zero in all other grades, if I am not mistaken.</p> <p>- Are there younger participants that you are aware of that will join lacrosse this year in 7th grade?</p> <p>- Are there other students participating in other programs that might return and populate this new coop?</p> <p>- How many students do you anticipate will join this year?</p> <p>Depending on anticipated participants, discussing recruitment plans and the district's approach to growing this coop will be helpful.</p> <p>- I see no mention of fees for participating districts in this agreement. Please confirm whether there is any expense for participating districts (understanding that students/families incur fees).</p>	<ul style="list-style-type: none"> ● No specific students at this time. There are students in the youth levels that play Girls Lacrosse. There are other lacrosse options for 7th graders and 8th graders outside of a school district before having to play high school lacrosse once a student is in 9th grade. ● We are hopeful that being in this new co-op with Bloomington Kennedy will draw greater interest from students. We will have a greater number of home games at Burnsville High School (ex. 2023 we had zero). We will be known as the Blazing Eagles to represent students from all co-op schools. We will have a logo that represents both Kennedy and Burnsville. ● Always a difficult number to predict, but we are hoping for 3-5 students. ● There has been one recruiting event open to all interested players. More events to come once the co-op is approved. ● One of the reasons we got out of the co-op with Apple Valley was due to the fact that all expenses were shared 50/50 no matter the number of participants from each school. In our Boys Lacrosse co-op with Bloomington Kennedy, the financial arrangement is that we (ISD 191) pay for and arrange the

	<p>transportation for the program and Bloomington Kennedy covers the rest of the expenses (coaches, equipment, officials, event staff, etc.) We will do the same arrangement with Girls Lacrosse. For reference, the total transportation costs for Boys Lacrosse in the spring of 2023 was \$3,232.33. The total amount due to ISD 196 for Girls Lacrosse in the spring of 2023 was \$9,618.21.</p> <ul style="list-style-type: none">● If we had not ended the co-op with Apple Valley, we would have been responsible to pay roughly \$10,000 even with zero players. In a co-op with Kennedy, our transportation cost could be roughly \$3,500 even if we have zero players. Again, hopefully we will have more to lower the cost per participant.● We already co-op Boys Lacrosse with Bloomington Kennedy and that has been a very positive experience for our students. We have a great relationship with Bloomington Kennedy.

(Baseball field trip)

Board Member Question	Staff Response
<p>When was the last time/date the board approved an extended field trip for the BHS Baseball team?</p>	<p>BoardBook indicates January 19, 2012 was the last time the board approved a baseball trip to Arizona.</p>
<p>Be prepared to discuss the cost of the trip and what sorts of fundraising opportunities there are for the student athletes to be able to attend if they have the interest, regardless of their families' ability to pay.</p>	<p>The anticipated out-of-pocket cost of the trip would be \$800-\$900 per player, in addition to personal spending money for dinners and snacks. Players have multiple opportunities to fundraise for the trip. Players can sell and deliver water softener salt bags twice per year. Players can sign up for shifts to bag groceries at Cub Foods and Kowalski's. Money from these events goes directly into a player's account which can be used to reduce the out-of-pocket expense of the trip. Players also participate in a Blast fundraising website, which is used to seek donations to the program. These funds are also used to help reduce the cost of the trip for each player. The Booster Club is also willing to work with players and families in which the cost of the trip is a barrier.</p>

(Fall Enrollment)

Board Member Question	Staff Response
<p>Slide 11 - % EL by Building: Looking at EL participation in BEST going back to 2019, the rate of EL students participating in BEST has increased dramatically - from what</p>	<p>Please see the attachment.</p>

<p>appears to be below 5% in 2019 to close to 30% in FY24.</p> <ul style="list-style-type: none"> - What is causing this shift over time? - Are the FY24 BEST students: mostly in-district students who have attended One91 schools; mostly coming to us from other districts; or are we seeing a healthy mix of both? <p>Slide 25 - District Composition K12:</p> <p>Is it possible to get the percent comparison for each data point, alongside the actual enrollment figure (or simply as its own standalone chart)? This allows for a better comparison of composition over time.</p>	
<p>When might we expect open enrollment in/out numbers for 2023-24? I am really hoping to understand if the loss in enrollment can be attributed to demographic changes (lower birth rates, etc, which we have discussed previously) or to ongoing challenges with increases in open enrollment out of the district (or perhaps to both).</p>	<p>2022-2023 we have 630 MDE confirmed open enrolled students.</p> <p>2023-2024 we have a preliminary number of 624 open enrolled students.</p> <p>The open enrollment numbers out are a lag indicator. As all districts report their October 1 numbers and do the clean up over the next few months is when 191 students that are attending other districts are identified. We can run a report that shows how many students are currently open into 191 to see how it may compare with last year's incoming numbers, but we won't have a final tally of open enrolled outs until MDE completes their work.</p>

**Agenda IV.B.1.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Dr. Chris Bellmont, Assistant Superintendent, Kevin Kleiner, Athletic Director, Justin Banitt, Head Coach, Tracy Discher, Parent

Date: November 9, 2023

Re: Approve an Application for Preliminary Approval of an Extended Field Trip to Scottsdale, Arizona March 23-28, 2024 for BHS Baseball

Recommendation: Approve an Application for Preliminary Approval of an Extended Field Trip to Scottsdale, Arizona March 23-28, 2024 for BHS Baseball to come together as a team, serve others, build young men through the game of baseball, create and build lifelong relationships with coaches and players, build trust, learn the expectations of being a student athlete, learn, grow and improve, and have fun as a team.

Date of trip: March 23-28, 2024

Destination: Scottsdale, Arizona

Name of sponsoring staff: Justin Banitt

Estimated cost per student: \$800 - \$900

Estimated number of students and chaperones: 27-29 students, 6-7 chaperones

Educational objective: The objective of this field trip is to provide opportunity for global youth service, participate and experience in local culture and allow students a sense of greater agency with their own education.

Proposed program:

Day One: Travel and team building activity

Day Two: Mountain climb, captain led practice, study session

Day Three: 2/day practice or scrimmage, study session

Day Four: 2/day practice or scrimmage, study session, team dinner

Day Five: 2/day practice or scrimmage, study session

Day Six: Light practice, travel home



BLAZE BASEBALL 2024 APPLICATION FOR SPRING TRIP



2023 Team Academic All-State Silver Award

2023 One Player Academic All-State 1st Team

2023 17th Consecutive Year Ranked in the Top 20 in the State.

2023 Two Seniors will be playing College Baseball.

2023 One Senior All-Star Player

**INDEPENDENT SCHOOL DISTRICT 191
EXTENDED FIELD TRIP - APPLICATION FOR INITIAL APPROVAL
EXHIBIT 2**

(Extended Field Trips must be Board approved at least 60 days, when possible, prior to the field trip departure date and before any communication occurs with students and families. Information based on estimates.)

1. Sponsoring Activity: BHS Baseball Date March 23-28, 2024

2. School: Burnsville High School

3. Name(s) of Sponsoring Staff:
Justin Banitt

4. Destination: Scottsdale, AZ

5. Date(s) of Trip: March 23, 2024 - March 28, 2024

6. Paragraph Description of Proposed Program:
*See attachment below

7. Educational Objectives of Extended Field Trip:
1) Come together as a team 2) Serve others 3) Build young men through the game of baseball
4) Learn the game 5) Create and build lifelong relationships with coaches and players 6) Build
trust 7) Learn the expectations of being a student athlete 8) Learn, grow, and improve
9) HAVE FUN as a TEAM

8. Anticipated transportation Information (check all that apply):

- a. Bus
- b. Plane
- c. School Vehicle
- d. Commercial Transportation

9. Lodging
Hotels: Yes/No Hotel Aiden, Scottsdale
Other: Yes/No; Provide description:

10. Complete Itinerary:

DATES	ITINERARY
March 23, 2024	Travel day & Team Building Activity

March 24, 2024	Mountain Climb/Captain led practice, study session
March 25, 2024	2/day practice or scrimmage, study session
March 26, 2024	2/day practice or scrimmage, study session, team dinner
March 27, 2024	2/day practice or scrimmage, study session
March 28, 2024	Light practice/travel day

11. Estimated number of students: 27-29

12. Number of chaperones: 6

13. Anticipated Participation Costs

Breakdown of trip costs:	Estimate
Participant Expenses	
Airfare	
Ground Travel	
Lodging	
Admission Fees per student	
Participant Share of Group Expenses	
Chaperone Expenses (Airfare, Ground, Lodging)	
Staff Advisor Salary and Benefits	
Liability Insurance	
Miscellaneous	
Number of substitutes needed	
Total Anticipated Cost per Student	\$800-\$900
<i>The anticipated cost is based on _____ student participants. Costs will vary with the number of participants and currency exchange rates (for international travel).</i>	
Personal Expense	
Food Incidentals, Spending Money	\$100/week for food

14. What provisions will be made for students for whom financing the trip is an issue? Many fundraising opportunities: two water softener salt sales, grocery bagging events, Bingo/Dinner Night, BLAST fundraising website, apparel sales

15. List opportunities for fundraising (planned or anticipated): see #14

16. What travel agency will be used? none

[Signature]
Approval of Building Administrator

10/12/23
Date

Theresa Battle
Approval of Superintendent

10-24-23
Date

Approval by School Board

Date

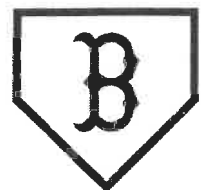
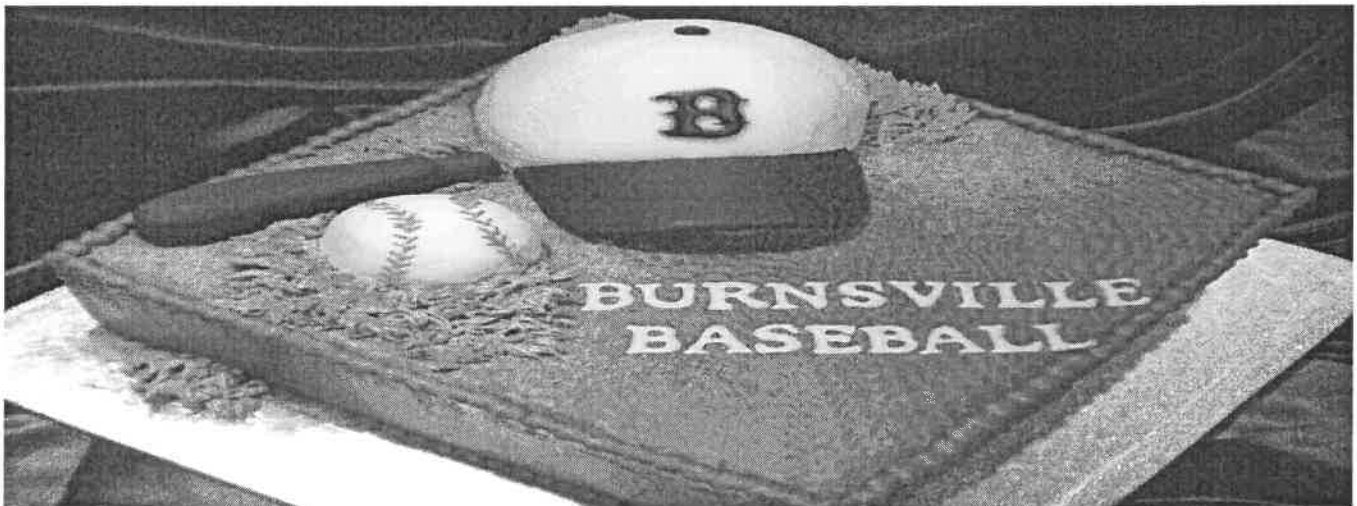
REQUIRED: Attach proposed communication to students/families about this extended field trip, once approved by the Superintendent and School Board.



If approved this will be our 17th spring instructional baseball trip. We will travel by air to Phoenix, Arizona for outside baseball practices during our Spring Break. We will depart on Saturday, March 23rd using American Airlines. That Saturday evening the team will be involved in team-building activities set up by the coaches.

We will begin our practices on Monday, March 25th in the morning and practice under the lights at Paradise Valley HS in the evening. Monday through Wednesday, the team will practice for 3-4 hours in the morning and another 3-4 hours at night under the lights. On Tuesday, we will climb a Phoenix area mountain in the afternoon as a team building activity. On Wednesday afternoon, we hope to visit Sam Carlson, a 2017 BHS Graduate, who is playing for the Seattle Mariners organization at the Mariners complex. During our practice time, the team will have a number of intra-squad scrimmages as well as a scrimmage with another Minnesota high school team. This trip gives us a better opportunity to practice outdoors and prepare our athletes for the upcoming season. Our first game of the season begins the week following our return. It also allows us to come together as a team with all the baseball activities planned. In addition to the baseball activities, the team will be provided with 1-2 hours of study time each afternoon. We will be staying in a local hotel and plan to return to MSP on Thursday, March 28th in the evening.

Please look at the attachment of what these young men accomplished in the 2023 season. The 2023 Blaze Baseball team were awarded the Team All-State Academic Silver Standard. For the past eight seasons, the baseball team has been awarded the Team All-State Academic Gold or Silver Standard.



CONGRATULATIONS TO THE 2023 BHS BASEBALL TEAM

2023 BASEBALL AWARDS

1. ALL-CONFERENCE
COLE SIEBEN
JACOB NEUTZ
NICHOLAS DISCHER

2. HONOR MENTION ALL-CONFERENCE
AJ GALVIN
ELI KEIRSTEAD
NICHOLAS MEUSER

3. ACADEMIC ALL-STATE 1ST TEAM
NICHOLAS MEUSER

4. TEAM ACADEMIC ALL-STATE
SILVER AWARD - 3RD YEAR IN A ROW

5. ALL-STAR SERIES
COLE SIEBEN

6. ALL- SECTION TEAM
COLE SIEBEN
AJ GALVIN

7. TEAM ACCOMPLISHMENTS
SILVER ACADEMIC AWARD FOR HIGH GPA - 12TH YEAR
BEAT THE NUMBER #2, #3 AND #9TH RANKED TEAMS IN STATE

8. 2023 CAPTAINS
NICHOLAS MEUSER
ELI KEIRSTEAD
COLE SIEBEN

9. NEAL JEPSON AWARD
ELI KEIRSTEAD

10. MVP - TEAMMATE
ELI KEIRSTEAD

11. COLLEGE PLAYERS
ELI KEIRSTEAD - UW-EAU CLAIRE
NICHOLAS MEUSER - UW-EAU CLAIRE



2024 SPRING TRIP COACHES



- 1. Justin Banitt - 12th year of teaching and 11th year of coaching in District 191. This will be my 1st year as head coach and 6th instructional trip to AZ.**
- 2. Brad Schiller - Brad was the BAC football president for 8 years. He has coached Baseball, Football and Olympic Weight lifting for the past 8 years in ISD191. This will be Brad's 8th year on the instructional trip to AZ.**
- 3. Jacob Becker - Jacob is a former BHS graduate and Burnsville Blaze baseball player. Jacob has been on the trip twice as a player and once as a coach. Jacob has been coaching baseball for the Blaze for the past 4 years. This will be Jacob's 2nd year on the instructional trip to AZ.**
- 4. Mike Holmquist - Our Grandfather of Coaching. This will be Mike's 14th year coaching baseball but over 50 years coaching in our district. This will be Mike's 14th year on the instructional trip to AZ. Mike lives in AZ during the winter months and will be meeting up with the team.**
- 5. Ryan King - Ryan is a physical education teacher at Burnsville High School. He also coaches varsity football and is the strength and conditioning coach at BHS. This will be Ryan's 1st year coaching for the Blaze baseball team and 1st year on the instructional trip to AZ. Ryan has several years of baseball coaching experience, including two years in Forest Lake and also South Carolina.**
- 6. Sam Schliemann - Sam is a former BHS graduate and Burnsville Blaze baseball player. Sam has been on the trip as a player and a coach. This will be Sam's 2nd year coaching the Blaze and his 2nd year on the instructional trip to AZ.**
- 7. Mick Scholl - 34 years of teaching and 38 years of coaching in ISD191. Mick was the Head Varsity Baseball Coach for the past 20 years. This will be his 16th instructional trip to AZ.**

Burnsville High School Baseball Presents

242

ARIZONA TRIP 2024

PARADISE VALLEY

March 23 - 28, 2024

**PRACTICES
SCRIMMAGES
TEAM BUILDING
MOUNTAIN HIKE**

Fundraisers:

**FALL SALT SALE | BINGO/DINNER NIGHT
CUB BAGGINGS
KOWALSKI BAGGING | SPRING SALT SALE**

Follow our social media:

Facebook: Burnsville High School Baseball

Instagram: burnsvillebaseball

X: burnsvillebb

Hear from the Players, Coaches, and Parents

What is one of your favorite memories of going to AZ with the team?

"One of my favorite memories is finding out that one of our players was going to have their birthday while we were on the trip so we all got together as a team and threw a surprise party for him." C. Westrum Class of '23

"Really bonding with the team at dinners, in the hotel, at the pool but especially on the field making each other better but having fun while we do it. Competing with each other to make ourselves ready for a chance at a run for a state championship." C. Heckman Class of '25

"Getting to be with my teammates more than I would at home. Whether it is at practice or hiking, the whole trip is a great way to build friendships." J. Spaude Class of '17

"Watching the players interact off the field, during meals, team building activities, the airport, and at the hotel. Observing how hard the team worked at the smallest details of baseball over and over again in the heat of Arizona. The post scrimmage pictures with both teams coming together in one group photo after spending time playing the game they all love for so many years." D. Limberg, parent and past booster club president

Why do you think the trip to AZ is an important part of BHS Baseball experience?

"This trip is an important part of the Burnsville baseball experience because it is the time where 29 individuals become one team. The trip is the foundation to lifelong memories you get to share with those you may not have thought you'd share memories with. It also is a great learning experience for the athletes to figure out how to rely on peers rather than parents. It's a great responsibility learning experience." - S. Schliemann Class of '18 and current coach

"Being at the hotel, being in the vans, playing at the Paradise Valley Baseball facility, going out to dinner, it's all an opportunity to show what Burnsville Baseball is about and a tradition that simply can't be beat." J. Becker, Class of '17 and current coach

"I truly believe it is one of the most important experiences we have as a team. Missing that opportunity to bond and become closer as a team though those shared memories because of covid our years broke our hearts." K. Bowar Class of '21

Is there anything in addition you would like to share with the Board?

"Before the trip I was just teammates with some of the guys but when we came back I made true friends for the rest of my high school experience." N. Meuser Class of '23 and captain

"Although the trip is primarily about baseball, there are other team activities planned every year such as hiking a mountain or touring the Arizona Cardinals' stadium. Aside from baseball, this trip provides unique experiences that many student-athletes may otherwise never have a chance to partake in, but that will stick with them forever." J. Spaude Class of '17

"Due to COVID outbreak, we didn't get to go on the AZ trip for my son's junior and senior years. From what I heard from prior and following classes that went, it was a huge bonding experience with teammates and coaches, along with getting ready for the season on a field not covered in snow! It really helped improve the baseball experience for those players and was a life experience that stayed with them as well. It would be so beneficial for the baseball team to go on a trip to AZ for all the reasons I list above. Not going to AZ for the 2 years my son played varsity baseball was one of the biggest disappointments of his high school career." T. Bowar, parent and past booster club president

"It's such a special opportunity that I'm very thankful I had. I look back on those times as the highlight of my high school life. It's more than a baseball trip, it's team bonding, it's creating a brotherhood, it's showing pride for wearing the "B" on your cap, it's a lifetime memory." J. Becker Class of '17 and current coach

FACILITY USE AGREEMENT

PV Schools Community Education Department • www.pvschools.net/facilities
15032 N. 32nd St., Phoenix, AZ 85032 • (602) 449-2204 or (602) 449-2216



Paradise Valley Unified School District, hereinafter referred to as "DISTRICT," and BHS Baseball (Burnsville HS), hereinafter referred to as "OCCUPANT," hereby enter into the following agreement regarding the use of PVUSD facility/fields, hereinafter referred to as the "FACILITY."

WHEREAS, DISTRICT owns and controls FACILITY;

WHEREAS, OCCUPANT desires to use FACILITY for use on an occasional basis as a meeting space, and;

WHEREAS, OCCUPANT warrants and represents that FACILITY will only be used for the specific purpose stated herein;

THE PARTIES agree as follows:

A. Care of Facility: OCCUPANT agrees to the following terms regarding care of the FACILITY during its use under this agreement:

1. OCCUPANT shall take good care of the FACILITY and any equipment and/or furniture located therein.
2. OCCUPANT shall leave FACILITY at all time in as good order and condition as existed prior to OCCUPANT's use thereof, normal wear and tear excepted.
3. OCCUPANT shall not commit or allow to be committed any waste or nuisance in or about the FACILITY or subject the FACILITY to any use that would damage any portion of the FACILITY.
4. OCCUPANT shall not permit any use of the FACILITY that would violate or negatively impact the terms of the insurance coverage for the FACILITY required under this Agreement.
5. OCCUPANT shall not allow a number of persons in any part of the FACILITY at any time in excess of the legal or posted capacity thereof.
6. OCCUPANT shall not permit any food, drink or smoking in any part of the FACILITY without the prior written consent of the DISTRICT.

B. Compliance with Applicable Law: When using the FACILITY or any part thereof, OCCUPANT agrees to comply with all applicable federal, state, and municipal laws and regulations, and the DISTRICT's policies and procedures pertaining to the use and occupancy of the FACILITY. OCCUPANT shall not use or allow any part of the FACILITY to be used for any unlawful purpose.

C. Facility Provided "As Is": OCCUPANT understands and agrees that the DISTRICT does not, and will not, warrant the suitability or safety of the FACILITY, or any of its contents, for the specific purpose(s) for which OCCUPANT intends to use it or for any purpose. As such, OCCUPANT accepts full responsibility for acceptance of the FACILITY as presented.

D. Scheduling: When OCCUPANT wants to use all or any part of the FACILITY, OCCUPANT shall provide written notice to the DISTRICT at least 21 days in advance. The notice shall set forth which part of the FACILITY to be used and the exact dates and times OCCUPANT desires to use or occupy the FACILITY. OCCUPANT shall confirm the date, time, and function by follow-up telephone call to the DISTRICT. The confirmation shall occur at least fourteen (14) days prior to the intended use. If OCCUPANT has not scheduled and confirmed its use for the FACILITY pursuant to the terms of this provision, DISTRICT may then use or permit others to use the FACILITY or any part thereof at its sole discretion.

For scheduling purposes pursuant to this provision only, OCCUPANT shall provide notice to the following DISTRICT representative:

Director of Community Education
15032 N. 32nd St.
Phoenix, AZ 85032
Phone: 602.449.2204
FAX: 602.449.2219

E. Compensation: OCCUPANT shall compensate DISTRICT for use of the FACILITY according to the fee schedule and classification listed on the Permit Form.

F. Term: The term of this Agreement shall commence on March 25, 2024 and end on March 28, 2024 (no greater than 5 years from start date), at which time OCCUPANT's ability to use the FACILITY under the terms of this Agreement shall automatically expire unless otherwise extended by the DISTRICT in writing in the DISTRICT's sole and absolute discretion.

G. Insurance: Pursuant to A.R.S. § 15-1105 et seq., OCCUPANT agrees to procure at its expense, and maintain during the term of this Agreement, a policy of general liability insurance against claims for bodily injury, death, and property damage occurring in connection with OCCUPANT's use of any part of the FACILITY and/or the FACILITY's contents. The insurance shall name the DISTRICT as an additional insured and be primary and non-contributing to any coverage maintained by or on behalf of the DISTRICT. The insurance shall have minimum limits of \$2,000,000 per occurrence. OCCUPANT shall provide DISTRICT with a certificate showing that conforming insurance coverage is in effect throughout the term of this Agreement at least 14 days before the first scheduled use of the FACILITY.

H. Liability and Indemnity: OCCUPANT agrees to conduct its activities in the FACILITY in a careful and safe manner. As a material part of the consideration to the DISTRICT, OCCUPANT hereby assumes all risk of damage to, loss of, or theft of property and injury or death to persons related in any way to OCCUPANT's use or occupancy of any part of the FACILITY from any cause whatsoever, including when caused in whole or in part by OCCUPANT. Furthermore, OCCUPANT hereby waives all such claims against DISTRICT.

OCCUPANT shall indemnify, defend, and hold harmless the DISTRICT and all of its employees, agents, and/or representatives from any and all claims, notices of claim(s), demands, suits, actions, proceedings, loss, cost and damages of any kind and description, including any attorneys' fees and/or costs, which may be brought, made against, or incurred by the DISTRICT, due to loss or damage to any property and/or for injuries to or the death of any person(s) arising in whole or in part from any act or omission by OCCUPANT or its employees, agents, representatives, invitees, or subcontractors or arising in whole or in part from its use of the FACILITY, or arising in whole or in part from workers' compensation, unemployment, disability or other similar claims of OCCUPANT's employees.

I. Entire Agreement: This Agreement sets forth the entire agreement between the Parties, and fully supersedes any and all prior agreements or understandings between them. The Parties further agree that this Agreement may not be amended, modified, or superseded except by an express written agreement duly executed by the Parties or their attorneys, which makes specific reference to this Agreement.

J. Suspension and Termination: DISTRICT may, by written notice, require OCCUPANT to suspend or terminate its use of the FACILITY for such period of time as the DISTRICT may determine to be necessary or desirable in its sole discretion. Upon receipt of such suspension or termination notice, OCCUPANT shall immediately discontinue use of the FACILITY under this Agreement. Payment for use already completed or in process at the time the notice of suspension or termination is sent shall be adjusted between the DISTRICT and OCCUPANT in a fair and equitable manner but shall exclude any allowance for the value of any unperformed use or anticipated revenue thereon.

K. Waiver: The failure of DISTRICT to insist upon strict performance of any of the provisions of this Agreement or to exercise any rights or remedies provided by this Agreement or DISTRICT's delay in the exercise of any such rights or remedies shall not release OCCUPANT of any of its responsibilities or obligations imposed by this Agreement and shall not be deemed a waiver of any right of the DISTRICT to insist upon strict performance of this Agreement.

L. Assignments and Subletting: OCCUPANT shall not have the right to assign this Agreement or allow any other person or entity to use or occupy any part of the FACILITY without the prior written consent of the DISTRICT, which may be granted or withheld in the DISTRICT's sole and absolute discretion.

M. Default: In the event that OCCUPANT fails to pay any fee or other sum required to be paid by OCCUPANT when due, or otherwise fails to comply with or observe any other provisions of this Agreement, DISTRICT may immediately and unilaterally terminate this Agreement and any rights OCCUPANT may have, including any right of adjustment, in addition to the DISTRICT's ability to seek any other remedy that may be available pursuant to this Agreement.

N. Arbitration: In the event of a dispute hereunder, the parties agree to use arbitration insofar as required by A.R.S. §§ 12-1518 and 12-133 and rules promulgated thereunder. To the extent arbitration is not required under the above referenced statutes, then the parties shall submit any dispute hereunder for adjudication by Arizona state courts.

O. Conflict of Interest: The parties understand that this Agreement is subject to cancellation pursuant to A.R.S. § 38-511, without penalty or further obligation on the DISTRICT's part.

P. Governing Law: This Agreement shall be governed by the laws of the State of Arizona.

Q. Relationship: The parties agree that OCCUPANT, its employees, or other personnel will not be considered DISTRICT employees for any purpose. DISTRICT shall not be responsible in any manner for the supervision, direction, control, or payment of OCCUPANT, its employees or other personnel.

R. Notice: Except for scheduling purposes as set forth in section D above, all notices, payment, requests for payment or other correspondence between the Parties regarding this Agreement shall be mailed or delivered personally to the respective party to the following addresses:

For the DISTRICT:

Director of Community Education
15032 N. 32nd St.
Phoenix, AZ 85032
Phone: 602.449.2204
FAX: 602.449.2219

For the OCCUPANT:

Name Kelli Mitsch
Address 1000 State Hwy 13
City, State, ZIP Burnsville, MN 55337
Phone 952-707-2080
FAX _____

S. Authority: The individuals signing below on behalf of their respective parties hereby warrants and represents that he/she is duly authorized to execute and deliver this Agreement on behalf of his/her respective party and agrees to bind the party in accordance with the express terms of this Agreement.

IN WITNESS WHEREOF, the Parties to this Agreement by their duly authorized representatives have executed this Agreement as of this _____ day of _____, 20_____.

DISTRICT:

Name

Director of Community Education

Title

OCCUPANT

Signature

BHS Baseball Booster President

Title



**Agenda IV.B.2.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Kevin Kleiner, Athletic Director

Date: November 9, 2023

Re: Girls Lacrosse Cooperative Sponsorship in Girls Lacrosse between Burnsville High School, Kennedy High School, and United Christian Academy

RECOMMENDATION: That the Board of Education approves the Cooperative Sponsorship in Girls Lacrosse between Burnsville High School, Kennedy High School (Bloomington), and United Christian Academy (Bloomington).

Discussion

This cooperative sponsorship will allow all girls entering into this cooperative to participate at the appropriate level and will allow us to have a Varsity and Junior Varsity level. The anticipated number of girls with all 3 schools will be between 20-25.

Application for Cooperative Sponsorship

Deadline: Not later than 30 days prior to the first day of practice for that sport season.
 PLEASE SEE BYLAW 403.2 (A-C) and 403.4 (A-D) (amended May 15, 2017) FOR INFORMATION REGARDING REQUIRED DOCUMENTATION AND APPLICATION PROCEDURE

The governing boards of each participating school must jointly make application for cooperative sponsorship.

On behalf of the following schools, we hereby apply for cooperative sponsorship of LACROSSE
 beginning with the 2023 - 2024 school year.
 (activity) (boys' or girls') (Adapted-CI or PI)

List ALL schools included in the cooperative sponsorship. Attach another form if necessary.

	School	Enrollment (9-12)*	City	Administrative Region**	Competitive Section**
High School #1:	KENNEDY H.S.	1725	BLOOMINGTON	3AA	6A
High School #2:	UNITED CHRISTIAN AC.	105	BLOOMINGTON	4A	6A
High School #3:	BURNSVILLE	2368	BURNSVILLE	3AA	6A
High School #4:					

*Enrollment reported to the State of Minnesota on October 1 of the previous school year.

**Current (Number and Class)

- Do any of the above schools belong to a conference in this activity?
 Yes This application must include a review and comments from the conference(s) of which the schools are members.
 No
- Do any of the above schools currently have a cooperative agreement in this activity?
 Yes An application for dissolution must be submitted for the existing agreement.
 No
- Describe the conditions which have prompted your request to co-sponsor this activity. (See model resolution at www.mshsl.org/About_MSHSL/Membership_Information: A_History_&_Model_Resolution_for_School_Boards)

4. List the number of students, by grade level, who participated in this activity during the previous year. If the school did not sponsor the program last year, indicate the number of students expected to participate in this cooperatively-sponsored activity this year if approved.

	7th	8th	9th	10th	11th	12th
High School #1		1	1	5	4	5
High School #2		1		1		1
High School #3						2
High School #4						

5. Team Identification: (Indicate how cooped schools should be identified in tournament programs):

KENNEDY / BURNSVILLE

6. Team Colors: NAVY, BLACK, + GOLD Team Mascot: BLAZING EAGLES

7. Host School (school that will receive revenue share check): BLOOMINGTON KENNEDY

Board of Education (or designee)	School	Date
Signed <u>Heather Men</u> Heather Starks - School Board Chair	Kennedy High School	10-23-23
Signed <u>[Signature]</u>	United Christian Academy	10/24/23
Signed _____	Burnsville High School	_____
Signed _____	_____	_____

Official Action of the MSHSL Board of Directors

- Approved Not Approved

Signature: _____ Date: _____
 MSHSL Executive Director

**Agenda IV.B.3.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance

Date: November 9, 2023

Re: Approve Financial Audit Report for 2022-2023

Recommendation: That the Board of Education approve the Financial Audit Report for 2022-2023

Electronic copies of the Financial Audit Report for 2022-2023 were made available to the board members prior to the October 26 meeting. Once approved by the Board of Education, electronic copies of the report will be made available via the website for the public.

The main reports available at this time.

- 1) Annual Comprehensive Financial Report (ACFR)
- 2) Communications Letter
- 3) Reports on Government Auditing Standards, Uniform Guidance and Legal Compliance

The Communications Letter is prepared by BerganKDV and provides a nice summary of the ACFR including a legislative summary. This is a good starting point in absorbing the Annual Comprehensive Financial Audit.

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

Highlights include:

- “Unmodified” Audit Report
- No compliance issues noted
- No “material weaknesses” in internal controls noted
- No Single Audit Findings
- No Legal Compliance Findings
- General Fund unassigned fund balance increased by \$3,740,653 and the total general fund increased by \$4,961,316.

I recommend the Board of Education approve the Financial Audit Report for 2022-2023.

**Independent School District No. 191
Burnsville, Minnesota**

Communications Letter

June 30, 2023



Independent School District No. 191
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

To the School Board
Independent School District No. 191
Burnsville, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ended June 30, 2023, 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, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated October 18, 2023, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the School Board, management, and others within the District and state oversight agencies the scope of our testing of internal controls and the results of that testing. Accordingly, this communication is not intended to be, and should not be, used for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
October 18, 2023

**Independent School District No. 191
Required Communication**

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's 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 basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**Independent School District No. 191
Required Communication**

Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Management Override of Controls – Overall Financial Statements – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Misappropriation of Assets – If duties cannot be appropriately segregated, there is a risk of unauthorized transactions being made by the District. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.

**Independent School District No. 191
Required Communication**

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on 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 basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

Depreciation and amortization – The District is currently depreciating and amortizing its capital assets over their estimated useful lives, as determined by management, using the straight-line method. Management's estimate of the depreciation and amortization is based on management's knowledge and experience about past and current events and assumptions about future events.

Expense Allocation – Certain expenses are allocated to programs based on an estimate of the benefit to that particular program. Examples are salaries, benefits, and supplies.

General Education and Special Education Aid – General Education Aid is an estimate until average daily membership (ADM) values are final. Since this is normally not done until after the reporting deadline, this Aid is an estimate. Special Education Aid is dependent on the availability of funds and complex formulas that are finalized after reporting deadlines.

Total Other Post Employment Benefits (OPEB) Liability – This balance is based on an actuarial study using the estimates of future obligations of the District for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

Lease Liability and Right-to-Use Lease Assets – These balances are based on estimates and judgments determined by the District related to the amortization, discount rate, lease term, and lease payments.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

**Independent School District No. 191
Required Communication**

Qualitative Aspects of the District's Significant Accounting Practices (Continued)

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

We identified the following uncorrected misstatements of the financial statements. Management has determined its effect is immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

- The right-to-use asset and liability related to subscription-based information technology arrangements were not recorded.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. 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 basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Independent School District No. 191
Required Communication**

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating, and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express any opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Independent School District No. 191
Financial Analysis**

The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this letter. The last section of this report, which contains a summary of legislative changes affecting school districts, provides an indication of how complicated the funding system is. The following provides some state-wide funding and financial trend information.

Average Daily Membership and Pupil Units

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

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

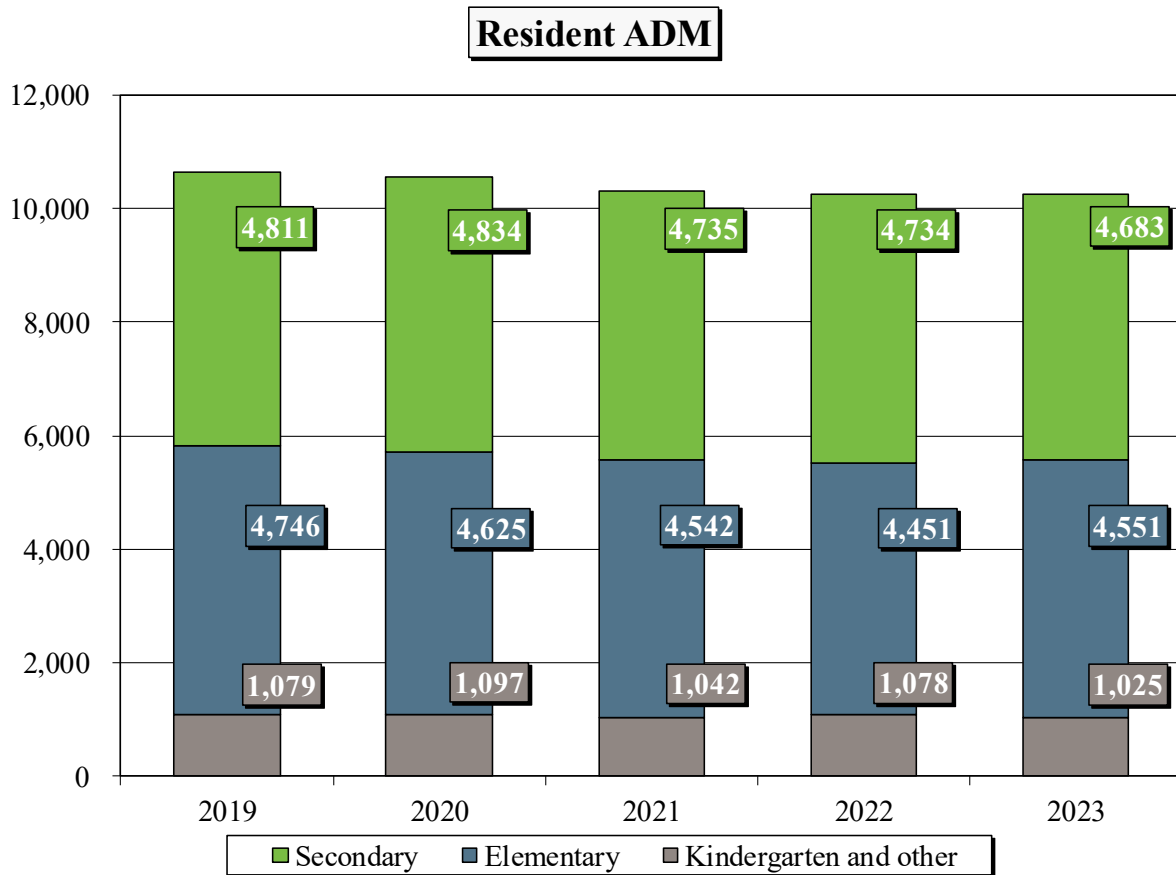
* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes, and other restructuring.

Independent School District No. 191 Financial Analysis

Average Daily Membership and Pupil Units (Continued)

Approximately 65% of the District's General Fund revenue is from the state. A majority of this funding is based on student counts, so an understanding of the District's population trends is critical to overall budgeting plans. The following summarizes resident ADM of the District over the past five years ended June 30:

Students (Resident ADM)	2019	2020	2021	2022	2023
Kindergarten and other	1,079	1,097	1,042	1,078	1,025
Elementary	4,746	4,625	4,542	4,451	4,551
Secondary	4,811	4,834	4,735	4,734	4,683
Total Students (Resident ADM)	10,636	10,556	10,319	10,262	10,258



* Estimate as of September 18, 2023

As the chart and graph above indicate, resident ADM had steadily decreased from the year ended June 30, 2019, to 2023. Over the five-year period, resident ADM has decreased by 378, or 3.6%. In 2023, total resident ADM decreased by 4, a decline of less than 1% from the prior year.

To calculate a majority of the District's education aids, the ADM amounts are converted into pupil units by weighting, based on the student's grade level. These weighting factors are presented in the table on the following page.

**Independent School District No. 191
Financial Analysis**

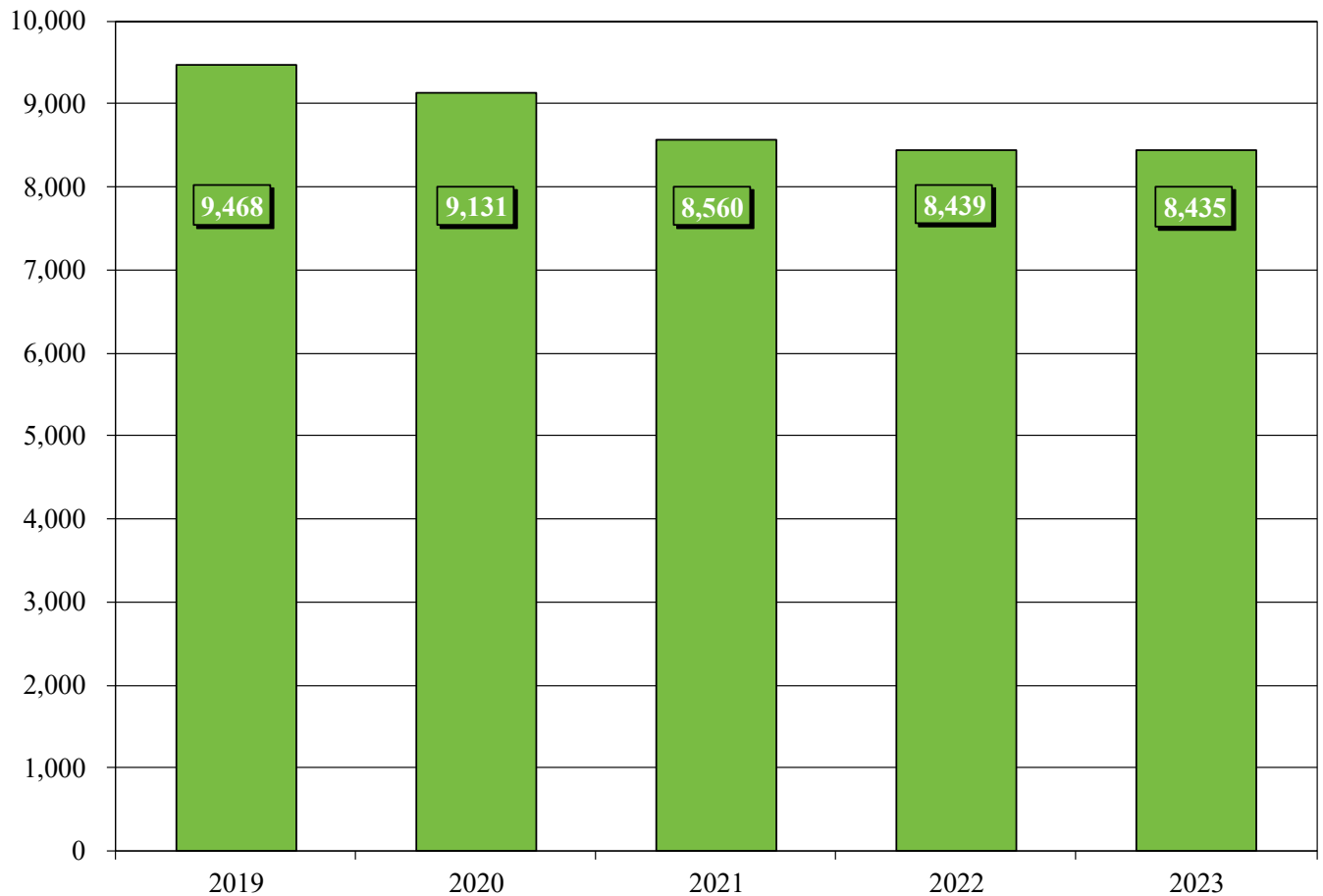
Average Daily Membership and Adjusted Pupil Units

Pupil Units Weighting						
	Pre-Kindergarten	Part-Time	All-Day	Elementary	Secondary	
2018-2022	1.000	1.000	1.000	1.000	1.000	1.200

The following chart and graph convert the ADM into weighted average daily membership (WADM) or pupil units (PUN) for the same five year period, as noted on the previous page.

Adjusted Pupil Units	2019	2020	2021	2022	2023
Residents	11,598	11,523	11,265	11,209	11,194
Pupil unit gain	624	616	639	621	685
Pupil unit loss	(2,755)	(3,007)	(3,343)	(3,391)	(3,444)
Total Adjusted Pupil Units	9,468	9,131	8,560	8,439	8,435

Pupil Units Served



* Estimate as of September 18, 2023

**Independent School District No. 191
Financial Analysis**

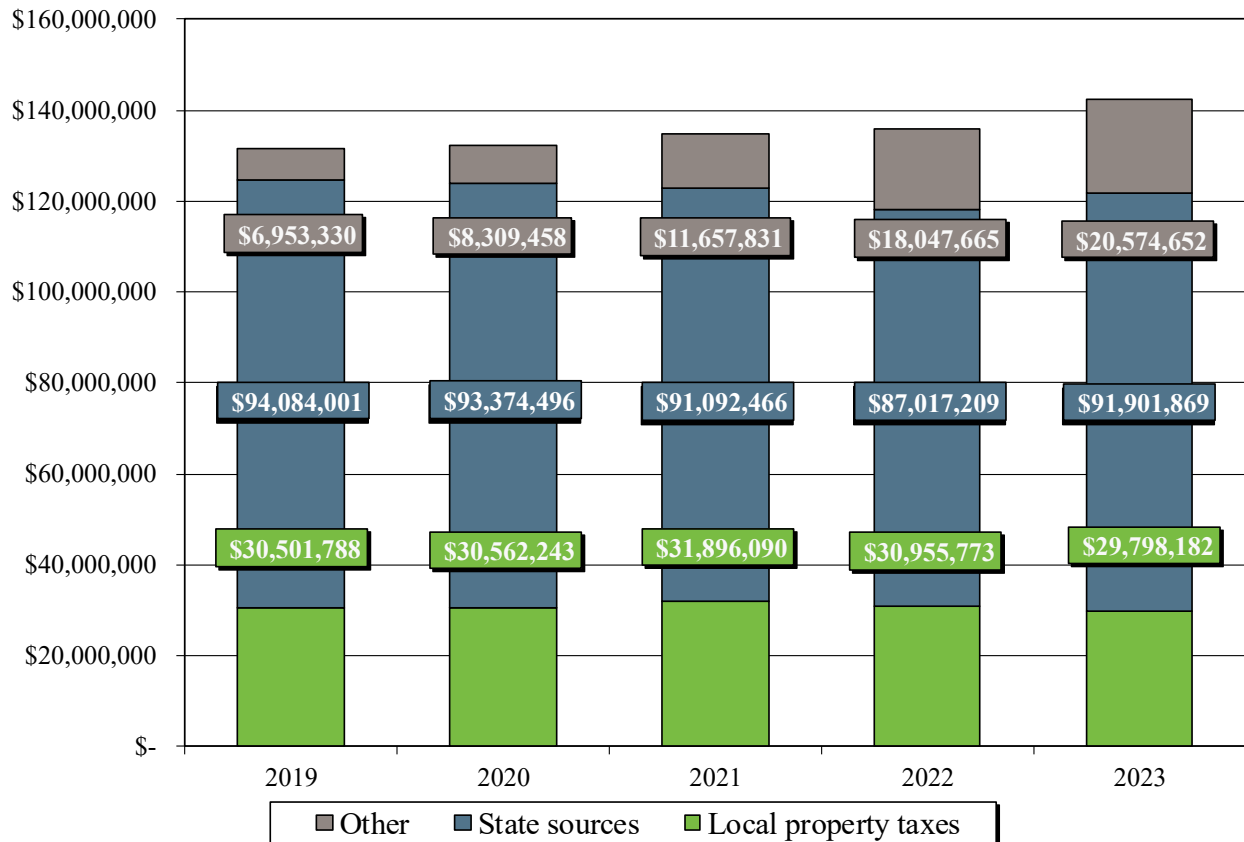
General Fund Sources of Revenue

General Fund sources of revenue are summarized as follows:

Year Ended June 30,	2019	2020	2021	2022	2023
Local property taxes	\$ 30,501,788	\$ 30,562,243	\$ 31,896,090	\$ 30,955,773	\$ 29,798,182
State sources	94,084,001	93,374,496	91,092,466	87,017,209	91,901,869
Other	6,953,330	8,309,458	11,657,831	18,047,665	20,574,652
Total	\$ 131,539,119	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703

General Fund revenues have increased in each of the five years presented. Total General Fund revenues increased \$6,254,056, or 4.6%, from 2022. In 2023, state sources made up 64.6% of General Fund revenues, local property taxes made up 20.9% and other sources made up 14.5%. Local property tax revenue decreased by \$1,157,591 based on a decrease in levy allocation for the fund. Revenue from state sources increased by \$4,884,660 due to an increase in aids for special education and general education. Other revenues increased \$2,526,987 as a result of improved market conditions resulting in higher investment earnings along with greater medical assistance revenue. This category also contains revenues from federal sources, which have fluctuated significantly over the past five years due in large part to the COVID pandemic-related funding. General Fund federal revenue for the past three years has been approximately \$9.0 million, \$15.0 million, and \$14.8 million for 2021, 2022, and 2023, respectively. General Fund revenues over the past five years are portrayed in the following graph.

General Fund Sources of Revenue



Independent School District No. 191
Financial Analysis

General Fund Budget and Actual Results

For the year ending June 30, 2023, the Board adopted a budget calling for nearly \$137.8 million in both revenues and expenditures. Actual revenues and other financing sources exceeded expenditures by \$5.0 million at June 30, 2023.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,513,500	\$29,798,182	\$ 284,682
Other local and county revenues	2,993,694	3,256,726	5,679,931	2,423,205
Revenue from state sources	88,078,102	89,150,610	91,901,869	2,751,259
Revenue from federal sources	14,703,264	15,794,874	14,827,230	(967,644)
Sales and other conversion of assets	40,000	40,000	67,491	27,491
Total revenues	135,328,560	137,755,710	142,274,703	4,518,993
Expenditures				
Administration	5,432,854	5,608,143	5,291,647	(316,496)
District support services	5,055,978	4,967,093	4,591,871	(375,222)
Regular instruction	58,408,759	56,476,642	56,761,715	285,073
Vocational education instruction	2,339,226	2,225,182	2,168,497	(56,685)
Special education instruction	26,882,126	26,875,771	26,718,001	(157,770)
Instructional support services	11,418,948	12,151,363	12,435,175	283,812
Pupil support services	11,938,782	12,275,306	12,688,513	413,207
Sites and buildings	10,239,493	11,522,518	11,735,834	213,316
Fiscal and other fixed cost programs	452,350	475,000	472,595	(2,405)
Capital outlay	4,885,337	5,070,141	4,326,406	(743,735)
Debt service	85,687	156,327	158,368	2,041
Total expenditures	137,139,540	137,803,486	137,348,622	(454,864)
Excess of revenues over (under) expenditures	(1,810,980)	(47,776)	4,926,081	4,973,857
Other Financing Sources				
Lease proceeds	-	-	35,235	35,235
Net Change in Fund Balances	\$ (1,810,980)	\$ (47,776)	\$ 4,961,316	\$ 5,009,092

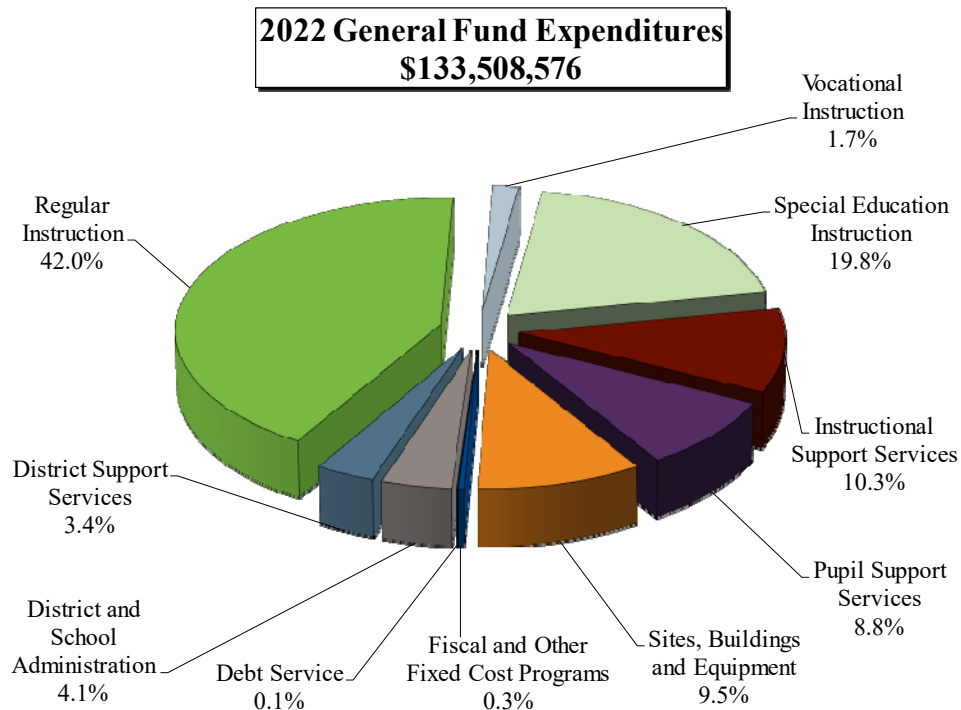
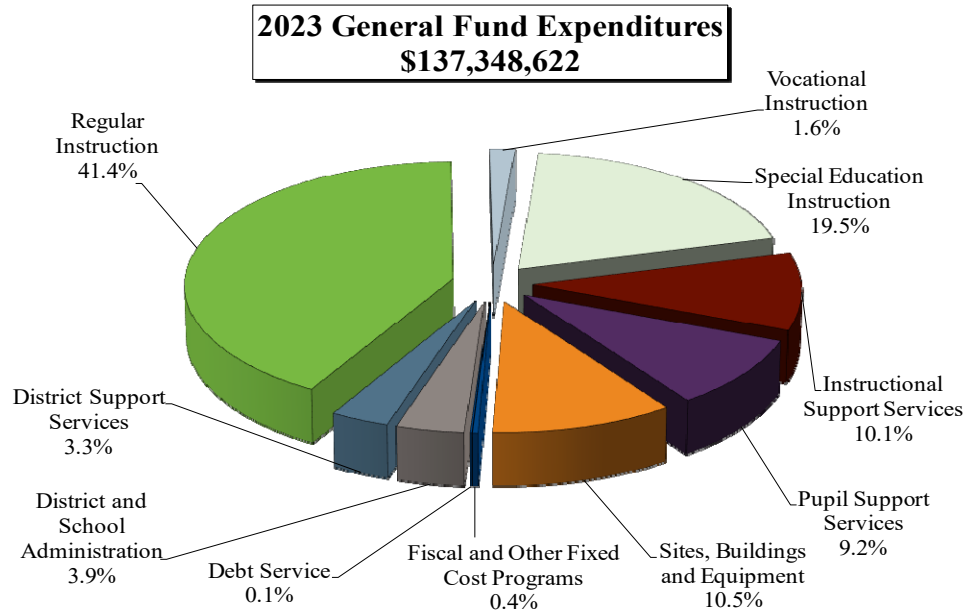
Actual revenues of \$142,274,703 were \$4,518,993, or 3.3%, over the final budget. Revenue from state sources was over budget \$2,751,259 due to conservative budgeting for special education and general education aids. Other local and county revenues were over budget \$2,423,205 primarily due to improved market conditions and medical assistance revenue coming in higher than budgeted. Federal revenues were under budget \$967,644 due to a budgeted project using federal funding being delayed until after fiscal year end.

Overall, General Fund expenditures of \$137,348,622 were \$454,864, or 0.3%, under budget. Capital outlay was \$743,735 under budget due to delayed projects. Other expenditure categories were relatively in line with budgeted amounts.

Independent School District No. 191 Financial Analysis

General Fund Expenditures

Below is the allocation of expenditures for the past two years. Overall, expenditures in the General Fund increased \$3,840,046, or 2.9%, from 2022 to 2023. A significant portion of the increase relates to expenditures for the sites and buildings category and long-term facility maintenance. The three instruction categories, regular, vocational, and special education comprise 62.5% of total expenditures for 2023 compared to 63.4% in 2022.



Independent School District No. 191 Financial Analysis

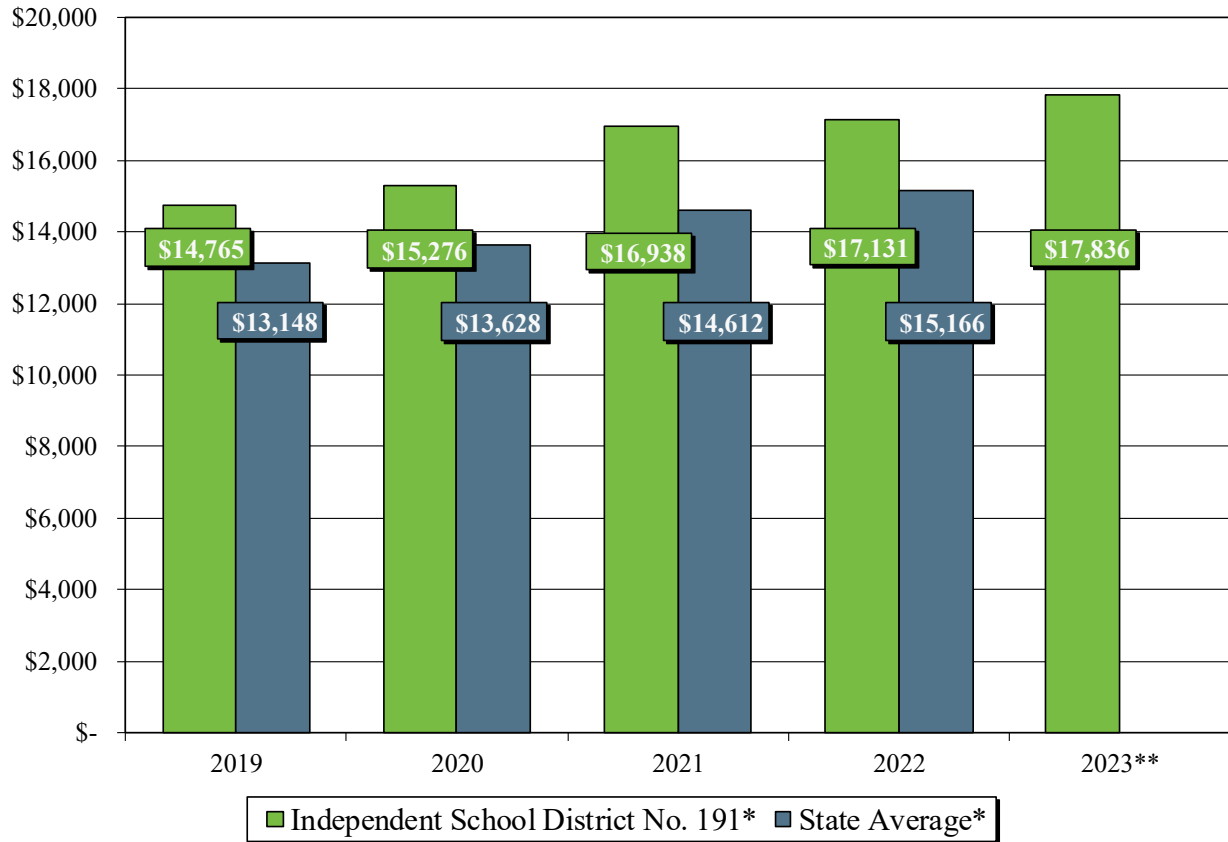
Revenues Per Student

Revenues per student (ADM served) are summarized as follows:

Independent School District No. 191*	2019	2020	2021	2022	2023**
General Fund	\$ 14,765	\$ 15,276	\$ 16,938	\$ 17,131	\$ 17,836
Food Service Fund	643	650	562	796	738
Community Service Fund	815	797	770	807	853
Building Construction Fund	7	4	-	-	-
Debt Service Fund	1,284	1,448	1,441	1,537	1,385
Total Revenues Per Student	\$ 17,514	\$ 18,175	\$ 19,711	\$ 20,271	\$ 20,812

State Average*	2019	2020	2021	2022	2023
General Fund	\$ 13,148	\$ 13,628	\$ 14,612	\$ 15,166	N/A
Food Service Fund	553	548	569	791	N/A
Community Service Fund	638	595	571	685	N/A
Building Construction Fund	112	134	82	35	N/A
Debt Service Fund	1,252	1,307	1,466	1,447	N/A
Total Revenues Per Student	\$ 15,703	\$ 16,212	\$ 17,300	\$ 18,124	N/A

General Fund Revenues Per ADM Served



* Source: *School District Profiles*; year 2023 is not yet available.

** Estimate as of September 18, 2023

Independent School District No. 191 Financial Analysis

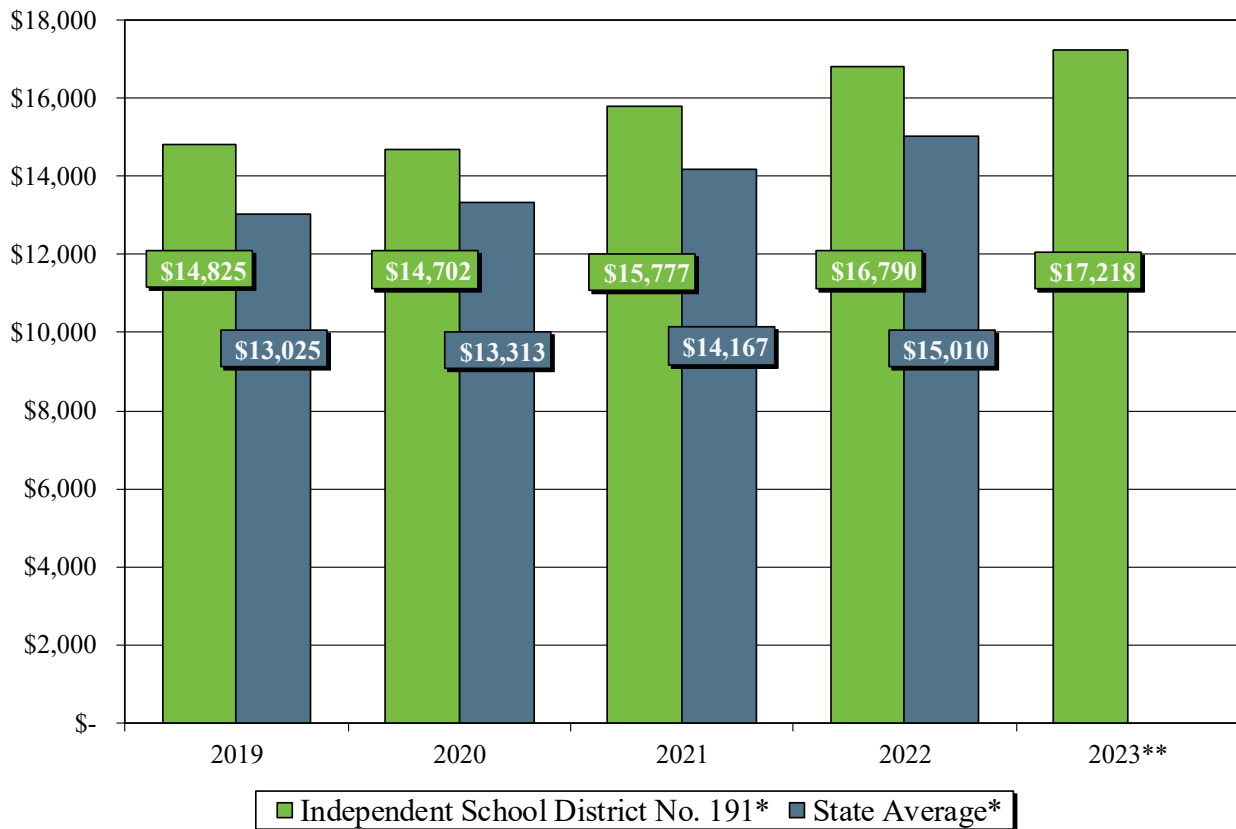
Expenditures Per Student

Expenditures per student (ADM served) are summarized as follows:

Independent School District No. 191*	2019	2020	2021	2022	2023**
General Fund	\$ 14,825	\$ 14,702	\$ 15,777	\$ 16,790	\$ 17,218
Food Service Fund	668	650	551	621	655
Community Service Fund	825	701	653	665	741
Building Construction Fund	114	86	55	209	-
Debt Service Funds	1,250	1,351	1,485	1,450	1,423
Total Expenditures Per Student	\$ 17,682	\$ 17,490	\$ 18,521	\$ 19,735	\$ 20,038

State Average*	2019	2020	2021	2022	2023
General Fund	\$ 13,025	\$ 13,313	\$ 14,167	\$ 15,010	N/A
Food Service Fund	559	554	529	666	N/A
Community Service Fund	638	622	571	646	N/A
Building Construction Fund	1,642	2,085	2,008	1,773	N/A
Debt Service Funds	1,354	1,345	1,522	1,531	N/A
Total Expenditures Per Student	\$ 17,218	\$ 17,919	\$ 18,797	\$ 19,626	N/A

General Fund Expenditures Per ADM Served



* Source: *School District Profiles*; year 2023 is not yet available.

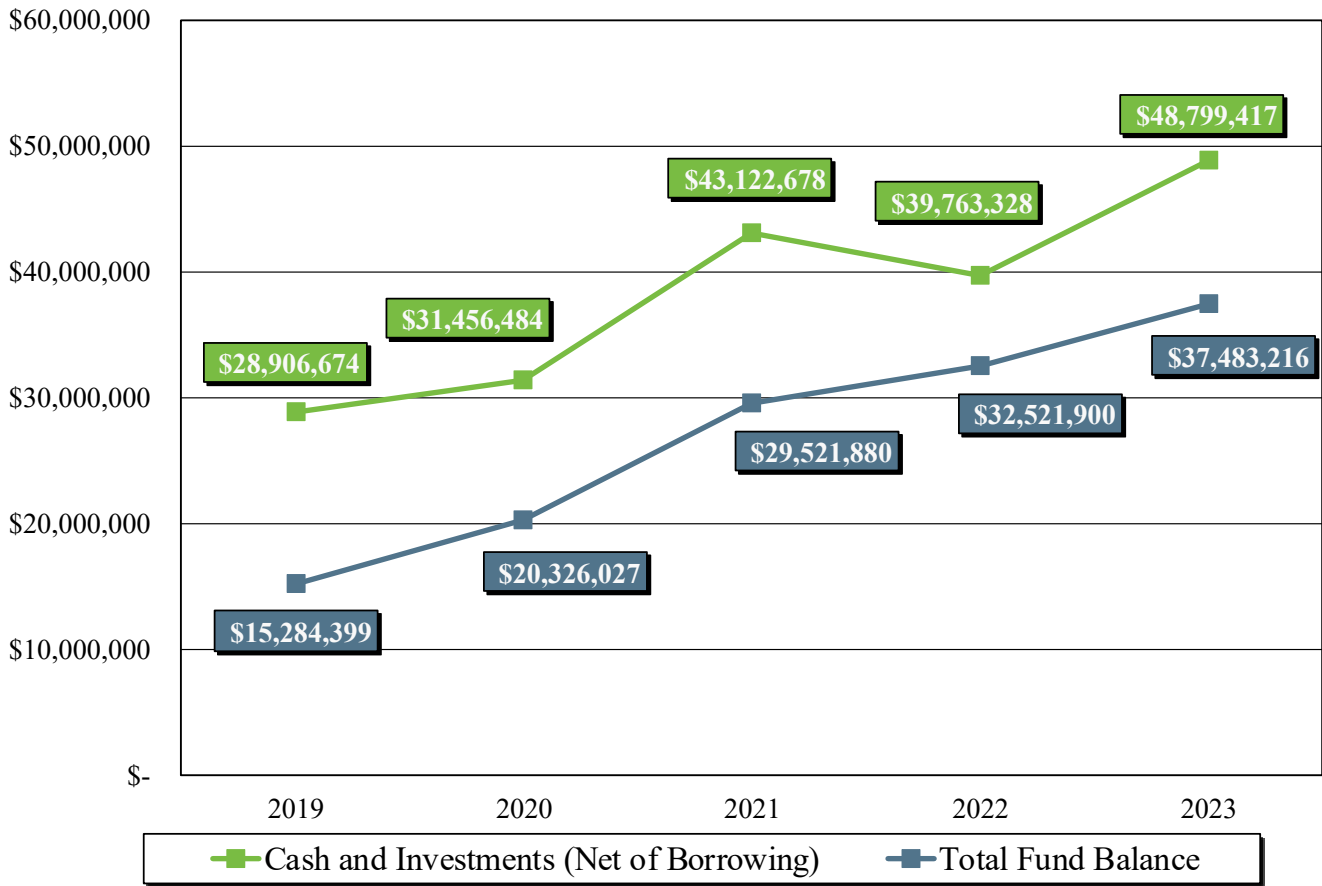
** Estimate as of September 18, 2023

**Independent School District No. 191
Financial Analysis**

General Fund Operations

The District's cash position and fund balance is presented below for the last five years. Changes in the timing of payments from the state and timing of requests for reimbursement of federal funds played a role in the gap between fund balance and cash and investments over the past five years.

Financial Position



Independent School District No. 191
Financial Analysis

General Fund Operations (Continued)

The following table presents five years of comparative operating results for the District's General Fund:

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 131,539,119	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703
Expenditures	(132,076,288)	(127,299,185)	(125,450,534)	(133,508,576)	(137,348,622)
Excess of revenues over (under) expenditures	(537,169)	4,947,012	9,195,853	2,512,071	4,926,081
Other financing sources	6,364	-	-	487,949	35,235
Fund balance, July 1	15,815,204	15,284,399	20,326,027	29,521,880	32,521,900
Change in accounting principle	-	94,616	-	-	-
Fund Balance, June 30	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880	\$ 32,521,900	\$ 37,483,216

Components of Fund Balance					
Year Ended June 30,	2019	2020	2021	2022	2023
Nonspendable	\$ 469,392	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936
Restricted for					
Student activities	-	252,499	215,674	231,296	249,669
Capital Project Levy	289,900	470,611	794,657	521,753	860,910
Area Learning Center	2,561,970	3,739,848	4,406,743	5,173,831	7,072,672
Medical assistance	-	149,917	204,234	376,714	1,991,314
Long-term facilities maintenance	-	88,742	114,943	212,365	(281,509)
Operating capital	2,995,868	3,177,211	3,284,531	3,325,929	2,962,681
Committed	1,550,194	1,735,209	1,849,490	1,837,017	1,505,311
Assigned	-	-	5,081,823	1,810,980	-
Unassigned	7,417,075	10,276,533	13,187,447	18,777,579	22,518,232
Fund Balance, June 30	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880	\$ 32,521,900	\$ 37,483,216

The chart above summarizes General Fund activity and financial position for each of the last five years. Total General Fund balance represents 27.3% of annual expenditures (based on 2023 spending levels) while the unassigned fund balance represents 16.4% of expenditures. Per the District's fund balance policy, the District should maintain a minimum unassigned general fund balance of 8 percent of the general fund expenditures.

Independent School District No. 191
Financial Analysis

Food Service Fund

The following table presents five years of comparative operating results for the District's Food Service Fund.

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 5,712,235	\$ 5,612,682	\$ 4,457,931	\$ 6,313,631	\$ 5,888,279
Expenditures	(5,934,489)	(5,609,449)	(4,364,348)	(4,921,294)	(5,227,056)
Excess of revenues over (under) expenditures	(222,254)	3,233	93,583	1,392,337	661,223
Other financing sources	-	7,793	338	-	1,807
Fund balance, July 1	1,236,342	1,014,178	1,025,204	1,119,125	2,511,462
Fund Balance, June 30	\$ 1,014,088	\$ 1,025,204	\$ 1,119,125	\$ 2,511,462	\$ 3,174,492

Food service revenues decreased by \$425,352 in 2023 as there was less federal funding for meal reimbursements. Food Service expenditures increased by \$305,762 in 2023 primarily the result of higher costs of goods and supplies.

Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund.

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 7,246,347	\$ 6,889,843	\$ 6,114,709	\$ 6,396,433	\$ 6,800,786
Expenditures	(7,334,613)	(6,066,435)	(5,185,327)	(5,273,555)	(5,911,010)
Excess of revenues over (under) expenditures	(88,266)	823,408	929,382	1,122,878	889,776
Fund balance, July 1	408,108	319,842	1,143,250	2,072,632	3,195,510
Fund Balance, June 30	\$ 319,842	\$ 1,143,250	\$ 2,072,632	\$ 3,195,510	\$ 4,085,286
Nonspendable	\$ 1,348	\$ -	\$ -	\$ -	\$ -
Restricted for					
Community education	-	731,211	1,430,281	2,375,459	3,289,382
Adult basic education	-	-	-	29,077	-
ECFE	-	-	12,334	212,310	304,140
School readiness	318,494	380,855	588,050	577,712	459,219
Community service	-	31,184	41,967	952	32,545
Total Fund Balance, June 30	\$ 319,842	\$ 1,143,250	\$ 2,072,632	\$ 3,195,510	\$ 4,085,286

Revenues exceeded expenditures by \$889,776 during fiscal year 2023, which was the fourth straight year of the fund seeing a surplus. Revenues increased by 6.3% with additional state and federal funding during the year while expenditures increased by 12.1%. Expenditures increased with more activity in programming. The excess of \$889,776 during 2023 created a positive fund balance of \$4,085,286 at the end of the fiscal year.

**Independent School District No. 191
Legislative Summary**

The following is a brief summary of current legislative changes and issues affecting the funding of Minnesota school districts. More detailed and extensive summaries are available from the Minnesota Department of Education (MDE).

American Indian Education Aid

Beginning in 2024, a school district or charter school enrolling at least 20 American Indian students will receive the greater of the sum of \$40,000 plus \$500 per American Indian student over the 20-count threshold or the amount of American Indian Education aid received in 2015.

American Rescue Plan (ARP) Act

The ARP Act was signed into law on March 11, 2021, and focuses on returning to, and maintaining, safe in-person learning for all students.

The ARP includes \$1.3 billion for E-12 education in ESSER funds for Minnesota to help schools returning to, and maintaining, safe in-person learning for all students. Per the federal law, 90% of these funds have been allocated to eligible districts and charter schools. 9.5% of these funds are for flexible use by each state education agency to create a plan to meet the needs of students. Funds are eligible for spending through September 30, 2024.

Area Learning Center (ALC) Transportation Aid

ALC transportation aid reimburses school districts for costs associated with transportation of students to and from an ALC program. Total statewide revenue is capped at \$1,000,000 annually. School districts can apply for this new funding stream for 2024 and beyond.

Basic Alternative Teacher Compensation Aid (Q-Comp)

The total cap for basic alternative teacher compensation aid increased from \$88,118,000 to \$88,461,000 for 2024 and 2025 and \$89,486,000 for 2026 and beyond.

Basic General Education Aid

The formula allowance for 2023 is set at \$6,863 and for 2024, the formula allowance is set at \$7,138, which is a 4% increase over 2023. The formula allowance for 2025 is \$7,281, or a 2% increase from 2024.

Basic Skills Revenue

The allowable uses for basic skills funding for 2024 and beyond have changed. Guidance on specific changes is included in the 2024 UFARS Manual.

Building and Cybersecurity

Local education agencies may apply for grants to improve security and cybersecurity. The grants may be used for security-related facility improvements and cybersecurity insurance premiums. State-wide funding of \$24,332,000 has been appropriated for these grants.

Safe school revenue has also been expanded to include cyber security measures.

**Independent School District No. 191
Legislative Summary**

Compensatory Education Revenue

The compensatory allowance for 2024 was updated and corresponds to increases in the basic formula allowance. A hold-harmless provision has been added for 2025 so that compensatory revenue for each site is the greater of its calculated revenue for 2025 or the 2024 actual revenue.

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

The CRRSA Act was signed into law on December 27, 2020, and provided an additional \$2.75 billion for the Emergency Assistance for Nonpublic School Fund (EANS Fund) of which \$41,697,717 was awarded to Minnesota. Funds are eligible for spending through September 30, 2023.

Gender-Neutral Single-User Restroom Grants

Local education agencies may apply for grants to remodel, construct, or repurpose space for gender-neutral single-user restrooms. Grants to school districts are capped at \$75,000 per site. State-wide funding of \$1,000,000 has been appropriated for these grants.

Lease Levy Authority

Minnesota Statutes 2023 § 126C.40, subdivision 1 grants authority to intermediate, cooperative units, and joint powers districts to levy for the costs of leasing administrative and classroom space. Levy authority is capped at \$65 per adjusted pupil unit of the member district(s). The proportionate share of deferred maintenance expenditures of district-owned buildings or sites leased to an intermediate, cooperative unit, or joint powers district may also be levied.

Local Optional Revenue

The second-tier equalization threshold for 2024 remains at \$510,000 before increasing to \$587,244 for 2025, \$642,038 for 2026, and \$671,345 for 2027 and later.

Long-term Facilities Maintenance (LTFM) Revenue

Joint powers districts may be included in the LTFM program along with intermediate and secondary cooperative districts.

Additionally, LTFM plans must include provisions for gender-neutral bathrooms, which has been added to the allowable list of LTFM expenses. No new LTFM funding is available for these expenses.

Online Learning Students

The Online Instruction Act repeals and replaces the Online Learning Act. Local education agencies can provide online instruction to enrolled students with a limit of 40 students per course. Entities must apply to MDE to provide online instruction to non-enrolled students.

Operating Referendum

Minnesota Statutes 2023 § 126C.17, subdivision 9 has been added, which allows School Boards to renew an existing operating referendum authority one-time through board resolution using the same per-pupil amounts and length of time. Board approval must happen by June 15 in the fiscal year prior to the last fiscal year generating revenue.

**Independent School District No. 191
Legislative Summary**

Pension Bill and Pension Adjustment Revenue

TRA required contributions have increased to 7.75% for employees effective for fiscal year 2024. Required employer contributions increase 0.2% in fiscal year 2024 until a required contribution rate of 8.75% is reached.

The pension adjustment rate for districts (besides ISD No. 625, St. Paul) is 1.25% for fiscal years 2024 and 2025 and 2.0% for fiscal year 2026 and 2027. For fiscal year 2028 and later, pension adjustment revenue must not exceed the fiscal year 2027 amount, and the revenue will be prorated, as necessary.

School Breakfast Program

Early childhood special education students are now eligible to participate in the School Breakfast program.

School Library Aid

New program revenue has been added to be used for school district libraries including media specialist salary and benefits, equipment, furniture, supplies, IT infrastructure, and electric and material resources.

For school districts, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$40,000, whichever is greater.

For charter schools, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$20,000, whichever is greater.

Special Education Aids

The Special Education Cross Subsidy Reduction Aid paid to districts increases from 6.43% to 44% beginning in 2024. A further increase to 50% begins in 2027.

An additional \$1,689 per ADM will be provided beginning in 2024 based on students served at special education sites where the federal instruction setting is greater than 3 for special education cooperatives, education districts, and intermediates.

Student Support Personnel Revenue

A new aid has been added to be used to hire new positions for student support services or to increase the full time equivalent of a current position, to maintain a position that would otherwise be eliminated, or to make a temporary position permanent.

"Student Support Services Personnel" means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.

Student support services personnel aid is calculated based on the fiscal year per pupil allocation multiplied by the district's total adjusted pupil units, or \$40,000, whichever is greater. The aid cannot exceed expenditures.

**Independent School District No. 191
Legislative Summary**

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Transportation Sparsity Revenue

Under *Minnesota Statutes* § 126C.10, subdivision 18a, qualifying districts with eligible expenses greater than revenue will receive an increase in additional revenue from 18.2% to 35% of calculated unfunded pupil transportation expenses beginning in 2024.

Unemployment Insurance Aid

Effective May 28, 2023, certain non-certified hourly school workers may qualify for "between term" summer unemployment benefits. A new aid has been created to reimburse districts for between term unemployment insurance costs, which are not eligible for levy reimbursement. The total aid available is \$135 million in fiscal year 2024 and is available until fiscal year 2027 or depletion.

Voluntary Prekindergarten (VPK)/School Readiness Plus

VPK seats are included in the calculation of general education revenue. Seats are funded at 0.6 ADM. The number of seats funded are set at 7,160 for 2024, 10,160 for 2025 with a state-wide cap of \$50 million, and 12,360 for 2026 and later.

Executive Summary

The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your District.

Implementation Guide No. 2021-1 – Amending Capitalization Requirements

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers. Information provided above was obtained from www.gasb.org.

Independent School District No. 191
Emerging Issues

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

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

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in Required Supplementary Information (RSI) and Supplementary Information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Independent School District No. 191
Emerging Issues

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*

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

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

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

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.



2022-23 Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

Prepared by the District 191 Business Office
200 W. Burnsville Pkwy.
Burnsville, MN 55337
952-707-2010

ANNUAL COMPREHENSIVE FINANCIAL REPORT

OF THE

INDEPENDENT SCHOOL DISTRICT

NO. 191

BURNSVILLE, MINNESOTA

For the Year Ended

June 30, 2023

Prepared by

THE BUSINESS OFFICE

Stacey Sovine, Executive Director of Administrative Services

Tyler Dehne, Director of Finance

INDEPENDENT SCHOOL DISTRICT NO. 191
200 W Burnsville Pkwy
Burnsville, Minnesota 55337

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**Independent School District No. 191
Board of Education and Administration
June 30, 2023**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Scott Hume	Chair	December 31, 2026
Anna Werb	Vice Chair	December 31, 2024
Lesley Chester	Clerk	December 31, 2026
Eric Miller	Treasurer	December 31, 2024
Abigail Alt	Director	December 31, 2026
Toni Conner	Director	December 31, 2024
Safio Mursal	Director	December 31, 2026
 <u>Administration</u> 		
Dr. Theresa Battle	Superintendent	
Dr. Chris Bellmont	Assistant Superintendent	
Stacey Sovine	Executive Director of Administrative Services	
Tyler Dehne	Director of Finance	

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To: Citizens of ISD No. 191
ISD No. 191 Board of Education
Staff of ISD No. 191

Date: October 18, 2023

INTRODUCTION

The annual comprehensive financial report (ACFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2023, is hereby presented for your information and review. The ACFR 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 ACFR 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 7,721 students from a population of over 77,881 citizens residing in a 37 square mile area. During fiscal year 2022-23, the District operated 13 buildings: one high school, one alternative high school, two middle school schools, eight elementary schools, and one districtwide building. District buildings were built between 1950 and 1996 with the latest additions in 2016. The District also operated a Virtual Academy for elementary and secondary to receive instruction through a virtual environment. 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, 2023, 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 BerganKDV performed the audit for the 2022-23 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.

Regarding the legal level of budgetary control, 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, approved by the board by June 30 of the previous year, 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 administration 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. The district utilizes the method of bottom-line budgeting and 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.

ACCOUNTING AND BUDGETING (CONTINUED)

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 11,650 active 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 2022-23, grades K-12 has a range in class size from a low of 468 to a high of 729 students. Although enrollment was flat with a slight increase of 0.40 ADMs for fiscal year 2022-23, the District continues to anticipate flat or declining enrollment in the next few years.

Declining enrollment and the lack of funding increase that keep up with inflation 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 14 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. The closure of two elementary schools and one middle school is a direct result of the declining enrollment experienced over years. Although costs directly tied to ongoing enrollment shift to other buildings and are not reductions, the costs considered necessary for an additional building to function are reductions.

As needed, the district has taken strong expenditure curtailment measures during the years ended 2006, 2007, 2008, 2012, 2019, 2020, and 2022 in an effort to ensure a favorable financial result. During the 2022-2023 school year; our strategies for the planned budget included 4 main factors: 1) prioritize investment for instructional priorities, including PK-12 Pathways 2) rightsizing of the FTEs based upon enrollment; 3) use of restricted funds including federal pandemic relief funds before general undesignated funds; and 4) identify efficiencies in utilizing resources. This planning provided a good start toward balancing the budget. The experience of functioning through a post pandemic period saw an increase in expenditures for substitutes for both staff absences and coverage for vacant positions. Wages to attract casual and seasonal employees also experienced an increase with a challenging labor market. As a result, our 2022-2023 expenditures were approximately \$490,000 dollars less than budgeted while revenues were \$4.5 million more than budgeted. The result was an improvement to the total general fund balance of \$4,961,316.

FINANCIAL PROSPECTS FOR FUTURE YEARS

The District, like many districts within Minnesota experienced a significant drop in fall enrollment from Fall 2019 to Fall 2020. The steep decline in enrollment did not continue between the Fall of 2020 to the Fall of 2021 as the number of students declined less than 120 students. The Fall 2022 numbers were flat compared to the Fall 2021 numbers, which has not been experienced in over a decade. The unexpected flattening in enrollment decline will have lingering effect to levies and state aid formulas for a minimum of two years. It is still too early to determine whether this change in enrollment will become the norm or is an anomaly to recent years. Enrollment projections should remain conservative but may not need to be as severe as in previous years. The State Legislature has increased the general education formula some this past biennium which is appreciated.

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. In preparing the 2023-2024 budget, the District planned for a surplus due to the increase in state revenues from legislative changes. Additionally, federal funds have been incorporated into the general fund budget planning for fiscal year ending June 30, 2024. The District continues to review budgets in preparation for a long-range budget plan to manage the transition out of the pandemic and away from the federal funds we know will no longer be available beyond June 30, 2024.

Continued financial uncertainty is likely to be the major challenge of the next decade. While enrollment, staffing, and expenses can be projected, it is impossible to predict with any certainty the configuration or adequacy of funding formulas to be enacted in the future by the Legislature. The latest legislative session made significant investment in education for 23-24 and 24-25. Nonetheless, the District is committed to maintaining programs and services and to operating within its financial limitations. As the District approaches the 2023-2024 revised budget and the 2024-2025 adopted budget, enrollment projection adjustments and curriculum-based decisions will be at the forefront of the discussion. How best to utilize the remaining federal pandemic funds for programming which helps our students to recover from the lost learning time is paramount. Closing the achievement gap and increasing student achievement for all students served remains the District's priority. The District will continue to develop a long-range plan to adjust expenditures for a balanced budget in the upcoming years where current federal grants will no longer be available to assist with programming.

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 pandemic 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 2023 total market value for the tenth year in a row.

ECONOMIC FACTORS (CONTINUED)

The state of Minnesota assumes major responsibility for funding public education. In the District, approximately 23% of our revenues in all funds 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.

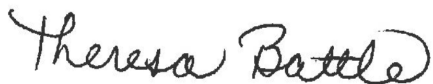
Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. In the 2023-2025 biennium, the Education Finance Bill provided a 4% increase for next year and 2% the year after and ties the funding to inflation. The bill decreases the Special Education Cross Subsidy by 50% over the biennium. There are a number of other increases in state funding, but with those increases comes additional state mandates. The District is working on understanding and implementing the additional mandates. The District continues to strive to be good stewards of all resources and respond to financial challenges by creating a structurally sustainable budget. The budget prioritizes investments for instructional priorities, maintaining current class size parameters, using restricted funds before general unassigned funds whenever possible, keeping abreast and understanding the ebb and flow of revenue streams and expenses and strategically using federal pandemic resources.

CERTIFICATE OF EXCELLENCE

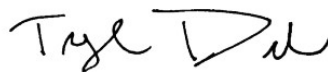
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 35 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

ACKNOWLEDGMENTS

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



Dr. Theresa Battle
Superintendent



Tyler Dehne
Director of Finance



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

ISD 191 Burnsville-Eagan-Savage

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.**

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



A handwritten signature in black ink, appearing to read 'John W. Hutchison'. The signature is written in a cursive style and is positioned above a horizontal line.

**John W. Hutchison
President**

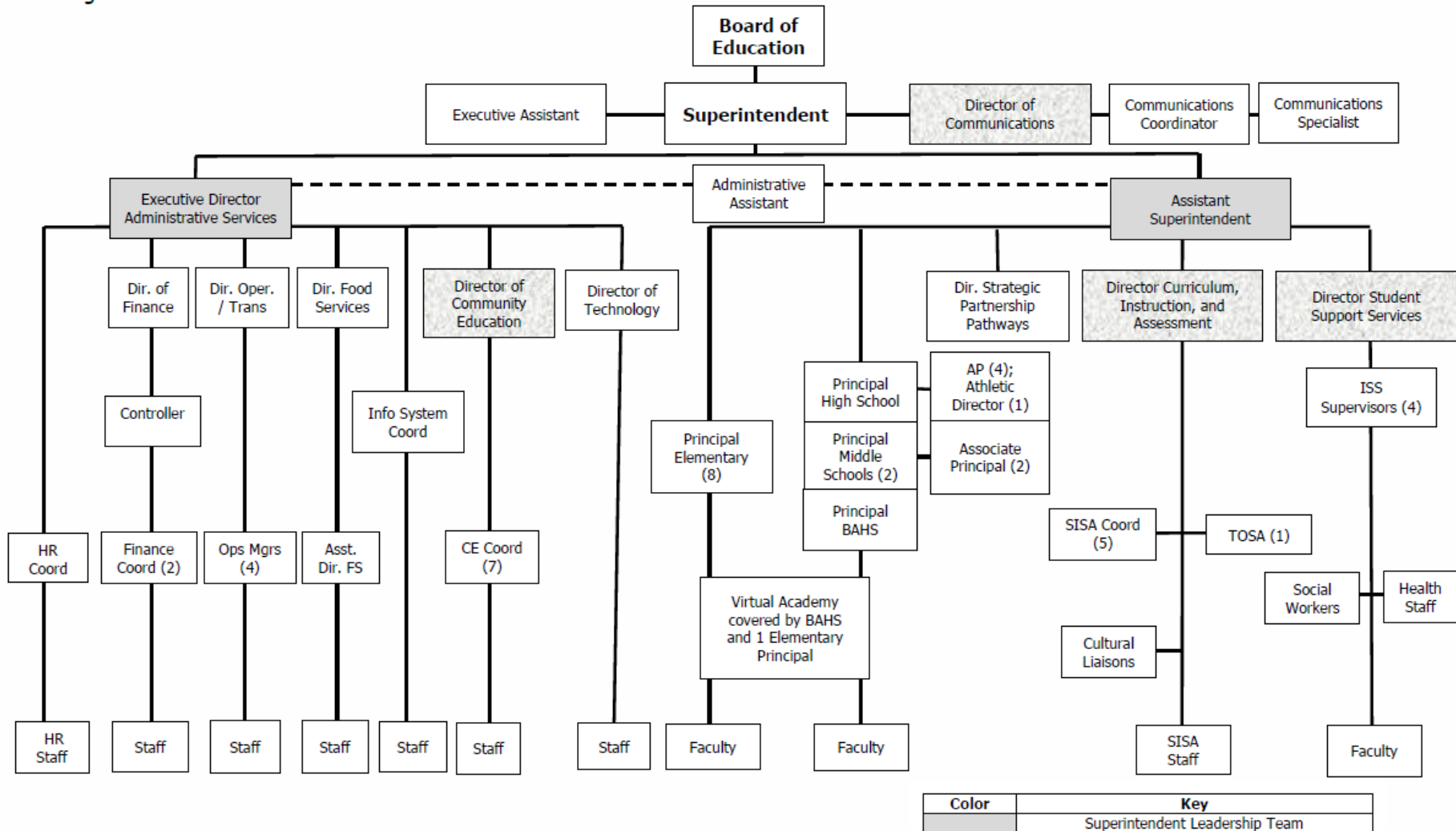
A handwritten signature in black ink, appearing to read 'Siobhán McMahon'. The signature is written in a cursive style and is positioned above a horizontal line.

**Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director**

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Independent School District No. 191 Organizational Chart

Organizational Chart 22.23



Color	Key
	Superintendent Leadership Team

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Independent Auditor's Report

To the School Board
Independent School District No. 191
Burnsville, Minnesota

Report on the Audit of the Financial Statements

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, Burnsville, Minnesota, as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund and the Food Service and Community Service Special Revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Independent School District No. 191 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Implementation of GASB 96

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The management of Independent School District No. 191 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Report on Summarized Comparative Information

We did not audit the District's 2022 financial statements. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and they expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund and the aggregate remaining fund information in their report dated October 27, 2022. In our opinion, the summarized comparative information presented herein as of and for the year end June 30, 2022, is consistent, in all material respects, with the audited financial statements for which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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 District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

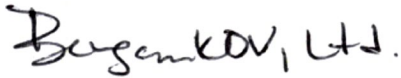
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



St. Cloud, Minnesota
October 18, 2023

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

This section of Independent School District No. 191's annual comprehensive financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2023. 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 2022-23 fiscal year include the following:

- Government-wide net position, increased by \$34,075,432 or 59.41% better than June 30, 2022, resulting in total net position of (\$23,280,295). The increase in net position was primarily due to the fund level increase in fund balance, as well as a significant increase in net position from the net effect of the government-wide conversion entries related to pensions in relation to improvement in the funding of PERA and TRA.
- Government-wide revenues totaled \$166,459,233 and expenses were \$132,383,801.
- The total fund balance of the General Fund, as presented in the governmental funds, increased by \$4,961,316 from the prior year.
- The unassigned fund balance in the General Fund increased by \$3,459,144 from \$18,777,579 to \$22,236,723, which is 16.2% of total General Fund expenses.

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.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide 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.

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 two 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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements (Continued)

- *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.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District’s combined net position was (\$23,280,295) on June 30, 2023. This was an improvement of 59.41% from the prior year (see Table A-1).

**Table A-1
Net Position - Governmental Activities**

	Year Ended 2023	Year Ended 2022	Percentage Change
Assets			
Current and other assets	\$ 137,050,691	\$ 127,205,617	7.74%
Capital assets	123,952,029	127,622,031	-2.88%
Total assets	<u>261,002,720</u>	<u>254,827,648</u>	2.42%
Deferred Outflows of Resources			
Total assets and deferred outflows of resources	<u>\$ 290,162,098</u>	<u>\$ 286,792,105</u>	1.18%
Liabilities			
Other liabilities	\$ 22,771,587	\$ 25,082,579	-9.21%
Long-term liabilities	217,496,630	183,454,765	18.56%
Total liabilities	<u>\$ 240,268,217</u>	<u>\$ 208,537,344</u>	15.22%
Deferred Inflows of Resources			
Total liabilities and deferred inflows of resources	<u>\$ 73,174,176</u>	<u>\$ 135,610,488</u>	-46.04%
Net Position			
Net investment in capital assets	\$ 19,119,846	\$ 15,754,751	21.36%
Restricted	24,372,515	15,559,970	56.64%
Unrestricted	<u>(66,772,656)</u>	<u>(88,670,448)</u>	24.70%
Total net position	<u>\$ (23,280,295)</u>	<u>\$ (57,355,727)</u>	59.41%

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 and amortization amounts. A conservative versus liberal approach to depreciation and amortization estimates, as well as capitalization policies, will produce a significant difference in calculated amounts.

The District’s overall financial position increased from fiscal year 2022, as total net position increased \$34,075,432. The District is able to report positive balances in two of three categories of net position. The District’s 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 \$8,812,545 in the current year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Net Position (Continued)

Another portion of the District's net position is 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 \$3,365,095 in the current fiscal year, as the completion of some construction projects and payments on related debt exceeded depreciation and amortization of the capital assets. The remaining unrestricted net position is that which may be used to meet the District's ongoing obligations. This portion of net position increased \$21,897,792 in the current fiscal year.

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**

	Year Ended 2023	Year Ended 2022	Percentage Change
Revenues			
Program revenues			
Charges for services	\$ 6,816,593	\$ 4,445,935	53.32%
Operating grants and contributions	45,053,587	42,182,191	6.81%
Capital grants and contributions	984,766	1,948,280	-49.45%
General revenues			
Property taxes	41,790,897	44,382,476	-5.84%
General grants and aids	69,788,147	66,786,109	4.50%
Investment earnings	2,008,343	(892,610)	-325.00%
Other	16,900	1,538,853	-98.90%
Total revenues	<u>166,459,233</u>	<u>160,391,234</u>	<u>3.78%</u>
Expenses			
Administration	4,576,004	5,146,405	-11.08%
District support services	2,503,974	4,541,713	-44.87%
Elementary and secondary regular instruction	42,804,488	63,294,480	-32.37%
Vocational education instruction	1,777,613	2,107,317	-15.65%
Special education instruction	21,955,865	24,494,292	-10.36%
Instructional support services	14,855,402	13,021,759	14.08%
Pupil support services	12,180,617	11,406,634	6.79%
Sites and buildings	16,762,838	11,129,335	50.62%
Fiscal and other fixed cost programs	437,360	426,427	2.56%
Food service	5,318,407	4,955,498	7.32%
Community education and services	6,391,286	4,995,800	27.93%
Interest and fiscal charges on long-term debt	2,819,947	2,951,742	-4.46%
Total expenses	<u>132,383,801</u>	<u>148,471,402</u>	<u>-10.84%</u>
Increase (decrease) in net position	34,075,432	11,919,832	185.87%
Net Position			
Beginning of year	<u>(57,355,727)</u>	<u>(69,275,559)</u>	<u>17.21%</u>
End of year	<u>\$ (23,280,295)</u>	<u>\$ (57,355,727)</u>	<u>59.41%</u>

Total revenues were \$166,459,233 while total expenses were \$132,383,801, increasing net position by \$34,075,432.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

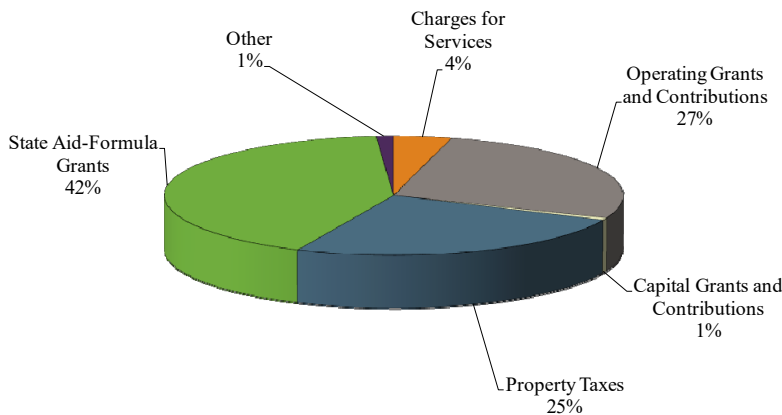
FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

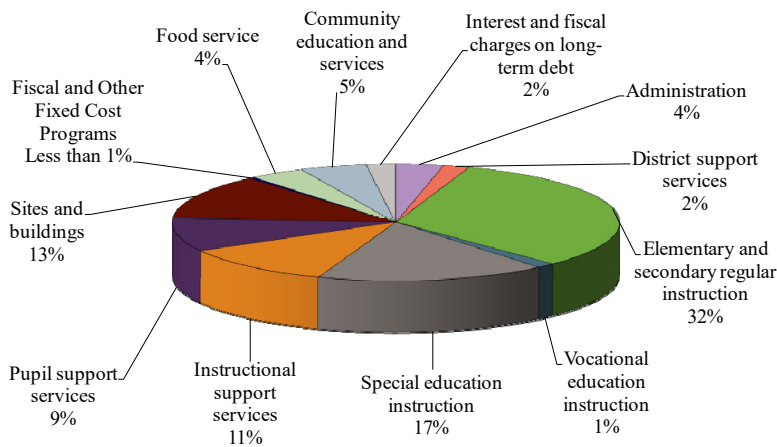
The cost of all *governmental* activities this year was \$132,383,801.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$6,816,593). The majority of this category, approximately \$3.7 million, comes from food service meal sales and community education class tuition. \$2.1 million comes from third party billing revenue.
- The federal and state governments subsidized certain programs with grants and contributions (Table A-2, Operating and Capital Grants and Contributions, \$46,038,353).
- 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 \$41,790,897 in property taxes, \$69,788,147 of unrestricted state aid, as well as investment earnings and other general revenues.

**Figure A-1
Source of Revenues for Fiscal Year 2023**



**Figure A-2
Expenses for Fiscal Year 2023**



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

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
	2023	2022		2023	2022	
Administrative	\$ 4,576,004	\$ 5,146,405	-11.08%	\$ 4,557,975	\$ 2,762,856	64.97%
District support services	2,503,974	4,541,713	-44.87%	1,695,775	4,534,973	-62.61%
Elementary and secondary regular instruction	42,804,488	63,294,480	-32.37%	27,509,708	49,186,765	-44.07%
Vocational education instruction	1,777,613	2,107,317	-15.65%	1,772,184	2,106,997	-15.89%
Special education instruction	21,955,865	24,494,292	-10.36%	(296,669)	6,211,859	-104.78%
Instructional support services	14,855,402	13,021,759	14.08%	12,896,781	11,573,696	11.43%
Pupil support services	12,180,617	11,406,634	6.79%	11,798,912	10,754,812	9.71%
Sites and buildings	16,762,838	11,129,335	50.62%	15,488,036	10,066,792	53.85%
Fiscal and other fixed cost programs	437,360	426,427	2.56%	437,360	426,427	2.56%
Food service	5,318,407	4,955,498	7.32%	(494,568)	(1,118,079)	-55.77%
Community education and services	6,391,286	4,995,800	27.93%	1,343,414	436,390	207.85%
Interest and fiscal charges on long-term debt	2,819,947	2,951,742	-4.46%	2,819,947	2,951,508	-4.46%
Total	\$ 132,383,801	\$ 148,471,402	-10.84%	\$ 79,528,855	\$ 99,894,996	-20.39%

The cost of all governmental activities this year was \$132,383,801, a decrease of \$16,087,601 from the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$79,528,855, or a decrease of \$20,366,141 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 with the exception of the debt service fund had more revenue than expenditures in 2023, thereby contributing to the increase in individual fund balance in most funds. At the end of the 2022-23 fiscal year, the District's governmental funds reported combined fund balances of \$50,230,105. This is a 14.11% increase in comparison to the prior year. The increase is largely due to General Fund increases primarily related to revenue exceeding budget expectations. State Special Education Aid, third party billing receipts, and investment earnings significantly exceeded budget expectations. Expenses were slightly under budget. Additionally, an intense focus on the needs of our students during the pandemic resulted in a greater portion of the actual expenditures being reimbursable through federal pandemic relief funds allocated to our district during FY23.

Revenues and other financing sources (excluding transfers in) for the District's governmental funds were \$166,049,916, while total expenditures other financing uses (excluding transfers out) were \$159,840,575. As a result of this, the District completed the year with a net change in fund balances of \$6,209,341.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

General Fund

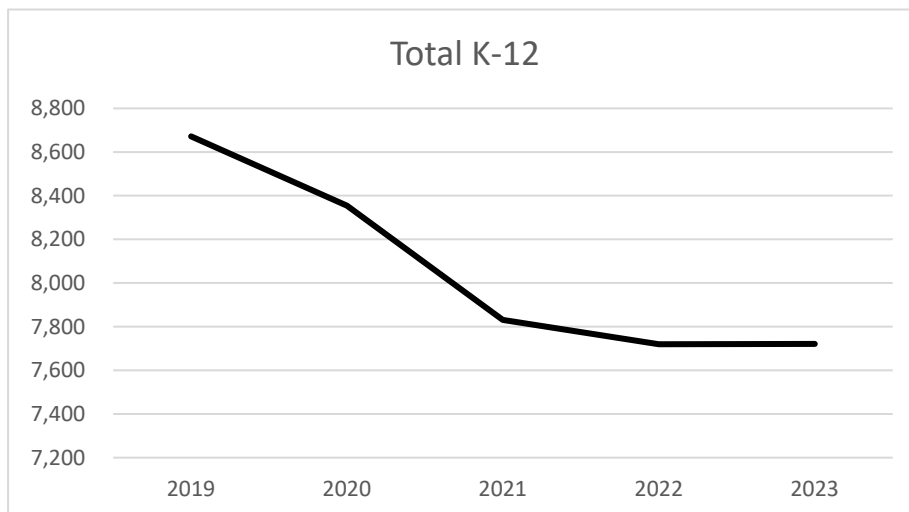
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; 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 69% 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 2.6% decrease in students per year. Enrollment flattened out from 2022 to 2023 as the District only lost approximately one student. The following chart reflects that the number of students has decreased over the last 5 years.

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

Grade	2019	2020	2021	2022	2023
ECSE	134	126	101	137	142
School Readiness	133	138	134	126	121
Kdgt.	646	653	617	600	575
1-3	1,796	1,763	1,715	1,719	1,758
4-6	1,987	1,791	1,619	1,542	1,555
7-12	3,976	3,883	3,645	3,596	3,570
Total K-12	8,672	8,354	7,831	7,720	7,721
ADM Change	(169)	(318)	(523)	(111)	1
Percent Change	-1.9%	-3.7%	-6.3%	-1.4%	0.0%



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

ENROLLMENT (CONTINUED)

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
Local property taxes	\$ 29,798,182	\$ 30,955,773	\$ (1,157,591)	-3.7%
Revenue from state sources	91,901,869	87,017,209	4,884,660	5.6%
Revenue from federal sources	14,827,230	14,965,232	(138,002)	-0.9%
Other	5,747,422	3,082,433	2,664,989	86.5%
Total	\$ 142,274,703	\$ 136,020,647	\$ 6,254,056	4.6%

General Fund revenue increased by \$6,254,056, or 4.6%, from the previous year.

Property taxes decreased \$1,157,591 or 3.7% due to decreases in the underlying property tax levies.

Other local revenues increased \$2,664,989, or 86.5%. This was primarily due to increases in third party billing revenue and investment earnings.

State Sources increased by \$4,884,660. State aid increased overall after consideration of the following factors. This is the net effect of enrollment flattening out and the increase in general education formula, resulting in a net increase in general education formula aid of \$1,980,390. There was an increase in state special education revenues in the amount of \$2,552,354 due to an increase in eligible expenditures from FY21 to FY22. Changes in other state aid categories were due to enrollment flattening out or costs incurred based on the needs of students.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources decreased by \$138,002 as the District continues to spend Federal Funding received in response to the COVID-19 pandemic.

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).
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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

ENROLLMENT (CONTINUED)

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
Salaries	\$ 73,739,152	\$ 73,254,291	\$ 484,861	0.7%
Employee benefits	30,673,902	30,043,103	630,799	2.1%
Purchased services	22,527,878	19,648,553	2,879,325	14.7%
Supplies and materials	5,258,510	6,131,231	(872,721)	-14.2%
Capital expenditures	4,326,481	3,656,490	669,991	18.3%
Debt service expenditures	158,368	96,876	61,492	63.5%
Other expenditures	664,331	678,032	(13,701)	-2.0%
Total	\$ 137,348,622	\$ 133,508,576	\$ 3,840,046	2.9%

Total General Fund expenditures increased \$3,840,046 or 2.9% from the previous year. The increase can be attributed mostly to purchased services as well as personnel and employee salaries and benefits.

Salaries expense increased mainly as a result of the annual contractual pay.

Purchased Services consist of expenditures for fees for service, substitutes, utilities, property insurance, maintenance repairs, leases, telephone, tuition, and transportation. These expenditures increased mainly due to the increased need for substitutes and increased transportation costs while the district was operating in-person for the entire school year. Utility costs also increased substantially due to inflation.

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 \$47,776, total fund balance increased by \$4,961,316, resulting in a fund balance of \$37,483,216 at June 30, 2023.

Revenues were higher than budgeted by \$4,518,993 and expenditures were less than budgeted by \$454,864. The District was conservative with revenues given the history of declining enrollment. Where possible, expenditures were curtailed in the District's effort to reduce costs. Staffing changes as a result of changes in enrollment and unfilled positions led to expenditures being less than budgeted even while experiencing inflation and rising transportation and substitute costs.

Food Service Fund

The Food Service Fund revenue for 2022-23 totaled \$5,888,279 and expenditures were \$5,227,056. The June 30, 2023, fund balance is \$3,174,492, an increase of \$663,030 from fiscal year 2022. Actual revenues were \$97,737 higher than budget mainly due to more investment earnings and higher meal sales than expected after the free meals ended in 2023. Actual expenditures were \$71,793 lower than budget mainly due to less capital equipment purchases than expected. These variances resulted in fund balance ending the year \$169,337 higher than budgeted.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

ENROLLMENT (CONTINUED)

Community Service Fund

The Community Service Fund revenue for 2022-23 totaled \$6,800,786 and expenditures were \$5,911,010. The June 30, 2023, fund balance is \$4,085,286, an increase of \$889,776 from fiscal year 2021-2022. The District's Community Education programming planned significant expenditure adjustments and continued to focus their programming on childcare, early learners, youth, and adult programs. The Fund utilized new grant funding to provide additional programming for adult and pre-kindergarten students.

Capital Projects-Building Construction Fund

There was no activity in the Capital Projects-Building Construction Fund for 2022-23. The June 30, 2023, fund balance is \$0 is due to bond proceeds from the 2015A School Building Bonds being spent down as the building projects are completed for Vision One91.

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 and improvements, or for initial or refunding bonds. The Debt Service Fund revenue and other financing sources for 2022-23 totaled \$11,049,106, a decrease of \$13,801,456 from fiscal year 2022 due to the issuance of the 2021A G.O. Alternative Facilities Refunding Bonds and proceeds from the sale of River Ridge that occurred in the prior year. The District did not have property sales or issue new bonds in fiscal year 2023. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds, including refunding bonds issued from 2012 through 2021.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2023, the District had invested approximately \$313.6 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 4 to the financial statements.) Total depreciation/amortization expense for the year was approximately \$11.9 million.

**Table A-7
Capital Assets**

	Year Ended 2023	Year Ended 2022	Percent Change
Land	\$ 3,102,468	\$ 3,102,468	0.0%
Land improvements	20,770,929	20,128,484	3.2%
Buildings and improvements	272,371,309	270,796,575	0.6%
Equipment	17,106,610	1,114,505	1434.9%
Leased equipment	223,184	197,466	13.0%
Less accumulated depreciation/amortization	(189,622,471)	(177,717,467)	6.7%
Total capital assets	\$ 123,952,029	\$ 117,622,031	5.4%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Liabilities

At year-end, the District had \$112,218,101 in general obligation bonds, lease liabilities, and obligations under financed purchases payable outstanding as shown in Note 5 to the financial statements. The District also had an estimated total of \$9,645,933 in postemployment severance and health benefits payable at June 30, 2023, and \$95,632,596 in net pension liability.

Total long-term liabilities at June 30, 2023, increased 18.6% as compared to June 30, 2022, primarily due to the District's proportionate share of the increase of the State run pension (PERA and TRA) programs.

**Table A-8
Long-Term Liabilities**

	Year Ended 2023	Year Ended 2022	Percent Change
General obligation bonds	\$ 106,710,000	\$ 113,850,000	-6.3%
Net bond premium and discount	5,269,366	6,442,825	-18.2%
Finance purchases from direct borrowing	82,355	160,460	-48.7%
Lease liability	156,380	187,187	N/A
Net pension liability	95,632,596	52,043,161	83.8%
Total OPEB liability	8,631,776	9,289,131	-7.1%
Severance benefits payable	237,948	682,675	-65.1%
Compensated absences payable	776,209	799,326	-2.9%
 Total long-term liabilities	 <u>\$ 217,496,630</u>	 <u>\$ 183,454,765</u>	 18.6%
 Long-term liabilities			
Due within one year	\$ 8,587,891	\$ 8,246,124	
Due in more than one year	<u>208,908,739</u>	<u>175,208,641</u>	
 Total	 <u>\$ 217,496,630</u>	 <u>\$ 183,454,765</u>	

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. In the 2023-2025 biennium, the MN Education Finance Bill provided improvements in funding, including a 4% increase next year and a 2% increase in FY 2025 on the funding formula. Additionally, increases in the Special Education and English Language Learners funding will aid districts in the growing cross subsidy.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FACTORS BEARING ON THE DISTRICT'S FUTURE (CONTINUED)

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 greatest concern is the lost learning time our students have experienced. The financial impact of this has been met with the federal ESSER (I, II, III), CARES, Coronavirus Relief Funding and American Rescue Plan allocation which we will use to meet our student needs and 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) 707-2010. Financial and other district information is also available on the District's website at isd191.org.

BASIC FINANCIAL STATEMENTS

Independent School District No. 191
Statement of Net Position
June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and investments	\$ 93,453,931	\$ 85,917,567
Current property taxes receivable	25,630,010	21,891,763
Delinquent property taxes receivable	322,174	359,284
Accounts receivable	656,622	170,302
Interest receivable	214,723	15,696
Lease receivable	259,105	503,819
Due from Department of Education	10,034,269	10,436,748
Due from other Minnesota school districts	92,393	205,378
Due from Federal Government through Department of Education	5,271,069	6,671,407
Due from other governmental units	242,927	525,277
Inventory	269,532	253,940
Prepaid items	603,936	254,436
Capital assets, not being depreciated		
Land	3,102,468	3,102,468
Capital assets, net of accumulated depreciation		
Buildings	108,650,069	114,670,970
Improvements other than buildings	6,071,313	6,233,554
Machinery and equipment	5,974,627	3,428,232
Leased assets, net of accumulated amortization		
Leased equipment	153,552	186,807
Total assets	<u>261,002,720</u>	<u>254,827,648</u>
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	27,986,744	30,778,839
Deferred outflows of resources related to OPEB	972,869	950,075
Losses on debt refunding	199,765	235,543
Total deferred outflows of resources	<u>29,159,378</u>	<u>31,964,457</u>
Total assets and deferred outflows of resources	<u>\$ 290,162,098</u>	<u>\$ 286,792,105</u>
Liabilities		
Accounts payable	\$ 9,093,171	\$ 10,811,314
Salaries and benefits payable	10,508,915	10,794,576
Interest payable	1,596,982	1,824,193
Due to other Minnesota school districts	1,251,919	1,312,268
Due to other governmental units	55,445	62,901
Unearned revenue	265,155	277,327
Bond principal, net of premium		
Payable within one year	7,550,000	7,140,000
Payable after one year	104,429,366	113,152,825
Lease liability		
Payable within one year	69,041	64,256
Payable after one year	87,339	122,931
Finance purchase from direct borrowing		
Payable within one year	82,355	78,105
Payable after one year	-	82,355
Compensated absences payable		
Payable within one year	776,209	799,326
Severance payable		
Payable within one year	110,286	164,167
Payable after one year	127,662	518,508
Total OPEB liability		
Payable after one year	8,631,776	9,289,131
Net pension liability	95,632,596	52,043,161
Total liabilities	<u>240,268,217</u>	<u>208,537,344</u>
Deferred Inflows of Resources		
Property taxes levied for subsequent year's expenditures	45,495,723	37,588,243
Deferred inflow of resources related to lease receivable	232,514	465,027
Deferred inflows of resources related to pensions	25,861,524	96,148,942
Deferred inflows of resources related to OPEB	1,285,333	1,065,925
Gains on debt refunding	299,082	342,351
Total deferred inflows of resources	<u>73,174,176</u>	<u>135,610,488</u>
Net Position		
Net investment in capital assets	19,119,846	15,754,751
Restricted for		
Debt service	3,964,729	-
Other purposes	20,407,786	15,559,970
Unrestricted	(66,772,656)	(88,670,448)
Total net position	<u>(23,280,295)</u>	<u>(57,355,727)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 290,162,098</u>	<u>\$ 286,792,105</u>

See notes to basic financial statements.

Independent School District No. 191
Statement of Activities
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

Functions/Programs	2023				Net (Expense)	2022
	Expenses	Charges for Services	Program Revenues		Revenues and	Net (Expense)
			Operating Grants and Contributions	Capital Grants and Contributions	Changes in Net Position	Revenues and Changes in Net Position
					Governmental	Governmental
					Activities	Activities
Governmental activities						
Administration	\$ 4,576,004	\$ 4,167	\$ 13,862	\$ -	\$ (4,557,975)	\$ (2,762,856)
District support services	2,503,974	1,345	806,854	-	(1,695,775)	(4,534,973)
Elementary and secondary regular instruction	42,804,488	516,575	14,778,205	-	(27,509,708)	(49,186,765)
Vocational education instruction	1,777,613	-	5,429	-	(1,772,184)	(2,106,997)
Special education instruction	21,955,865	2,107,749	20,144,785	-	296,669	(6,211,859)
Instructional support services	14,855,402	9,379	1,949,242	-	(12,896,781)	(11,573,696)
Pupil support services	12,180,617	182,824	198,881	-	(11,798,912)	(10,754,812)
Sites and buildings	16,762,838	289,291	745	984,766	(15,488,036)	(10,066,792)
Fiscal and other fixed cost programs	437,360	-	-	-	(437,360)	(426,427)
Food service	5,318,407	1,109,413	4,703,562	-	494,568	1,118,079
Community education and services	6,391,286	2,595,850	2,452,022	-	(1,343,414)	(436,390)
Interest and fiscal charges on long-term debt	2,819,947	-	-	-	(2,819,947)	(2,951,508)
Total governmental activities	\$ 132,383,801	\$ 6,816,593	\$ 45,053,587	\$ 984,766	(79,528,855)	(99,894,996)
General revenues						
Taxes						
Property taxes, levied for general purposes					29,793,091	30,967,231
Property taxes, levied for community service					1,597,814	1,636,161
Property taxes, levied for debt service					10,399,992	11,779,084
State aid-formula grants					69,788,147	66,786,109
Miscellaneous					-	1,538,853
Gain on sale of assets					16,900	-
Investment income					2,008,343	(892,610)
Total general revenues					113,604,287	111,814,828
Change in net position					34,075,432	11,919,832
Net position - beginning					(57,355,727)	(69,275,559)
Net position - ending					\$ (23,280,295)	\$ (57,355,727)

See notes to basic financial statements.

Independent School District No. 191
Balance Sheet - Governmental Funds
June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	General	Food Service	Community Service	Debt Service
Assets				
Cash and investments	\$ 48,799,417	\$ 2,508,191	\$ 5,080,294	\$ 10,153,624
Current property taxes receivable	19,633,422	-	844,788	5,151,800
Delinquent property taxes receivable	225,517	-	12,395	84,262
Accounts receivable	56,755	72,402	20,509	-
Interest receivable	192,544	-	-	-
Lease receivable	-	-	-	259,105
Due from Department of Education	9,847,937	36,882	141,522	7,928
Due from Federal Government through Department of Education	4,530,027	709,992	31,050	-
Due from other Minnesota school districts	74,176	-	18,217	-
Due from other governmental units	242,927	-	-	-
Due from other funds	529,083	-	-	-
Inventory	-	269,532	-	-
Prepaid items	603,936	-	-	-
Total assets	\$ 84,735,741	\$ 3,596,999	\$ 6,148,775	\$ 15,656,719
Liabilities				
Accounts payable	\$ 1,784,932	60,805	43,164	\$ -
Salaries and benefits payable	9,951,370	290,053	267,492	-
Due to other Minnesota school districts	1,248,857	-	3,062	-
Due to other governmental units	55,308	1	136	-
Unearned revenue	306	71,648	121,419	-
Total liabilities	13,040,773	422,507	435,273	-
Deferred Inflows of Resources				
Property taxes levied for subsequent year's expenditures	34,015,775	-	1,617,454	9,862,494
Unavailable revenue - delinquent property taxes	195,977	-	10,762	74,600
Deferred inflow of resources related to lease receivable	-	-	-	232,514
Total deferred inflows of resources	34,211,752	-	1,628,216	10,169,608
Fund Balances				
Nonspendable	603,936	269,532	-	-
Restricted	13,137,246	2,904,960	4,085,286	5,487,111
Committed	1,505,311	-	-	-
Assigned	-	-	-	-
Unassigned	22,236,723	-	-	-
Total fund balances	37,483,216	3,174,492	4,085,286	5,487,111
Total liabilities, deferred inflows of resources, and fund balances	\$ 84,735,741	\$ 3,596,999	\$ 6,148,775	\$ 15,656,719

Total Governmental Funds	
<u>2023</u>	<u>2022</u>
\$ 66,541,526	\$ 56,987,241
25,630,010	21,891,763
322,174	359,284
149,666	89,915
192,544	15,696
259,105	503,819
10,034,269	10,436,748
5,271,069	6,671,407
92,393	205,378
242,927	525,277
529,083	461,554
269,532	253,940
603,936	254,436
<u>\$ 110,138,234</u>	<u>\$ 98,656,458</u>
\$ 1,888,901	\$ 3,915,535
10,508,915	10,794,576
1,251,919	1,312,268
55,445	62,901
193,373	207,613
<u>13,898,553</u>	<u>16,292,893</u>
45,495,723	37,588,243
281,339	289,531
232,514	465,027
<u>46,009,576</u>	<u>38,342,801</u>
873,468	508,376
25,614,603	21,086,812
1,505,311	1,837,017
-	1,810,980
22,236,723	18,777,579
<u>50,230,105</u>	<u>44,020,764</u>
<u>\$ 110,138,234</u>	<u>\$ 98,656,458</u>

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Independent School District No. 191
Reconciliation of the Balance Sheet of Governmental
Funds to the Statement of Net Position
June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total fund balances - governmental funds	\$ 50,230,105	\$ 44,020,764
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.		
Cost of capital assets	313,351,316	305,142,032
Less accumulated depreciation	(189,552,839)	(177,706,808)
Leased assets	223,184	197,466
Less accumulated amortization	(69,632)	(10,659)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bond principal payable	(106,710,000)	(113,850,000)
Unamortized bond premium and discount	(5,269,366)	(6,442,825)
Deferred charge on refunding (net)	(99,317)	(106,808)
Lease liability	(156,380)	(187,187)
Finance purchase from direct borrowing	(82,355)	(160,460)
Compensated absences payable	(776,209)	(799,326)
Total OPEB liability	(8,631,776)	(9,289,131)
Net pension liability	(95,632,596)	(52,043,161)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.		
Deferred outflows of resources related to pensions	27,986,744	30,778,839
Deferred inflows of resources related to pensions	(25,861,524)	(96,148,942)
Deferred outflows of resources related to OPEB	972,869	950,075
Deferred inflows of resources related to OPEB	(1,285,333)	(1,065,925)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.	281,339	289,531
The self insured medical and dental internal service funds are used by management to charge the costs of the self-insured plans. The assets and liabilities of the internal service funds are included included in governmental activities in the Statement of Net Position and interfund activity is removed.	19,398,457	20,900,991
Governmental funds do not report a liability for accrued interest on bonds until due and payable.	<u>(1,596,982)</u>	<u>(1,824,193)</u>
Total net position - governmental activities	<u>\$ (23,280,295)</u>	<u>\$ (57,355,727)</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	General	Food Service	Community Service	Debt Service
Revenues				
Local property taxes	\$ 29,798,182	\$ -	\$ 1,598,162	\$ 10,402,745
Other local and county revenues	5,679,931	97,671	3,077,009	561,232
Revenue from state sources	91,901,869	215,992	1,661,039	85,129
Revenue from federal sources	14,827,230	4,465,203	450,950	-
Sales and other conversion of assets	67,491	1,109,413	13,626	-
Total revenues	<u>142,274,703</u>	<u>5,888,279</u>	<u>6,800,786</u>	<u>11,049,106</u>
Expenditures				
Current				
Administration	5,291,647	-	-	-
District support services	4,591,871	-	-	-
Elementary and secondary regular instruction	56,761,715	-	-	-
Vocational education instruction	2,168,497	-	-	-
Special education instruction	26,717,926	-	-	-
Instructional support services	12,435,175	-	-	-
Pupil support services	12,688,513	-	-	-
Sites and buildings	11,735,834	-	-	-
Fiscal and other fixed cost programs	472,595	-	-	-
Food service	-	5,209,869	-	-
Community education and services	-	-	5,831,718	-
Capital outlay				
Administration	62,697	-	-	-
District support services	80	-	-	-
Elementary and secondary regular instruction	94,918	-	-	-
Vocational education instruction	30,383	-	-	-
Special education instruction	64,563	-	-	-
Instructional support services	1,478,105	-	-	-
Pupil support services	763	-	-	-
Sites and buildings	2,594,972	-	-	-
Food service	-	17,187	-	-
Community education and services	-	-	79,292	-
Debt service				
Principal	144,147	-	-	7,140,000
Interest and fiscal charges	14,221	-	-	4,213,887
Total expenditures	<u>137,348,622</u>	<u>5,227,056</u>	<u>5,911,010</u>	<u>11,353,887</u>
Excess of revenues over (under) expenditures	4,926,081	661,223	889,776	(304,781)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	1,807	-	-
Bond issuance	-	-	-	-
Bond premium	-	-	-	-
Lease proceeds	35,235	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>35,235</u>	<u>1,807</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,961,316	663,030	889,776	(304,781)
Fund Balances				
Beginning of year	<u>32,521,900</u>	<u>2,511,462</u>	<u>3,195,510</u>	<u>5,791,892</u>
End of year	<u>\$ 37,483,216</u>	<u>\$ 3,174,492</u>	<u>\$ 4,085,286</u>	<u>\$ 5,487,111</u>

Total Governmental Funds	
2023	2022
\$ 41,799,089	\$ 44,363,003
9,415,843	6,269,884
93,864,029	88,876,351
19,743,383	21,278,337
1,190,530	104,727
<u>166,012,874</u>	<u>160,892,302</u>
5,291,647	5,429,133
4,591,871	4,491,751
56,761,715	56,035,263
2,168,497	2,216,393
26,717,926	26,046,717
12,435,175	12,953,823
12,688,513	11,696,713
11,735,834	10,668,520
472,595	426,427
5,209,869	4,913,797
5,831,718	5,258,859
62,697	14,086
80	90,367
94,918	30,631
30,383	31,493
64,563	321,645
1,478,105	745,347
763	14,790
2,594,972	3,856,734
17,187	7,497
79,292	14,696
7,284,147	7,169,637
4,228,108	4,404,624
<u>159,840,575</u>	<u>156,838,943</u>
6,172,299	4,053,359
1,807	1,165,731
-	9,680,000
-	2,143,678
35,235	187,949
-	(11,705,000)
<u>37,042</u>	<u>1,472,358</u>
6,209,341	5,525,717
<u>44,020,764</u>	<u>38,495,047</u>
<u>\$ 50,230,105</u>	<u>\$ 44,020,764</u>

Independent School District No. 191
Reconciliation of the Statement of Revenues, Expenditures,
and changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	2023	2022
Net change in fund balances - total governmental funds	\$ 6,209,341	\$ 5,525,717
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.		
Capital outlays	8,244,519	4,502,043
Loss on disposal	-	(2,217,832)
Proceeds from the disposal of capital assets	-	(1,165,731)
Depreciation expense	(11,846,031)	(9,282,139)
Amortization expense	(68,490)	(10,659)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.		
	23,117	(6,926)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no effect on net position in the Statement of Activities.		
	7,284,147	7,169,353
Refunded bond payments on long-term debt are recognized as an other financing use in the governmental funds but have no effect on net position in the statement of activities.		
	-	11,705,000
Governmental funds recognize OPEB contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to OPEB on a full accrual perspective.		
	460,741	128,643
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
	227,211	15,393
Governmental funds report the effects of bond premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Net premium/deferred charge on new debt issuance and related amortization	1,180,950	(705,905)
The issuance of long-term debt provides current financial resources to governmental funds and has no effect on net position. These amounts are reported in the governmental funds as a source of financing. These amounts are not shown as revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.		
Bond issuance	-	(9,680,000)
Lease proceeds	(35,235)	(187,949)
The self-insured medical and dental internal service funds are used by management to charge the costs of the self insured plans. The increase in net position is reported within the governmental activities in the Statement of Activities.		
	(1,502,534)	(2,884,121)
Governmental funds recognize pension contributions as expenditures at the time of payment in the funds whereas the Statement of Activities factors in differences between actual and expected contributions and earnings on plan investments as well as changes in proportion.		
	23,905,888	8,995,472
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.		
	(8,192)	19,473
Change in net position - governmental activities	\$ 34,075,432	\$ 11,919,832

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,513,500	\$ 29,798,182	\$ 284,682
Other local and county revenues	2,993,694	3,256,726	5,679,931	2,423,205
Revenue from state sources	88,078,102	89,150,610	91,901,869	2,751,259
Revenue from federal sources	14,703,264	15,794,874	14,827,230	(967,644)
Sales and other conversion of assets	40,000	40,000	67,491	27,491
Total revenues	<u>135,328,560</u>	<u>137,755,710</u>	<u>142,274,703</u>	<u>4,518,993</u>
Expenditures				
Current				
Administration	5,432,854	5,608,143	5,291,647	(316,496)
District support services	5,055,978	4,967,093	4,591,871	(375,222)
Elementary and secondary regular instruction	58,408,759	56,476,642	56,761,715	285,073
Vocational education instruction	2,339,226	2,225,182	2,168,497	(56,685)
Special education instruction	26,882,126	26,875,771	26,717,926	(157,845)
Instructional support services	11,418,948	12,151,363	12,435,175	283,812
Pupil support services	11,938,782	12,275,306	12,688,513	413,207
Sites and buildings	10,239,493	11,522,518	11,735,834	213,316
Fiscal and other fixed cost programs	452,350	475,000	472,595	(2,405)
Capital outlay				
Administration	65,226	68,230	62,697	(5,533)
District support services	100,902	100,902	80	(100,822)
Elementary and secondary regular instruction	48,728	79,011	94,918	15,907
Vocational education instruction	10,500	10,500	30,383	19,883
Special education instruction	321,000	60,926	64,563	3,637
Instructional support services	2,306,036	2,306,514	1,478,105	(828,409)
Pupil support services	-	-	763	763
Sites and buildings	2,032,945	2,444,058	2,594,972	150,914
Debt service				
Principal	78,105	148,745	144,147	(4,598)
Interest and fiscal charges	7,582	7,582	14,221	6,639
Total expenditures	<u>137,139,540</u>	<u>137,803,486</u>	<u>137,348,622</u>	<u>(454,864)</u>
Excess of revenues over (under) expenditures	(1,810,980)	(47,776)	4,926,081	4,973,857
Other Financing Sources				
Lease proceeds	-	-	35,235	35,235
Net change in fund balance	<u>\$ (1,810,980)</u>	<u>\$ (47,776)</u>	4,961,316	<u>\$ 5,009,092</u>
Fund Balance				
Beginning of year			<u>32,521,900</u>	
End of year			<u>\$ 37,483,216</u>	

Independent School District No. 191
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Food Service Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Other local and county revenues	\$ 27,250	\$ 27,250	\$ 97,671	\$ 70,421
Revenue from state sources	263,000	199,500	215,992	16,492
Revenue from federal sources	3,583,342	4,568,792	4,465,203	(103,589)
Sales and other conversion of assets	1,283,250	995,000	1,109,413	114,413
Total revenues	<u>5,156,842</u>	<u>5,790,542</u>	<u>5,888,279</u>	<u>97,737</u>
Expenditures				
Current				
Food service	5,090,762	5,198,849	5,209,869	11,020
Capital outlay				
Food service	100,000	100,000	17,187	(82,813)
Total expenditures	<u>5,190,762</u>	<u>5,298,849</u>	<u>5,227,056</u>	<u>(71,793)</u>
Excess of revenues over (under) expenditures	(33,920)	491,693	661,223	169,530
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	8,000	2,000	1,807	(193)
Net change in fund balance	<u>\$ (25,920)</u>	<u>\$ 493,693</u>	663,030	<u>\$ 169,337</u>
Fund Balance				
Beginning of year			<u>2,511,462</u>	
End of year			<u>\$ 3,174,492</u>	

Independent School District No. 191
Schedule of Revenue, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Community Service Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 1,602,379	\$ 1,602,379	\$ 1,598,162	\$ (4,217)
Other local and county revenues	2,910,000	2,889,400	3,077,009	187,609
Revenue from state sources	1,730,589	1,669,913	1,661,039	(8,874)
Revenue from federal sources	216,482	248,140	450,950	202,810
Sales and other conversion of assets	5,000	5,000	13,626	8,626
Total revenues	<u>6,464,450</u>	<u>6,414,832</u>	<u>6,800,786</u>	<u>385,954</u>
Expenditures				
Current				
Community education and services	5,693,190	5,916,944	5,831,718	(85,226)
Capital outlay				
Community education and services	47,500	122,191	79,292	(42,899)
Total expenditures	<u>5,740,690</u>	<u>6,039,135</u>	<u>5,911,010</u>	<u>(128,125)</u>
Net change in fund balance	<u>\$ 723,760</u>	<u>\$ 375,697</u>	889,776	<u>\$ 514,079</u>
Fund Balance				
Beginning of year			<u>3,195,510</u>	
End of year			<u>\$ 4,085,286</u>	

Independent School District No. 191
Statement of Net Position - Proprietary Funds
As of June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	Governmental Activities - Internal Service Funds	
	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and investments	\$ 26,912,405	\$ 28,930,326
Interest receivable	22,179	9,694
Accounts receivable	506,956	70,693
Due from other funds	313,090	314,258
Total assets	<u>27,754,630</u>	<u>29,324,971</u>
Liabilities		
Current liabilities		
Health and dental claims payable	\$ 2,715,336	\$ 3,348,953
Due to plan participants	4,488,934	3,546,826
Severance benefits payable	110,286	164,167
Due to other funds	842,173	775,812
Unearned revenue	71,782	69,714
Total current liabilities	<u>8,228,511</u>	<u>7,905,472</u>
Noncurrent liabilities		
Severance benefits payable	<u>127,662</u>	<u>518,508</u>
Total liabilities	<u>8,356,173</u>	<u>8,423,980</u>
Net Position		
Unrestricted	<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	Governmental Activities - Internal Service Funds	
	<u>2023</u>	<u>2022</u>
Operating Revenue		
Charges for Services	\$ 22,320,153	\$ 21,953,862
Other services	638,618	611,828
Total operating revenue	<u>22,958,771</u>	<u>22,565,690</u>
Operating Expenses		
Health insurance claim payments	23,766,205	22,518,961
Dental insurance claim payments	845,634	835,266
Severance payments	51,009	460,363
OPEB payments	868,796	795,812
Total operating expenses	<u>25,531,644</u>	<u>24,610,402</u>
Operating income	(2,572,873)	(2,044,712)
Nonoperating Income		
Earnings on investments	<u>1,070,339</u>	<u>(839,409)</u>
Change in net position	(1,502,534)	(2,884,121)
Net Position		
Beginning of year	<u>20,900,991</u>	<u>23,785,112</u>
End of year	<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Statement of Cash Flows - Proprietary Funds
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	Governmental Activities - Internal Service Funds	
	<u>2023</u>	<u>2022</u>
Cash Flows - Operating Activities		
Receipts from interfund services provided	\$ 22,525,744	\$ 22,617,533
Payments for health and dental claims	(24,303,348)	(23,436,398)
Payments to employee OPEB	(802,435)	(894,929)
Payments for severance benefits	(495,736)	(524,933)
Net cash flows - operating activities	<u>(3,075,775)</u>	<u>(2,238,727)</u>
Cash Flows - Investment Activities		
Interest received	<u>1,057,854</u>	<u>(799,986)</u>
Net change in cash and cash equivalents	(2,017,921)	(3,038,713)
Cash and Cash Equivalents		
Beginning of year	<u>28,930,326</u>	<u>31,969,039</u>
End of year	<u>\$ 26,912,405</u>	<u>\$ 28,930,326</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities		
Operating income (loss)	\$ (2,572,873)	\$ (2,044,712)
Adjustments to reconcile operating income (loss) to net cash		
Health and dental claims payable	(633,617)	493,999
Due to plan participants	942,108	(349,346)
Severance payable	(444,727)	(291,394)
Due to other funds	66,361	(99,117)
Accounts receivable	(436,263)	(45,679)
Due from other funds	1,168	84,520
Unearned revenue	2,068	13,002
Total adjustments	<u>(502,902)</u>	<u>(194,015)</u>
Net cash flows - operating activities	<u>\$ (3,075,775)</u>	<u>\$ (2,238,727)</u>

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a seven member board elected by the voters of the District to serve four-year staggered terms.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The basic financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under board control and are reported in the General Fund.

B. Basic Financial Statement Information

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Depreciation and amortization expense that can be specifically identified by function is included in the direct expenses of that function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

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

C. 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 the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is 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 accounting principles generally accepted in the United States of America. *Minnesota Statutes* include state aid funding formulas for specific years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within 60 days.

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences, and claims and judgments are recognized when payment is due.

The District applies restricted resources first when an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available. Further, the District applies unrestricted funds in this order if various levels of fund balances exist: committed, assigned, and unassigned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service Funds are employee and District contributions. Operating expenses for proprietary funds include claims paid and administrative expense. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds:

Major Funds:

General Fund – This fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds: (Continued)

Major Funds: (Continued)

Food Service Special Revenue Fund – This fund is used to account for food service revenues and expenditures.

Community Service Special Revenue Fund – This fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood, and family education, or other similar services.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general obligation (G.O.) bond and state loan 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.

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.

D. Deposits and Investments

The District's total deposits and investments are comprised of two major components, each with its own set of legal and contractual provisions as described on the following pages.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments held by investment pools are measured at amortized cost.

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

For the purposes of the statement of cash flows, the District considers all demand accounts and savings accounts related to the Internal Service Funds to be cash and cash equivalents. Cash and cash equivalents are included in cash and investments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)

Cash and investments at June 30, 2023, were comprised of deposits and investments as outlined in Note 2.

Minnesota Statutes requires all deposits be protected by federal deposit insurance, corporate surety bonds or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Minnesota Statutes authorizes the District to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days.

In accordance with GASB Statement No. 79, the various MSDLAF and MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MSDLAF. Investments in the MSDLAF MAX must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the State of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions. Seven days' notice of redemption is required for withdrawals of investments in the MNTrust Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

E. Property Tax Receivable

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represents uncollected taxes for the past six years and is deferred and included in the deferred inflows of resources section of the fund financial statements because they are not available to finance the operations of the District in the current year.

F. Property Taxes Levied for Subsequent Year's Expenditures

Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2022, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2023. The remaining portion of the levy will be recognized when measurable and available.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

I. Property Taxes

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Dakota and Scott Counties are the collecting agencies for the levy and remits the collections to the District three times a year. The Tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the basic financial statements.

J. Capital Assets

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and benefit more than one fiscal year. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at its acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Lease Receivable

The District is a lessor for numerous noncancellable leases. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date.

Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term in a systematic and rational manner.

Key estimates and judgments include how the District determines (1) the discount rate, (2) lease term, and (3) lease receipts.

The District determines the discount rate for leases based on the applicable State and Local Government Securities (SLGS) rate. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District, acting as lessor, leases the premises at 2140 Diffley Road, Eagan, Minnesota under a long-term, non-cancelable lease agreement. The lease expires at June 30, 2024. During the year ended June 30, 2023, the District recognized \$244,714 and \$14,834 in lease revenue and interest revenue, respectively, pursuant to the contract. Remaining amounts due in the year ending June 30, 2024, principal of \$259,105 and interest of \$4,769.

L. Right-to-Use Lease Assets/Lease Liabilities

The District recorded right-to-use lease assets as a result of implementing GASB Statement No. 87, Leases. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the lease liability plus any payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Key estimates and judgments related to leases include (1) the discount rate, (2) lease term, (3) lease payments, and (4) amortization.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District determines its estimated borrowing rate based on the applicable State and Local Government Securities rate. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a re-measurement of the leases and will remeasure the right-to-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has three items that qualify for reporting in this category. A deferred charge on refunding, deferred outflows of resources related to pensions, and deferred outflows of resources related to OPEB are reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources related to pensions and OPEB is recorded for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the Statement of Financial Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets 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 six types of items which qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. Deferred inflows of resources related to pensions is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. The fourth, a deferred charge on refunding, results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt is recorded on the government-wide. The fifth, Deferred inflows of resources related to OPEB, is recorded for various estimate differences that will be amortized and recognized over future years. The sixth, deferred inflows of resources related to lease receivable is reported in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet.

N. Long-Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expenditure/expense in the period the bond is issued.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Long-Term Obligations (Continued)

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.

O. 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.

P. Post Employment 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.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and 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.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Fund Equity

In the fund financial statements, governmental funds report various levels of spending constraints.

- **Nonspendable Fund Balances** – These are amounts that cannot be spent because they are either not in spendable form as they are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- **Restricted Fund Balances** – These amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balances** – These amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the School Board and that remain binding unless removed by the School Board by subsequent formal action. The formal action to commit a fund balance must occur prior to year-end; however, the specific amounts actually committed can be determined in the subsequent year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change a constraint so adopted by the board.
- **Assigned Fund Balances** – These amounts are comprised of unrestricted funds constrained by the District's intent that they will be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the District's intended use of those resources. The action to assign fund balance may be taken after the end of the year. The School board, by majority vote, may assign balances to be used for specific purposes. The board also delegated the power to assign fund balances to the Executive Director of Administrative Services.
- **Unassigned Fund Balances** – Residual amount in the General Fund not reported in any other classification, available for expenditure of any purpose. Also, negative unassigned fund balance may be reported in other governmental funds if expenditures exceeded the restricted, committed, or assigned amounts available to those purposes.
- **Minimum Fund Balance** – The District will strive to maintain a minimum unassigned General Fund balance of 8% of the General Fund expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investments in capital assets, consists 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 statement when there are limitations on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

T. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of expenditures/expense during the reporting period. Actual results could differ from those estimates.

U. Budgetary Information

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, 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.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable *Minnesota Statutes*, the District maintains deposits at depository banks authorized by the School Board.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk – Deposits: For a deposit, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy that requires the District's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding federal deposit coverage. *Minnesota Statutes* require all deposits be protected by federal depository insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Certificates of deposit	\$ 11,813,927
Petty cash	<u>980</u>
Total deposits	<u><u>\$ 11,814,907</u></u>

B. Investments

As of June 30, 2023, the District had the following investments:

	Amount	Weighted Average Maturity (Years)	Credit Rating	Level
Brokered Money Market Accounts	\$ 48,929,230	N/A	N/A	N/A
Savings Deposit Accounts	15,863,311	N/A	N/A	N/A
Term Series	10,191,954	1.17	AAm	N/A
U.S. Treasury Securities	869,825	2.99	N/A	2
Municipal Bonds	3,587,377	2.58	AA - AAA	2
Negotiable Certificates of Deposit	<u>2,197,327</u>	1.59	Baa3 - Aa1	2
Total Investments	<u><u>\$ 81,639,024</u></u>			

At June 30, 2023, the District has a formal deposit and investment policy in place to address the following risks:

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. *Minnesota Statutes* §§ 118A.04 and 118A.05 limit investments based on type. The District's investment policy limits investments to those specified in the above statutes. Investments are rated as indicated above.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy states the District will diversify its investment to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. None of the District's investments were exposed to concentration of credit risk at June 30, 2023.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Interest Rate Risk: This is the risk that market value of securities will fall due to the changes in market interest rates. The District's policy states investment maturities should be scheduled to coincide with projected District cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. The policy also indicates investments shall be managed to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

Custodial Credit Risk – Investments: This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy on custodial credit risk states securities will be held in third party safekeeping by an institution designated as custodial agent. The custodial agent shall issue a safe keeping receipt to the District listing pertinent information related to the securities held.

The District has the following recurring fair value measurements as of June 30, 2023:

- \$6,654,529 of investments are valued using a quoted market price (Level 2 inputs).

C. Deposits and Investments

Summary of cash, deposits, and investments as of June 30, 2023:

District Governmental Funds	
Deposits (Note 2.A.)	\$ 11,814,907
Investments (Note 2.B.)	81,639,024
Total deposits and investments	\$ 93,453,931

Cash, deposits, and investments are presented in the June 30, 2023, basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 93,453,931

Independent School District No. 191
Notes to Basic Financial Statements

NOTE 3 – INTERFUND ACTIVITY

Due To/Due From Other Funds

The District had the following interfund receivables, or payables for the year ended June 30, 2023, due to the 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 to Other Funds
Due from Other Funds	Internal Service Fund: OPEB Revocable Trust
General Fund	\$ 529,083
Internal Service Fund	
Self-Insured Dental	12,343
Self-Insured Health	300,747
Total	\$ 842,173

Independent School District No. 191
Notes to Basic Financial Statements

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 3,102,468	\$ -	\$ -	\$ 3,102,468
Other capital assets				
Buildings	270,796,575	1,574,734	-	272,371,309
Improvements other than buildings	20,128,484	642,445	-	20,770,929
Machinery and equipment	11,114,505	5,992,105	-	17,106,610
Leased equipment	197,466	35,235	9,517	223,184
Total capital assets at historical cost	302,237,030	8,244,519	9,517	310,472,032
Less accumulated depreciation for				
Buildings	156,125,605	7,595,635	-	163,721,240
Improvements other than buildings	13,894,930	804,686	-	14,699,616
Machinery and equipment	7,686,273	3,445,710	-	11,131,983
Less accumulated amortization for				
Leased equipment	10,659	68,490	9,517	69,632
Total accumulated depreciation and amortization	177,717,467	11,914,521	9,517	189,622,471
Total other capital assets, net	124,519,563	(3,670,002)	-	120,849,561
Governmental activities, capital assets, net	\$ 127,622,031	\$ (3,670,002)	\$ -	\$ 123,952,029

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense of \$11,914,521 for the year ended June 30, 2023, was charged to the following governmental functions:

Administration	\$	15,668
District support services		1,592,431
Vocational		64,394
Special education instruction		72,218
Instructional support services		4,507,940
Sites and buildings		4,651,439
Food service		7,878
Community service		1,002,553
		<u>1,002,553</u>
Total depreciation expense	\$	<u>11,914,521</u>

NOTE 5 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

The long-term bond liabilities listed above were issued to finance acquisition and construction of capital facilities or to refinance (refund) previous bond issues. The lease liability was issued to finance instructional equipment.

	Issue Date	Interest Rates	Original Issue	Maturity Date	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. Bonds, including						
refunding bonds						
2015A G.O. School Building Bonds	05/07/15	2.0 - 4.0%	\$ 64,485,000	2036	\$ 55,210,000	\$ 1,780,000
2016A G.O. Alt Fac Refunding Bonds	03/15/16	2.0 - 3.0%	36,715,000	2033	25,350,000	2,535,000
2016B G.O. OPEB Refunding Bonds	02/01/17	0.6 - 2.8%	13,990,000	2029	7,685,000	1,215,000
2020A G.O. Alt Fac Refunding Bonds	11/04/20	2.0 - 4.0%	11,485,000	2030	9,575,000	1,075,000
2021A G.O. Alt Fac Refunding Bonds	11/04/21	5.00%	9,680,000	2030	8,890,000	945,000
Plus Unamortized Premium					5,269,366	-
Total G.O. Bonds					111,979,366	7,550,000
Financed purchase from direct borrowing					82,355	82,355
Lease liability					156,380	69,041
Severance benefits					237,948	110,286
Compensated absences					776,209	776,209
Total all long-term liabilities					\$ 113,232,258	\$ 8,587,891

NOTE 5 – LONG-TERM DEBT (CONTINUED)

B. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance
Long-term liabilities				
G.O. bonds	\$ 113,850,000	\$ -	\$ 7,140,000	\$ 106,710,000
Bond premiums	6,422,825	-	1,173,459	5,269,366
Financed purchase from direct borrowing	160,460	-	78,105	82,355
Lease liability	187,187	35,235	66,042	156,380
Severance benefits	682,675	51,010	495,737	237,948
Compensated absences	799,326	46,172	69,289	776,209
	<u>\$ 122,102,473</u>	<u>\$ 132,417</u>	<u>\$ 9,022,632</u>	<u>\$ 113,232,258</u>

The General Fund typically liquidates the liability related to compensated absences. The Debt Service Funds typically liquidates the liability related to G.O. bonds. The General Fund typically liquidates the liability related to the lease and financed purchase from direct borrowing. Severance benefits are paid by the Severance Benefits Internal Service Fund.

C. Minimum Debt Payments

Minimum annual principal and interest payments required to retire bond, finance purchase, and lease liabilities:

Year Ending June 30	G.O. Bonds		
	Principal	Interest	Total
2024	\$ 7,550,000	\$ 3,802,240	\$ 11,352,240
2025	7,640,000	3,539,833	11,179,833
2026	7,935,000	3,247,945	11,182,945
2027	8,205,000	2,987,155	11,192,155
2028	8,595,000	2,687,583	11,282,583
2029-2033	41,215,000	8,662,430	49,877,430
2034-2038	25,570,000	1,745,763	27,315,763
Total	<u>\$ 106,710,000</u>	<u>\$ 26,672,949</u>	<u>\$ 133,382,949</u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)

C. Minimum Debt Payments (Continued)

Year Ending June 30	Financed Purchase		
	Principal	Interest	Total
2024	\$ 82,355	\$ 3,332	\$ 85,687
Year Ending June 30	Lease Liability		
	Principal	Interest	Total
2024	\$ 69,041	\$ 4,999	\$ 74,040
2025	66,306	2,185	68,491
2026	6,733	719	7,452
2027	7,008	444	7,452
2028	7,292	159	7,451
Total	\$ 156,380	\$ 8,506	\$ 164,886

D. Financed Purchase from Direct Borrowing

During the fiscal year ended June 30, 2009, the District entered into a financed purchase agreement to finance improvements to the athletic facilities at Burnsville High School. The financed purchase proceeds of \$875,000 carry an interest rate of 5.37% with a final maturity of 2024. The assets acquired through the financed purchase agreement are included in land improvements as of June 30, 2023. The financed purchase agreement will be repaid through the General Fund.

E. Lease Liability

The District entered into lease agreements for equipment. The lease agreements include annual principal and interest payments that are shown above. The discount rate for the lease liabilities is 4.0%.

NOTE 6 – FUND BALANCES/NET POSITION

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. Fund Equity

Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

Independent School District No. 191
Notes to Basic Financial Statements

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

	General Fund	Food Service	Community Service	Debt Service	Total
Nonspendable for					
Inventory	\$ -	\$ 269,532	\$ -	\$ -	\$ 269,532
Prepaid items	603,936	-	-	-	603,936
	<u>603,936</u>	<u>269,532</u>	<u>-</u>	<u>-</u>	<u>873,468</u>
Restricted for					
Student Activities	249,669	-	-	-	249,669
Capital Projects Levy	860,910	-	-	-	860,910
Medical Assistance	1,991,314	-	-	-	1,991,314
Operating Capital	2,962,681	-	-	-	2,962,681
Area Learning Center	7,072,672	-	-	-	7,072,672
Community Education	-	-	3,289,382	-	3,289,382
Early Childhood and Family Education	-	-	304,140	-	304,140
School Readiness	-	-	459,219	-	459,219
Food Service	-	2,904,960	-	-	2,904,960
Community Service	-	-	32,545	-	32,545
Debt Service	-	-	-	5,487,111	5,487,111
	<u>13,137,246</u>	<u>2,904,960</u>	<u>4,085,286</u>	<u>5,487,111</u>	<u>25,614,603</u>
Committed for					
Program Carryover - Noncapital	598,387	-	-	-	598,387
Program Carryover - Facilities Rental	404,657	-	-	-	404,657
Pro Pay Program	502,267	-	-	-	502,267
	<u>1,505,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,505,311</u>
Unassigned for					
General purposes	22,518,232	-	-	-	22,518,232
Long-Term Facilities Maintenance	(281,509)	-	-	-	(281,509)
	<u>22,236,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,236,723</u>
 Total fund balance	 <u>\$ 37,483,216</u>	 <u>\$ 3,174,492</u>	 <u>\$ 4,085,286</u>	 <u>\$ 5,487,111</u>	 <u>\$ 50,230,105</u>

Nonspendable for Inventory – This balance represents the portion of fund balance that is not available as amounts have already been spent on inventory.

Nonspendable for Prepaid Items – This balance represents the portion of fund balance that is not available as the amounts have already been spent by the District on items for the next year.

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

Restricted/Reserved for Student Activities – This balance represents available resources to be used for the extracurricular activity funds raised by the students.

Restricted/Reserved for Capital Projects Levy – This balance represents available resources from the capital projects levy to be used for building construction and other projects under *Minnesota Statutes* § 126C.10, subd. 14. All interest income attributable to the capital projects levy must be credited to this account.

Restricted for Medical Assistance – This balance represents available resources to be used for medical assistance expenditures (*Minnesota Statutes* § 125A.21, subd. 3).

Restricted/Reserved for Operating Capital – This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Restricted/Reserved for Area Learning Center – This balance represents amounts restricted for students attending area learning centers. Each district that sends students to an area learning center must restrict an amount equal to the sum of 1) at least 90 and no more than 100% of the district average General Education Revenue per adjusted pupil unit minus an amount equal to the product of the formula allowance according to *Minnesota Statutes* § 126C.10, subd. 2, times .0466, calculated without basic skills revenue, local optional revenue, and transportation sparsity revenue, times the number of pupil units attending a state-approved area learning center, plus (2) the amount of basic skills revenue generated by pupils attending the area learning center. The amount restricted may only be spent on program costs associated with the area learning center.

Restricted for Long-term Facilities Maintenance (LTFM) – This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* § 123B.595, subd. 12). While the state mandates tracking this restriction regardless of whether it has a negative balance, accounting principles generally accepted in the United States of America do not permit a negative restricted presentation.

Restricted for Food Service – This balance represents the accumulation of the activity to provide the food service program.

Restricted/Reserved for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education, and extended day programs.

Restricted/Reserved for Early Childhood and Family Education – This balance represents the resources available to provide for services for early childhood and family education programming.

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

Restricted/Reserved for School Readiness – This balance represents the resources available to provide for services for school readiness programs. Related to Finance Code 344, School Readiness *Minnesota Statutes* § 124D.16.

Restricted for Community Service – This balance represents the positive fund balance of the Community Service Fund.

Restricted for Debt Service – This balance represents the resources available for the payment of G.O. bond principal, interest, and related costs.

Committed for Program Carryover – Noncapital – Represents noncapital amounts allocated to the District's budget units which were unspent during the year.

Committed for Program Carryover – Facilities Rental – Represents facilities rental amounts allocated to the District's budget units which were unspent during the year.

Committed for Pro Pay Program – Represents amounts that are committed for professional development through the District's Q-Comp Program.

B. Net Position

Net Investment in Capital Assets – This amount represents the net book value of the District's capital assets less the balance of outstanding debt used to acquire them.

Restricted for Debt Service – This amount represents resources restricted for future debt service in accordance with bond covenants and other agreements.

Restricted for Other Purpose – This amount represents total positive General Fund restricted fund balances, plus the fund balances in the Community Service and Food Service Funds.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2023, was (\$16,597,708). The components of pension expense are noted in the following plan summaries.

The General Fund typically liquidates the Liability related to the pensions.

Teachers' Retirement Association

A. Plan Description

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with *Minnesota Statutes*, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

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

Teachers' Retirement Association

A. Plan Description (Continued)

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 teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCR) administered by the Minnesota State.

B. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by *Minnesota Statute* and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any 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 I 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:

- Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- 3% per year early retirement reduction factor for all years under normal retirement age.
- Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

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

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006, and after, a level formula of 1.9% per year for Coordinated 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.

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

C. Contribution Rate

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2021, June 30, 2022, and June 30, 2023, were:

	<u>June 30, 2021</u>		<u>June 30, 2022</u>		<u>June 30, 2023</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.0%	12.13%	11.0%	12.34%	11.0%	12.55%
Coordinated	7.5%	8.13%	7.5%	8.34%	7.5%	8.55%

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

Teachers' Retirement Association (Continued)

C. Contribution Rate (Continued)

The following is a reconciliation of employer contributions in TRA's fiscal year 2022 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	\$ 482,679
Deduct employer contributions not related to future contribution efforts	(2,178)
Deduct TRA's contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total non-employer contributions	<u>35,590</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 515,519</u></u>

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

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

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Valuation date	July 1, 2022
Measurement date	June 30, 2022
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028.
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028.
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Mortality Assumptions

Pre-retirement	RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
Post-disability	RP 2014 disabled retiree mortality table, without adjustment.

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

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is six years. The "Difference Between Expected and Actual Experience," "Changes of Assumptions," and "Changes in Proportion" use the amortization period of six years in the schedule presented. The amortization period for "Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments" is five years as required by GASB 68.

Changes in actuarial assumptions since the 2021 valuation:

- None

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 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).

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

Teachers' Retirement Association (Continued)

F. Net Pension Liability

On June 30, 2023, the District reported a liability of \$74,451,548 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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. District proportionate share was 0.9309% at the end of the measurement period and 0.9312% for the beginning of the year.

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

District's proportionate share of net pension liability	\$ 74,451,548
State's proportionate share of the net pension liability associated with the District	5,527,758

For the year ended June 30, 2023, the District recognized pension expense of (\$18,833,615). Included in this amount, the District recognized \$760,084 as pension expense for the support provided by direct aid.

On June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,158,787	\$ 692,444
Net difference between projected and actual earnings on plan investment	2,317,088	-
Changes of assumptions	11,947,779	17,692,722
Changes in proportion	655,312	6,485,595
Contributions to TRA subsequent to the measurement date	4,937,342	-
Total	\$ 21,016,308	\$ 24,870,761

The \$4,937,342 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 ended June 30, 2024.

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

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2024	\$ (17,412,540)
2025	729,730
2026	(955,599)
2027	8,796,245
2028	50,369
Total	\$ (8,791,795)

G. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) and 1 percent higher (8.0%) than the current rate.

District proportionate share of NPL		
1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
\$ 117,510,691	\$ 74,541,548	\$ 39,320,248

The District's proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA's total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis, and Minneapolis School District.

H. Pension Plan Fiduciary Net Position

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

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

Public Employees' Retirement Association

A. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by PERA. PERA's defined benefit pension plan is established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plan is tax qualified plan under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

The General Employees Retirement Plan covers certain full time and part time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

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 annuity accrual rate for a Coordinated Plan member is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% 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.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% 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. 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.

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

Public Employees' Retirement Association (Continued)

C. Contributions

Minnesota Statutes Chapter 353 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023, were \$1,518,365. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At June 30, 2023, the District reported a liability of \$21,091,048 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$21,091,048.

The net pension liability was measured as of June 30, 2022, 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, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.2663% at the end of the measurement period and 0.2644% for the beginning of the period.

School's proportionate share of net pension liability	\$ 21,091,048
State of Minnesota's proportionate share of the net pension liability associated with the School	<u>618,310</u>
Total	<u><u>\$ 21,709,358</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$2,235,907 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized an additional \$92,390 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.

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

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At June 30, 2023, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 176,168	\$ 225,123
Changes in actuarial assumptions	4,740,259	91,259
Difference between projected and actual investments earnings	474,789	-
Change in proportion	60,855	674,381
Contributions paid to PERA subsequent to the measurement date	1,518,365	-
Total	\$ 6,970,436	\$ 990,763

The \$1,518,365 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2024	\$ 1,496,030
2025	1,690,596
2026	(632,685)
2027	1,907,367
Total	\$ 4,461,308

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

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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

Asset Class	Final Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

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

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

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

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

The following changes in actuarial assumptions and plan provisions occurred in 2022:

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

G. Discount Rates

The discount rate used to measure the total pension liability in 2022 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
	<hr/>	<hr/>	<hr/>
District's proportionate share of the PERA net pension liability	\$ 33,314,415	\$ 21,091,048	\$ 11,066,001

I. Pension Plan Fiduciary Net Position

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

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN

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.

B. Benefits Provided

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.

C. Members

As of July 1, 2021, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	48
Active employees	1,085
	1,133
Total	1,133

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

D. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation measured as of July 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

20-year municipal bond yield	3.80%, net of investment expense
Salary increases	Service graded table
Inflation	2.50%
Healthcare cost trend increases	6.25% in 2022 grading to 5.00% over 5 years and then to 4.00% over the next 48 years.
Mortality Assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2020 through June 30, 2021.

Changes in actuarial assumptions for the fiscal year ending June 30, 2023:

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

E. Discount Rate

The discount rate used to measure the total OPEB liability was 3.80%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Changes in Total OPEB Liability

	Total OPEB Liability
	(a)
Balances at June 30, 2022	\$ 9,289,131
Changes for the year	
Service cost	519,720
Interest	197,882
Assumption changes	(599,145)
Benefit payments	(775,812)
Net changes	(657,355)
Balances at June 30, 2023	\$ 8,631,776

G. OPEB Liability Sensitivity

The following presents the District's total OPEB liability calculated using the discount rate of 3.80% as well as the liability measured using 1 percent lower and 1 percent higher than the current discount rate.

	1% Decrease in Discount Rate (2.80%)	Current Discount Rate (3.80%)	1% Increase in Discount Rate (4.80%)
Total OPEB liability (asset)	\$ 9,064,788	\$ 8,631,776	\$ 8,210,550

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

	1% Decrease (5.25% Decreasing to 4.00%)	Current (6.25% Decreasing to 5.00%)	1% Increase (7.25% Decreasing to 6.00%)
Total OPEB liability (asset)	\$ 7,930,787	\$ 8,631,776	\$ 9,445,293

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$381,435. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability gains/losses	\$ -	\$ 566,702
Changes of assumptions	130,696	718,631
Contributions made subsequent to the measurement date	842,173	-
Total	\$ 972,869	\$ 1,285,333

The \$842,173 reported as deferred outflows of resources related to OPEB resulting from District contributions made subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ending June 30, 2024.

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

Year Ending June 30,	Total
2024	\$ (336,167)
2025	(336,160)
2026	(169,448)
2027	(213,007)
2028	(99,855)
Total	\$ (1,154,637)

NOTE 9 – 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; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years.

NOTE 9 – RISK MANAGEMENT

A. 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.

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 fund's claims liability amounts for the past three years are as listed:

<u>Year</u>	<u>Beginning Balance</u>	<u>Claims Expense and Estimates</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
2021	\$ 20,404	\$ 877,372	\$ 846,644	\$ 51,132
2022	51,132	835,266	834,825	51,573
2023	51,573	845,634	858,319	38,888

B. 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. 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 composite insurance premium. 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, 2023, there is a reserve of \$5,436,051 resulting from fund operations.

NOTE 9 – RISK MANAGEMENT (CONTINUED)

B. Health Self-Insurance Plan (Continued)

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.

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 \$11,856,989 in cash and investments at June 30, 2023, for payment of claims and carryover balances.

Changes in the fund's claims liability amounts since inception of the fund are as follows:

Year	Beginning Balance	Claims Expense and Estimates	Claims Payments	Ending Balance
2021	\$ 1,843,205	\$ 21,655,372	\$ 20,846,369	\$ 2,652,208
2022	2,652,208	22,518,961	22,252,227	2,918,942
2023	2,918,942	23,766,205	24,008,699	2,676,448

REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 191
Schedule of Changes in Total OPEB Liability
and Related Ratios

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Total OPEB Liability			
Service cost	\$ 588,543	\$ 606,199	\$ 588,655
Interest	334,217	338,690	338,166
Differences between expected and actual experience	-	-	(848,509)
Changes of assumptions	-	-	(151,810)
Changes in plans	-	-	711,831
Benefit payments	(901,552)	(714,584)	(1,174,779)
Other changes	-	-	-
Net change in total OPEB liability	<u>21,208</u>	<u>230,305</u>	<u>(536,446)</u>
Beginning of year	<u>9,688,366</u>	<u>9,709,574</u>	<u>9,939,879</u>
End of year	<u>\$ 9,709,574</u>	<u>\$ 9,939,879</u>	<u>\$ 9,403,433</u>
Covered-employee payroll	\$ 73,187,817	\$ 75,383,452	\$ 71,912,868
Total OPEB liability as a percentage of covered-employee payroll	13.27%	13.19%	13.08%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
\$ 669,075	\$ 639,535	\$ 519,720
300,786	243,940	197,882
-	(425,805)	-
261,394	(253,114)	(599,145)
70,000	-	-
(745,184)	(874,929)	(775,812)
<u>-</u>	<u>-</u>	<u>-</u>
<u>556,071</u>	<u>(670,373)</u>	<u>(657,355)</u>
<u>9,403,433</u>	<u>9,959,504</u>	<u>9,289,131</u>
<u>\$ 9,959,504</u>	<u>\$ 9,289,131</u>	<u>\$ 8,631,776</u>
\$ 74,070,254	\$ 70,214,895	\$ 72,321,342
13.45%	13.23%	11.94%

Independent School District No. 191
Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
General Employees Retirement Fund
Last Ten Years

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.3144%	\$ 14,768,937	\$ -	\$ 14,768,937	\$ 16,502,952	89.5%	78.7%
2015	0.3049%	15,801,500	-	15,801,500	17,625,160	89.7%	78.2%
2016	0.2932%	23,806,386	310,890	24,117,276	18,288,267	131.9%	68.9%
2017	0.3073%	19,617,829	246,666	19,864,495	9,584,547	207.3%	75.9%
2018	0.3028%	16,798,103	550,951	17,349,054	20,481,240	84.7%	79.5%
2019	0.2911%	16,094,267	500,224	16,594,491	20,176,920	82.2%	80.2%
2020	0.2833%	16,985,130	523,696	17,508,826	20,203,947	86.7%	79.1%
2021	0.2644%	11,291,065	344,172	11,635,237	19,104,933	60.9%	87.0%
2022	0.2663%	21,091,048	618,310	21,709,358	19,947,693	108.8%	76.7%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
TRA Retirement Fund
Last Ten Years

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	1.1800%	\$ 54,373,550	\$ 3,825,072	\$ 58,198,622	\$ 30,951,565	175.7%	81.5%
2015	1.1189%	69,215,031	8,489,588	77,704,619	56,788,600	121.9%	76.8%
2016	1.0785%	257,247,983	25,822,002	283,069,985	56,085,280	458.7%	44.9%
2017	1.0605%	211,695,037	20,463,614	232,158,651	36,546,720	579.2%	51.6%
2018	1.0441%	65,576,988	6,161,373	71,738,361	57,861,520	113.3%	78.1%
2019	1.0754%	68,546,222	6,066,291	74,612,513	60,324,630	113.6%	78.2%
2020	1.0079%	74,465,003	6,240,583	80,705,586	58,151,692	128.1%	75.5%
2021	0.9312%	40,752,096	3,436,859	44,188,955	56,610,246	72.0%	86.6%
2022	0.9309%	74,541,548	5,527,758	80,069,306	57,540,036	129.5%	76.2%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Independent School District No. 191
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 1,196,464	\$ 1,196,464	\$ -	\$ 16,502,952	7.25%
2015	1,321,887	1,321,887	-	17,625,160	7.50%
2016	1,371,620	1,371,620	-	18,288,267	7.50%
2017	1,491,993	1,491,993	-	19,893,240	7.50%
2018	1,536,093	1,536,093	-	20,481,240	7.50%
2019	1,513,269	1,513,269	-	20,176,920	7.50%
2020	1,515,296	1,515,296	-	20,203,947	7.50%
2021	1,432,870	1,432,870	-	19,104,933	7.50%
2022	1,496,077	1,496,077	-	19,947,693	7.50%
2023	1,518,365	1,518,365	-	20,244,867	7.50%

**Schedule of District Contributions
TRA Retirement Fund
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 3,770,439	\$ 3,770,439	\$ -	\$ 53,863,414	7.00%
2015	4,259,145	4,259,145	-	56,788,600	7.50%
2016	4,206,396	4,206,396	-	56,085,280	7.50%
2017	4,295,983	4,295,983	-	57,279,773	7.50%
2018	4,339,614	4,339,614	-	57,861,520	7.50%
2019	4,651,029	4,651,029	-	60,324,630	7.71%
2020	4,605,614	4,605,614	-	58,151,692	7.92%
2021	4,602,413	4,602,413	-	56,610,246	8.13%
2022	4,798,839	4,798,839	-	57,540,036	8.34%
2023	4,937,342	4,937,342	-	57,746,690	8.55%

TRA Retirement Fund

2022 Changes

Changes in Actuarial Assumptions

- None

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.5% to 7.0%.

2020 Changes

Changes in Actuarial Assumptions

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

2019 Changes

Changes in Actuarial Assumptions

- None

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 7.5% from 5.12%.
- The cost of living adjustment (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% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% 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 July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0.0% 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 was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

TRA Retirement Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments 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 non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- 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.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as 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 six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

2015 Changes

Changes of Benefit Terms

- The DTRFA was merged into TRA on June 30, 2015.

TRA Retirement Fund (Continued)

2015 Changes (Continued)

Changes in Actuarial Assumption

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%.

General Employees Fund

2022 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

General Employees Fund (Continued)

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% 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 4.0% to 3.0%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.0%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, 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

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement 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.

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.

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was 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.

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

Post-Employment Health Care Plan

2023 Changes

Changes in Actuarial Assumptions

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

2022 Changes

Changes in Actuarial Assumptions

- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.
- The healthcare trend rates, mortality tables, and salary increase rates for non-teachers, termination rates, and percentage of future retirees not eligible for subsidy who are assumed to continue on the District's medical plan post-employment were updated.

2021 Changes

Changes in Actuarial Assumptions

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

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.40% to 3.10%.
- The health care trend rates, mortality tables, and salary increase rates were updated.

2019 Changes

Changes in Actuarial Assumptions

- None noted.

SUPPLEMENTARY INFORMATION

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

377

(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,798,182	\$ 284,682	\$ 30,955,773
Other local and county revenues	3,256,726	5,679,931	2,423,205	3,025,801
Revenue from state sources	89,150,610	91,901,869	2,751,259	87,017,209
Revenue from federal sources	15,794,874	14,827,230	(967,644)	14,965,232
Sales and other conversion of assets	40,000	67,491	27,491	56,632
Total revenues	137,755,710	142,274,703	4,518,993	136,020,647
Expenditures				
Current				
Administration				
Salaries	3,825,570	3,721,482	(104,088)	3,756,271
Employee benefits	1,416,695	1,324,101	(92,594)	1,382,197
Purchased services	189,346	76,042	(113,304)	109,436
Supplies and materials	109,362	107,885	(1,477)	119,774
Other expenditures	67,170	62,137	(5,033)	61,455
Total administration	5,608,143	5,291,647	(316,496)	5,429,133
District support services				
Salaries	2,045,257	1,964,104	(81,153)	2,051,684
Employee benefits	1,609,945	1,558,252	(51,693)	1,554,975
Purchased services	811,547	643,031	(168,516)	643,399
Supplies and materials	465,518	394,666	(70,852)	205,321
Other expenditures	34,826	31,818	(3,008)	36,372
Total District support services	4,967,093	4,591,871	(375,222)	4,491,751
Elementary and secondary regular instruction				
Salaries	35,364,307	35,939,690	575,383	35,811,566
Employee benefits	15,413,181	15,110,890	(302,291)	14,742,066
Purchased services	3,997,927	3,509,166	(488,761)	3,185,996
Supplies and materials	1,382,337	1,949,428	567,091	2,005,710
Other expenditures	318,890	252,541	(66,349)	289,925
Total elementary and secondary regular instruction	56,476,642	56,761,715	285,073	56,035,263
Vocational education instruction				
Salaries	1,348,521	1,374,829	26,308	1,423,344
Employee benefits	649,832	599,775	(50,057)	594,090
Purchased services	100,501	69,463	(31,038)	91,514
Supplies and materials	119,275	115,418	(3,857)	99,655
Other expenditures	7,053	9,012	1,959	7,790
Total vocational education instruction	2,225,182	2,168,497	(56,685)	2,216,393
Special education instruction				
Salaries	16,971,453	16,648,179	(323,274)	16,400,544
Employee benefits	7,642,700	7,280,362	(362,338)	7,226,727
Purchased services	1,810,160	2,428,946	618,786	2,018,544
Supplies and materials	282,850	205,609	(77,241)	256,585
Other expenditures	168,608	154,830	(13,778)	144,317
Total special education instruction	26,875,771	26,717,926	(157,845)	26,046,717

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

378

(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Expenditures (Continued)				
Current (Continued)				
Instructional support services				
Salaries	\$ 8,512,002	\$ 8,453,781	\$ (58,221)	\$ 8,197,181
Employee benefits	2,573,253	2,383,927	(189,326)	2,235,149
Purchased services	432,146	222,668	(209,478)	141,993
Supplies and materials	562,358	1,298,894	736,536	2,302,816
Other expenditures	71,604	75,905	4,301	76,684
Total instructional support services	12,151,363	12,435,175	283,812	12,953,823
Pupil support services				
Salaries	1,602,267	1,712,379	110,112	1,812,793
Employee benefits	691,141	737,904	46,763	739,460
Purchased services	9,394,076	9,807,562	413,486	8,889,981
Supplies and materials	534,857	387,241	(147,616)	212,091
Other expenditures	52,965	43,427	(9,538)	42,388
Total pupil support services	12,275,306	12,688,513	413,207	11,696,713
Sites and buildings				
Salaries	4,183,010	3,924,717	(258,293)	3,800,908
Employee benefits	1,691,067	1,666,792	(24,275)	1,568,439
Purchased services	4,827,420	5,285,230	457,810	4,141,263
Supplies and materials	761,160	811,240	50,080	929,279
Other expenditures	59,861	47,855	(12,006)	19,101
Total sites and buildings	11,522,518	11,735,834	213,316	10,458,990
Fiscal and other fixed cost programs				
Purchased services	475,000	472,595	(2,405)	426,427
Capital outlay				
Administration	68,230	62,697	(5,533)	14,086
District support services	100,902	80	(100,822)	90,367
Elementary and secondary regular instruction	79,011	94,918	15,907	30,631
Vocational education instruction	10,500	30,383	19,883	31,493
Special education instruction	60,926	64,563	3,637	321,645
Instructional support services	2,306,514	1,478,105	(828,409)	745,347
Pupil support services	-	763	763	14,790
Sites and buildings	2,444,058	2,594,972	150,914	2,408,131
Total capital outlay	5,070,141	4,326,481	(743,660)	3,656,490

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

379

(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		Over (Under) Final Budget	2022
	Final Budget	Actual Amounts		Actual Amounts
Expenditures (Continued)				
Debt service				
Principal	\$ 148,745	\$ 144,147	\$ (4,598)	\$ 84,637
Interest and fiscal charges	7,582	14,221	6,639	12,239
Total debt service	<u>156,327</u>	<u>158,368</u>	<u>2,041</u>	<u>96,876</u>
 Total expenditures	 <u>137,803,486</u>	 <u>137,348,622</u>	 <u>(454,864)</u>	 <u>133,508,576</u>
 Excess of revenues over (under) expenditures	 (47,776)	 4,926,081	 4,973,857	 2,512,071
Other Financing Sources				
Proceeds from sale of capital assets	-	-	-	300,000
Lease proceeds	-	35,235	35,235	187,949
Total other financing sources	<u>-</u>	<u>35,235</u>	<u>35,235</u>	<u>487,949</u>
 Net change in fund balance	 <u>\$ (47,776)</u>	 4,961,316	 <u>\$ 5,009,092</u>	 3,000,020
Fund Balance				
Beginning of year		<u>32,521,900</u>		<u>29,521,880</u>
End of year		<u>\$ 37,483,216</u>		<u>\$ 32,521,900</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - Food Service Fund
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Revenues				
Other local and county revenues	\$ 27,250	\$ 97,671	\$ 70,421	\$ 34,972
Revenue from state sources	199,500	215,992	16,492	168,745
Revenue from federal sources	4,568,792	4,465,203	(103,589)	6,053,199
Sales and other conversion of assets	995,000	1,109,413	114,413	47,740
Total revenues	<u>5,790,542</u>	<u>5,888,279</u>	<u>97,737</u>	<u>6,304,656</u>
Expenditures				
Current				
Food service				
Salaries	2,080,846	2,046,067	(34,779)	1,994,326
Employee benefits	582,293	588,358	6,065	566,599
Purchased services	137,314	141,333	4,019	95,112
Supplies and materials	2,390,896	2,426,294	35,398	2,250,328
Other expenditures	7,500	7,817	317	7,432
Capital outlay				
Food service	<u>100,000</u>	<u>17,187</u>	<u>(82,813)</u>	<u>7,497</u>
Total expenditures	<u>5,298,849</u>	<u>5,227,056</u>	<u>(71,793)</u>	<u>4,921,294</u>
Excess of revenues over (under) expenditures	491,693	661,223	169,530	1,383,362
Other Financing Sources				
Proceeds from sale of capital assets	<u>2,000</u>	<u>1,807</u>	<u>(193)</u>	<u>8,975</u>
Net change in fund balance	<u>\$ 493,693</u>	<u>663,030</u>	<u>\$ 169,337</u>	<u>1,392,337</u>
Fund Balance				
Beginning of year		<u>2,511,462</u>		<u>1,119,125</u>
End of year		<u>\$ 3,174,492</u>		<u>\$ 2,511,462</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - Community Service Fund
Year Ended June 30, 2023

381

(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		Over (Under) Final Budget	2022
	Final Budget	Actual Amounts		Actual Amounts
Revenues				
Local property taxes	\$ 1,602,379	\$ 1,598,162	\$ (4,217)	\$ 1,635,122
Other local and county revenues	2,889,400	3,077,009	187,609	2,968,199
Revenue from state sources	1,669,913	1,661,039	(8,874)	1,532,851
Revenue from federal sources	248,140	450,950	202,810	259,906
Sales and other conversion of assets	5,000	13,626	8,626	355
Total revenues	<u>6,414,832</u>	<u>6,800,786</u>	<u>385,954</u>	<u>6,396,433</u>
Expenditures				
Current				
Community education and services				
Salaries	3,693,564	3,540,309	(153,255)	3,321,122
Employee benefits	1,193,200	1,137,009	(56,191)	1,089,103
Purchased services	676,149	673,036	(3,113)	509,555
Supplies and materials	316,848	460,277	143,429	312,618
Other expenditures	37,183	21,087	(16,096)	26,461
Capital outlay				
Community education and services	<u>122,191</u>	<u>79,292</u>	<u>(42,899)</u>	<u>14,696</u>
Total expenditures	<u>6,039,135</u>	<u>5,911,010</u>	<u>(128,125)</u>	<u>5,273,555</u>
Net change in fund balance	<u>\$ 375,697</u>	<u>889,776</u>	<u>\$ 514,079</u>	<u>1,122,878</u>
Fund Balance				
Beginning of year		<u>3,195,510</u>		<u>2,072,632</u>
End of year		<u>\$ 4,085,286</u>		<u>\$ 3,195,510</u>

Independent School District No. 191
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Debt Service Fund
Year Ended June 30, 2023

382

(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		Over (Under) Final Budget	2022
	Final Budget	Actual Amounts		Actual Amounts
Revenues				
Local property taxes	\$ 10,429,564	\$ 10,402,745	\$ (26,819)	\$ 11,772,108
Other local and county revenues	271,155	561,232	290,077	240,474
Revenue from state sources	79,281	85,129	5,848	157,546
Total revenues	<u>10,780,000</u>	<u>11,049,106</u>	<u>269,106</u>	<u>12,170,128</u>
Expenditures				
Debt service				
Principal	7,140,000	7,140,000	-	7,085,000
Interest and fiscal charges	4,220,000	4,213,887	(6,113)	4,392,385
Total expenditures	<u>11,360,000</u>	<u>11,353,887</u>	<u>(6,113)</u>	<u>11,477,385</u>
Excess of revenues over (under) expenditures	<u>\$ (580,000)</u>	(304,781)	<u>\$ 275,219</u>	692,743
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	856,756
Bond issuance	-	-	-	9,680,000
Bond premium	-	-	-	2,143,678
Payment to refunded bond escrow agent	-	-	-	(11,705,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>975,434</u>
Net change in fund balance	<u>\$ (580,000)</u>	(304,781)	<u>\$ 275,219</u>	1,668,177
Fund Balance				
Beginning of year		<u>5,791,892</u>		<u>4,123,715</u>
End of year		<u>\$ 5,487,111</u>		<u>\$ 5,791,892</u>

Independent School District No. 191
Combining Statement of
Net Position - Internal Service Funds
June 30, 2023

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(With Summarized Financial Information as of June 30, 2022)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
Assets				
Current assets				
Cash and investments	\$ 560,951	\$ 11,856,989	\$ 3,009,763	\$ 11,484,702
Interest receivable	-	-	-	22,179
Accounts receivable	-	506,956	-	-
Due from other funds	12,343	300,747	-	-
Total assets	<u>573,294</u>	<u>12,664,692</u>	<u>3,009,763</u>	<u>11,506,881</u>
Liabilities				
Current liabilities				
Health and dental claims payable	38,888	2,676,448	-	-
Due to plan participants	-	4,488,934	-	-
Severance benefits payable	-	-	110,286	-
Due to other funds	-	-	-	842,173
Unearned revenue	8,523	63,259	-	-
Total current liabilities	<u>47,411</u>	<u>7,228,641</u>	<u>110,286</u>	<u>842,173</u>
Noncurrent liabilities				
Severance benefits payable	-	-	127,662	-
Total liabilities	<u>47,411</u>	<u>7,228,641</u>	<u>237,948</u>	<u>842,173</u>
Net Position				
Unrestricted	<u>\$ 525,883</u>	<u>\$ 5,436,051</u>	<u>\$ 2,771,815</u>	<u>\$ 10,664,708</u>

Totals	
<u>2023</u>	<u>2022</u>
\$ 26,912,405	\$ 28,930,326
22,179	9,694
506,956	70,693
313,090	314,258
<u>27,754,630</u>	<u>29,324,971</u>
2,715,336	3,348,953
4,488,934	3,546,826
110,286	164,167
842,173	775,812
71,782	69,714
<u>8,228,511</u>	<u>7,905,472</u>
127,662	518,508
<u>8,356,173</u>	<u>8,423,980</u>
<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Combining Statement of Revenues, Expenses, and Changes
in Fund Net Position - Internal Service Funds
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
Operating Revenues				
Charges for services	\$ 820,785	\$ 21,054,641	\$ 444,727	\$ -
Other services	35,261	603,357	-	-
Total operating revenues	<u>856,046</u>	<u>21,657,998</u>	<u>444,727</u>	<u>-</u>
Operating Expenses				
Health insurance claim payments	-	23,766,205	-	-
Dental insurance claim payments	845,634	-	-	-
Severance payments	-	-	51,009	-
OPEB payments	-	-	-	868,796
Total operating xpenses	<u>845,634</u>	<u>23,766,205</u>	<u>51,009</u>	<u>868,796</u>
Operating income	10,412	(2,108,207)	393,718	(868,796)
Nonoperating Income				
Earnings on investments	<u>18,274</u>	<u>193,798</u>	<u>99,484</u>	<u>758,783</u>
Change in net position	28,686	(1,914,409)	493,202	(110,013)
Net Position				
Beginning of year	<u>497,197</u>	<u>7,350,460</u>	<u>2,278,613</u>	<u>10,774,721</u>
End of year	<u>\$ 525,883</u>	<u>\$ 5,436,051</u>	<u>\$ 2,771,815</u>	<u>\$ 10,664,708</u>

Totals	
<u>2023</u>	<u>2022</u>
\$ 22,320,153	\$ 21,953,862
638,618	611,828
22,958,771	22,565,690
23,766,205	22,518,961
845,634	835,266
51,009	460,363
868,796	795,812
25,531,644	24,610,402
(2,572,873)	(2,044,712)
1,070,339	(839,409)
(1,502,534)	(2,884,121)
20,900,991	23,785,112
\$ 19,398,457	\$ 20,900,991

Independent School District No. 191
Combining Statement of Cash Flows -
Internal Service Funds
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Cash Flows - Operating Activities				
Receipts from interfund services provided	\$ 847,930	\$ 21,233,087	\$ 444,727	\$ -
Payments for health and dental claims	(858,319)	(23,066,591)	(378,438)	-
Payments to employee OPEB	-	-	-	(802,435)
Payments for severance benefits	-	-	(495,736)	-
Net cash flows - operating activities	<u>(10,389)</u>	<u>(1,833,504)</u>	<u>(429,447)</u>	<u>(802,435)</u>
 Cash Flows - Investment Activities				
Interest received	<u>18,274</u>	<u>193,798</u>	<u>99,484</u>	<u>746,298</u>
 Net change in cash and cash equivalents	7,885	(1,639,706)	(329,963)	(56,137)
 Cash and Cash Equivalents				
Beginning of year	<u>553,066</u>	<u>13,496,695</u>	<u>3,339,726</u>	<u>11,540,839</u>
End of year	<u>\$ 560,951</u>	<u>\$ 11,856,989</u>	<u>\$ 3,009,763</u>	<u>\$ 11,484,702</u>
 Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	\$ 10,412	\$ (2,108,207)	\$ 393,718	\$ (868,796)
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Health and dental claims payable	(12,685)	(242,494)	(378,438)	-
Due to plan participants	-	942,108	-	-
Severance payable	-	-	(444,727)	-
Due to other funds	-	-	-	66,361
Accounts receivable	460	(436,723)	-	-
Due from other funds	(6,468)	7,636	-	-
Unearned revenue	(2,108)	4,176	-	-
Net adjustments	<u>(20,801)</u>	<u>274,703</u>	<u>(823,165)</u>	<u>66,361</u>
Net cash flows - operating activities	<u>\$ (10,389)</u>	<u>\$ (1,833,504)</u>	<u>\$ (429,447)</u>	<u>\$ (802,435)</u>

Totals	
2023	2022
\$ 22,525,744	\$ 22,617,533
(24,303,348)	(23,436,398)
(802,435)	(894,929)
<u>(495,736)</u>	<u>(524,933)</u>
(3,075,775)	(2,238,727)
<u>1,057,854</u>	<u>(799,986)</u>
(2,017,921)	(3,038,713)
<u>28,930,326</u>	<u>31,969,039</u>
<u>\$ 26,912,405</u>	<u>\$ 28,930,326</u>
\$ (2,572,873)	\$ (2,044,712)
(633,617)	493,999
942,108	(349,346)
(444,727)	(291,394)
66,361	(99,117)
(436,263)	(45,679)
1,168	84,520
2,068	13,002
<u>(502,902)</u>	<u>(194,015)</u>
<u>\$ (3,075,775)</u>	<u>\$ (2,238,727)</u>

Independent School District No. 191
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2023

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 142,274,703	\$ 142,274,703	\$ -	Total revenue	\$ -	\$ -	\$ -
Total expenditures	137,348,622	137,348,623	(1)	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable fund balance	603,936	603,936	-	460 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
401 Student Activities	249,669	249,669	-	407 Capital Projects Levy	-	-	-
402 Scholarships	-	-	-	413 Building Projects Funded by COP	-	-	-
403 Staff Development	-	-	-	467 Long-term Facilities Maintenance	-	-	-
407 Capital Projects Levy	860,910	860,910	-	<i>Restricted:</i>			
408 Cooperative Programs	-	-	-	464 Restricted fund balance	-	-	-
409 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
414 Operating Debt	-	-	-	463 Unassigned fund balance	-	-	-
416 Levy Reduction	-	-	-				
417 Taconite Building Maintenance	-	-	-	07 DEBT SERVICE FUND			
424 Operating Capital	2,962,681	2,962,681	-	Total revenue	\$ 9,724,881	\$ 9,724,881	\$ -
426 \$25 Taconite	-	-	-	Total expenditures	9,946,029	9,946,029	-
427 Disabled Accessibility	-	-	-	<i>Nonspendable:</i>			
428 Learning and Development	-	-	-	460 Nonspendable fund balance	-	-	-
434 Area Learning Center	7,072,672	7,072,672	-	<i>Restricted/reserved:</i>			
435 Contracted Alternative Programs	-	-	-	425 Bond refundings	-	-	-
436 State Approved Alternative Program	-	-	-	433 Maximum effort loan aid	-	-	-
438 Gifted and Talented	-	-	-	451 QZAB payments	-	-	-
440 Teacher Development and Evaluation	-	-	-	467 LTFM	-	-	-
441 Basic Skills Programs	-	-	-	<i>Restricted:</i>			
445 Career Technical Programs	-	-	-	464 Restricted fund balance	5,165,070	5,165,070	-
448 Achievement of Integration Revenue	-	-	-	<i>Unassigned:</i>			
449 Safe School Crime	-	-	-	463 Unassigned fund balance	-	-	-
451 QZAB payments	-	-	-				
452 OPEB Liabilities not Held in Trust	-	-	-	08 TRUST FUND			
453 Unfunded Severance and Retirement Levy	-	-	-	Total revenue	\$ -	\$ -	\$ -
459 Basic Skills Extended Time	-	-	-	Total expenditures	-	-	-
467 Long-term Facilities Maintenance	(281,509)	(281,509)	-	<i>Unassigned:</i>			
<i>Restricted:</i>				401 Student Activities	-	-	-
472 Medical Assistance	1,991,314	1,991,314	-	402 Scholarships	-	-	-
464 Restricted fund balance	-	-	-	422 Net position	-	-	-
475 Title VII - Impact Aid	-	-	-				
476 Payments in Lieu of Taxes	-	-	-	18 CUSTODIAL FUND			
<i>Committed:</i>				Total revenue	\$ -	\$ -	\$ -
461 Committed for separation	1,505,311	1,505,311	-	Total expenditures	-	-	-
418 Committed for separation	-	-	-	<i>Restricted/Reserved</i>			
<i>Assigned:</i>				401 Student Activities	-	-	-
462 Assigned fund balance	-	-	-	402 Scholarships	-	-	-
<i>Unassigned:</i>				448 Achievement and Integration	-	-	-
422 Unassigned fund balance	22,518,232	22,518,230	2	464 Restricted	-	-	-
02 FOOD SERVICES FUND				20 INTERNAL SERVICE FUND			
Total revenue	\$ 5,888,279	\$ 5,888,278	\$ 1	Total revenue	\$ 23,270,327	\$ 23,270,326	\$ 1
Total expenditures	5,227,056	5,227,052	4	Total expenditures	24,662,848	24,662,845	3
<i>Nonspendable:</i>				<i>Unassigned:</i>			
460 Nonspendable fund balance	269,532	269,531	1	422 Net position	8,733,749	8,733,749	-
<i>Restricted/reserved:</i>							
452 OPEB Liabilities not Held in Trust	-	-	-	25 OPEB REVOCABLE TRUST			
<i>Restricted:</i>				Total revenue	\$ 758,783	\$ 758,783	\$ -
464 Restricted fund balance	2,904,960	2,904,962	(2)	Total expenditures	868,796	868,796	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
463 Unassigned fund balance	-	-	-	422 Net position	10,664,708	10,664,708	-
04 COMMUNITY SERVICE FUND				45 OPEB IRREVOCABLE TRUST			
Total revenue	\$ 6,800,786	\$ 6,800,783	\$ 3	Total revenue	\$ -	\$ -	\$ -
Total expenditures	5,911,010	5,911,008	2	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
460 Nonspendable fund balance	-	-	-	422 Net position	-	-	-
<i>Restricted/reserved:</i>							
426 \$25 Taconite	-	-	-	47 OPEB DEBT SERVICE			
431 Community Education	3,289,382	3,289,382	-	Total revenue	\$ 1,324,225	\$ 1,324,225	\$ -
432 ECFE	304,140	304,140	-	Total expenditures	1,407,858	1,407,858	-
444 School Readiness	459,219	459,219	-	<i>Nonspendable:</i>			
447 Adult Basic Education	-	-	-	460 Nonspendable fund balance	-	-	-
452 OPEB Liabilities not Held in Trust	-	-	-	<i>Restricted:</i>			
<i>Restricted:</i>				425 Bond refundings	-	-	-
464 Restricted fund balance	32,545	32,545	-	464 Restricted fund balance	322,041	322,041	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
463 Unassigned fund balance	-	-	-	463 Unassigned fund balance	-	-	-

STATISTICAL SECTION

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**Independent School District No. 191
Statistical Section (Unaudited)**

This part of the Independent School District No. 191's annual comprehensive financial report presents detailed information as a context for understanding what the information in the basic financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
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.	108
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	116
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.	124
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.	130
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 the services the District provides and the activities it performs.	133

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Independent School District No. 191
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
Governmental Activities				
Net investment in capital assets	\$ 30,452,283	\$ 27,062,458	\$ 22,196,478	\$ 17,935,621
Restricted	5,749,042	7,527,306	6,488,027	6,015,244
Unrestricted	21,984,806	(58,671,372)	(51,635,923)	(82,095,271)
 Total governmental activities net assets	 <u>\$ 58,186,131</u>	 <u>\$ (24,081,608)</u>	 <u>\$ (22,951,418)</u>	 <u>\$ (58,144,406)</u>

Table 1

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 21,465,486	\$ 17,556,925	\$ 18,169,748	\$ 18,451,265	\$ 15,754,751	\$ 19,119,846
5,821,544	7,213,277	10,055,184	12,222,610	15,559,970	24,372,515
<u>(132,084,628)</u>	<u>(102,679,715)</u>	<u>(104,737,977)</u>	<u>(99,949,434)</u>	<u>(88,670,448)</u>	<u>(66,772,656)</u>
<u>\$ (104,797,598)</u>	<u>\$ (77,909,513)</u>	<u>\$ (76,513,045)</u>	<u>\$ (69,275,559)</u>	<u>\$ (57,355,727)</u>	<u>\$ (23,280,295)</u>

Independent School District No. 191
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities				
Administration	\$ 5,222,596	\$ 5,495,447	\$ 5,372,409	\$ 7,177,258
District support services	3,395,055	3,719,700	2,732,153	4,591,300
Elementary and secondary regular instruction	51,729,124	52,233,831	51,786,010	84,957,113
Vocational education instruction	1,236,118	1,376,740	1,399,185	2,662,664
Special education instruction	22,197,325	24,497,781	23,575,099	32,487,928
Instructional support services	10,268,318	10,962,774	10,534,435	15,404,303
Pupil support services	10,347,505	10,621,468	9,691,454	12,265,084
Sites and buildings	15,688,853	16,747,542	19,295,728	9,334,739
Fiscal and other fixed cost programs	359,332	378,575	398,068	353,822
Food service	4,945,020	5,059,060	5,535,377	5,989,896
Community education and services	5,852,106	6,151,189	6,580,796	7,763,673
Interest and fiscal charges on long-term debt	4,487,298	6,948,424	6,781,498	7,150,741
Total governmental activities expenses	<u>135,728,650</u>	<u>144,192,531</u>	<u>143,682,212</u>	<u>190,138,521</u>
Program Revenues				
Governmental activities				
Charges for services				
Administration	3,075	194,914	210,784	226,224
District support services	107,339	-	-	-
Elementary and secondary regular instruction	835,616	716,947	800,869	640,147
Vocational education instruction	-	-	-	-
Special education instruction	401,262	351,834	381,559	363,885
Instructional support services	725	262	112	-
Pupil support services	52,946	164,802	64,797	79,865
Sites and buildings	399,322	273,804	223,790	278,415
Fiscal and other fixed cost programs	-	-	-	-
Food service	1,807,330	1,688,935	1,621,218	1,653,583
Community education and services	3,389,114	3,457,191	3,390,724	3,266,333
Operating grants and contributions	29,387,695	29,737,748	29,394,748	32,886,488
Capital grants and contributions	985,391	1,398,776	1,236,991	1,153,072
Total governmental activities program revenues	<u>37,369,815</u>	<u>37,985,213</u>	<u>37,325,592</u>	<u>40,548,012</u>
Net expense	(98,358,835)	(106,207,318)	(106,356,620)	(149,590,509)
General Revenues				
Governmental activities				
Taxes				
Property taxes, levied for general purposes	15,967,774	21,784,467	22,877,675	25,712,820
Property taxes, levied for capital projects	-	-	1,200,000	-
Property taxes, levied for community service	484,038	1,077,297	1,238,633	1,545,989
Property taxes, levied for debt service	9,373,229	10,125,067	9,742,800	11,915,513
General grants and aids	71,455,903	68,576,907	70,513,775	72,447,212
Gain on sale of capital assets	-	-	-	-
Other general revenues	294,357	728,393	1,071,088	1,259,886
Investment earnings	348,647	322,603	842,839	1,516,101
Total governmental activities	<u>97,923,948</u>	<u>102,614,734</u>	<u>107,486,810</u>	<u>114,397,521</u>
Change in net position	<u>\$ (434,887)</u>	<u>\$ (3,592,584)</u>	<u>\$ 1,130,190</u>	<u>\$ (35,192,988)</u>

Table 2

		Fiscal Year									
		2018	2019	2020	2021	2022	2023				
\$	7,064,664	\$	4,498,702	\$	6,283,726	\$	5,166,623	\$	5,146,405	\$4,576,004	
	5,416,849		3,580,259		4,499,129		4,169,348		4,541,713	2,503,974	
	84,580,748		46,871,276		67,088,099		64,783,060		63,294,480	42,804,488	
	2,727,220		1,425,163		2,291,553		2,236,379		2,107,317	1,777,613	
	31,733,029		17,808,445		26,266,898		26,088,835		24,494,292	21,955,865	
	15,039,975		11,229,401		13,321,257		15,008,017		13,021,759	14,855,402	
	12,947,885		10,957,678		12,442,456		9,996,462		11,406,634	12,180,617	
	10,134,372		11,424,974		7,998,838		9,705,716		11,129,335	16,762,838	
	313,683		336,761		393,852		391,943		426,427	437,360	
	5,952,121		5,940,220		5,603,072		4,397,704		4,955,498	5,318,407	
	8,255,773		6,684,160		6,232,992		5,246,669		4,995,800	6,391,286	
	5,109,211		4,401,719		4,254,002		3,968,235		2,951,742	2,819,947	
	<u>189,275,530</u>		<u>125,158,758</u>		<u>156,675,874</u>		<u>151,158,991</u>		<u>148,471,402</u>	<u>132,383,801</u>	
	222,431		190,346		212,676		217,776		272,600	\$4,167	
	4,349		5,225		11,610		3,040		4,207	1,345	
	541,823		560,837		303,228		203,657		307,145	516,575	
	420		490		560		-		-	-	
	531,289		384,019		381,426		568,522		784,954	2,107,749	
	15		534		12,818		1,102		17,383	9,379	
	88,931		87,135		61,562		22,230		67,427	182,824	
	276,796		307,817		310,907		315,763		336,262	289,291	
	-		-		-		-		-	-	
	1,679,706		1,578,052		1,118,791		-		47,741	1,109,413	
	3,495,283		3,630,543		3,011,600		2,021,666		2,608,216	2,595,850	
	30,630,308		27,140,691		33,011,399		37,491,428		42,182,191	45,053,587	
	1,417,759		1,464,809		1,353,380		1,085,774		1,948,280	984,766	
	<u>38,889,110</u>		<u>35,350,498</u>		<u>39,789,957</u>		<u>41,930,958</u>		<u>48,576,406</u>	<u>52,854,946</u>	
	(150,386,420)		(89,808,260)		(116,885,917)		(109,228,033)		(99,894,996)	(79,528,855)	
	26,224,210		30,350,044		30,536,476		31,931,034		30,967,231	29,793,091	
	-		-		-		-		-	-	
	1,554,844		1,403,837		1,536,763		1,807,827		1,636,161	1,597,814	
	10,476,105		10,401,754		11,720,386		10,931,280		11,779,084	10,399,992	
	72,254,897		72,209,515		71,259,679		68,832,548		66,786,109	69,788,147	
	-		-		-		-		-	16,900	
	843,809		571,326		1,729,530		1,357,592		1,538,853	-	
	1,603,649		1,759,869		1,404,935		1,605,238		(892,610)	2,008,343	
	<u>112,957,514</u>		<u>116,696,345</u>		<u>118,187,769</u>		<u>116,465,519</u>		<u>111,814,828</u>	<u>113,604,287</u>	
\$	<u>(37,428,906)</u>	\$	<u>26,888,085</u>	\$	<u>1,301,852</u>	\$	<u>7,237,486</u>	\$	<u>11,919,832</u>	\$	<u>34,075,432</u>

Independent School District No. 191
Fund Balances of Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 256,197	\$ 647,352	\$ -	\$ 328,969
Restricted	3,633,869	3,831,642	4,196,553	4,027,713
Committed	2,067,348	1,393,434	1,176,269	1,293,948
Assigned	-	-	-	-
Unassigned	16,003,177	14,805,438	15,748,008	14,466,101
Total general fund	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>	<u>\$ 20,116,731</u>
All Other Governmental Funds				
Nonspendable	\$ 26,984	\$ 67,157	\$ 122,264	\$ 177,574
Restricted	15,889,247	77,192,716	74,776,954	40,759,460
Total all other governmental funds	<u>\$ 15,916,231</u>	<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>	<u>\$ 40,937,034</u>
Total all funds	<u>\$ 37,876,822</u>	<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>	<u>\$ 61,053,765</u>

Table 3

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 374,535	\$ 469,392	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936
4,158,407	5,847,738	7,878,828	9,020,782	9,841,888	13,137,246
1,257,804	1,550,194	1,735,209	1,849,490	1,837,017	1,505,311
-	-	-	5,081,823	1,810,980	-
10,024,458	7,417,075	10,276,533	13,187,447	18,777,579	22,236,723
<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>	<u>\$ 20,326,027</u>	<u>\$ 29,521,880</u>	<u>\$ 32,521,900</u>	<u>\$ 37,483,216</u>
\$ 190,617	\$ 2,452,384	\$ 244,230	\$ 182,267	\$ 253,940	\$ 269,532
8,370,219	5,147,420	8,312,697	8,790,900	11,244,924	12,477,357
<u>\$ 8,560,836</u>	<u>\$ 7,599,804</u>	<u>\$ 8,556,927</u>	<u>\$ 8,973,167</u>	<u>\$ 11,498,864</u>	<u>\$ 12,746,889</u>
<u>\$ 24,376,040</u>	<u>\$ 22,884,203</u>	<u>\$ 28,882,954</u>	<u>\$ 38,495,047</u>	<u>\$ 44,020,764</u>	<u>\$ 50,230,105</u>

Independent School District No. 191
Changes in Fund Balances of Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Local sources				
Taxes	\$ 25,795,703	\$ 33,212,333	\$ 35,053,016	\$ 39,094,623
Investment earnings	73,673	68,245	454,848	540,031
Other	8,627,885	8,026,353	8,191,071	8,484,173
State sources	92,656,912	91,607,137	92,498,905	93,346,633
Federal sources	7,584,795	7,654,305	7,860,618	8,631,725
Total revenues	<u>134,738,968</u>	<u>140,568,373</u>	<u>144,058,458</u>	<u>150,097,185</u>
Expenditures				
Current				
Administration	5,165,097	5,381,925	5,536,309	5,519,388
District support services	3,413,639	3,683,322	3,531,663	4,185,606
Elementary and secondary regular instruction	51,801,948	53,893,564	54,043,785	54,976,422
Vocational education instruction	1,239,045	1,363,572	1,452,112	1,876,990
Special education instruction	22,223,518	24,169,675	24,455,459	24,027,079
Instructional support services	10,207,507	10,702,294	10,819,656	10,862,353
Pupil support services	10,358,327	10,576,978	9,766,662	11,000,503
Sites and buildings	10,722,992	9,415,493	9,573,137	9,302,350
Fiscal and other fixed cost programs	359,332	378,575	398,068	353,822
Food service	4,934,679	5,016,679	5,546,232	5,733,255
Community service	5,879,995	6,069,954	6,615,805	6,875,455
Capital outlay	7,425,642	5,597,264	42,659,773	28,169,017
Debt service				
Principal	5,921,060	6,037,478	6,133,104	6,726,213
Interest and fiscal charges	4,780,920	5,753,097	6,263,031	7,520,641
Total expenditures	<u>144,433,701</u>	<u>148,039,870</u>	<u>186,794,796</u>	<u>177,129,094</u>
Excess of revenues over (under) expenditures	(9,694,733)	(7,471,497)	(42,736,338)	(27,031,909)
Other financing sources (uses)				
Bonds issued	-	68,450,000	36,715,000	13,990,000
Premium on bonds issued	-	2,609,184	3,913,835	-
Payments to refunded bond escrow agent	-	(4,015,000)	-	(22,620,346)
Capital lease/certificates of participation	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Lease issuance	5,535	503,645	318,585	187,105
Proceeds from insurance recovery	245,297	4,818	359,861	-
Transfer in	-	-	-	27,082
Transfer out	-	-	-	(27,082)
Total other financing sources (uses)	<u>250,832</u>	<u>67,552,647</u>	<u>41,307,281</u>	<u>(8,443,241)</u>
Net change in fund balances	<u>\$ (9,443,901)</u>	<u>\$ 60,081,150</u>	<u>\$ (1,429,057)</u>	<u>\$ (35,475,150)</u>
Debt services as a percentage of noncapital expenditures	<u>7.81%</u>	<u>8.28%</u>	<u>8.45%</u>	<u>9.42%</u>

Table 4

		Fiscal Year									
		2018	2019	2020	2021	2022	2023				
\$	38,097,535	\$	42,385,297	\$	43,831,187	\$	44,624,245	\$	44,363,003	\$	41,799,089
	653,809		911,976		735,602		110,430		(53,201)		2,008,343
	8,609,002		7,919,917		7,905,510		5,144,941		6,427,812		8,598,030
	95,558,484		96,762,424		95,745,693		93,225,958		88,876,351		93,864,029
	7,806,378		7,985,785		9,050,890		13,536,886		21,278,337		19,743,383
	<u>150,725,208</u>		<u>155,965,399</u>		<u>157,268,882</u>		<u>156,642,460</u>		<u>160,892,302</u>		<u>166,012,874</u>
	5,680,528		5,774,945		5,933,083		5,002,830		5,429,133		5,291,647
	5,027,862		3,396,407		4,170,798		4,090,450		4,491,751		4,591,871
	55,398,654		55,816,055		53,440,674		51,987,520		56,035,263		56,761,715
	2,150,295		2,036,313		2,138,054		2,088,358		2,216,393		2,168,497
	24,767,930		25,398,748		24,625,186		24,311,718		26,046,717		26,718,001
	10,888,211		12,205,567		11,014,880		13,513,379		12,953,823		12,435,175
	11,877,743		11,884,787		12,120,045		9,835,715		11,696,713		12,688,513
	9,535,036		10,138,616		9,787,117		10,097,808		10,668,520		11,735,834
	313,683		336,761		393,852		391,943		426,427		472,595
	5,829,895		5,902,901		5,536,006		4,345,690		4,913,797		5,209,869
	7,443,701		7,324,705		6,050,923		5,184,290		5,258,859		5,831,718
	6,718,409		5,699,115		4,060,380		4,319,224		5,127,286		4,422,885
	6,037,595		6,720,495		7,409,689		7,335,430		7,169,637		7,284,147
	6,444,307		4,828,185		4,691,853		4,703,396		4,404,624		4,228,108
	<u>158,113,849</u>		<u>157,463,600</u>		<u>151,372,540</u>		<u>147,207,751</u>		<u>156,838,943</u>		<u>159,840,575</u>
	(7,388,641)		(1,498,201)		5,896,342		9,434,709		4,053,359		6,172,299
	-		-		-		11,485,000		9,680,000		-
	-		-		-		1,477,046		2,143,678		-
	(29,330,000)		-		-		(12,785,000)		(11,705,000)		-
	-		-		-		-		187,949		-
	-		-		7,793		338		1,165,731		1,807
	40,916		6,364		-		-		-		35,235
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	<u>(29,289,084)</u>		<u>6,364</u>		<u>7,793</u>		<u>177,384</u>		<u>1,472,358</u>		<u>37,042</u>
\$	<u>(36,677,725)</u>	\$	<u>(1,491,837)</u>	\$	<u>5,904,135</u>	\$	<u>9,612,093</u>	\$	<u>5,525,717</u>	\$	<u>6,209,341</u>
	<u>8.12%</u>		<u>7.44%</u>		<u>8.22%</u>		<u>8.37%</u>		<u>7.60%</u>		<u>7.59%</u>

**Independent School District No. 191
General Governmental Tax Revenues by Source and Levy Type
Last Ten Years**

Table 5

<u>Fiscal Year</u>	<u>Property Tax</u>				<u>Total</u>
	<u>General Fund</u>	<u>Community Service</u>	<u>Capital Projects - Building Construction Fund</u>	<u>Debt Service</u>	
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	26,115,668	1,548,150	-	10,433,697	38,097,515
2019	30,501,787	1,413,236	-	10,470,273	42,385,296
2020	30,562,242	1,538,149	-	11,730,795	43,831,186
2021	31,896,091	1,805,658	-	10,922,497	44,624,246
2022	30,955,773	1,635,122	-	11,772,107	44,363,002
2023	29,798,182	1,598,162	-	10,402,745	41,799,089

Independent School District No. 191
Tax Capacities and Market Value
Last Ten Years

Table 6

For Taxes Collectible	Tax Capacity Valuation						Taxable Market Value	Tax Capacity as a Percentage of Market Value
	Agricultural	Non-Agricultural	Fiscal Disparities		Tax Increment	Total Taxable		
			Contribution	Distribution				
Dakota County								
2014	\$ -	\$ 52,188,920	\$ (8,671,256)	\$ 5,990,040	\$ (1,304,367)	\$ 48,203,337	\$ 4,345,185,225	1.11
2015	-	56,421,607	(8,676,317)	5,954,015	(1,832,040)	51,867,265	4,692,482,625	1.11
2016	-	58,689,449	(9,336,149)	6,108,398	(3,169,684)	52,292,014	4,865,451,265	1.07
2017	-	59,771,813	(9,204,390)	6,571,222	(3,378,035)	54,661,226	5,003,279,610	1.09
2018	-	65,136,255	(9,024,255)	6,931,010	(3,902,924)	60,088,642	5,447,134,772	1.10
2019	-	70,058,732	(9,590,323)	7,349,467	(4,413,182)	64,337,435	5,840,024,400	1.10
2020	-	75,835,267	(10,407,209)	7,943,503	(3,891,891)	70,881,145	6,276,544,125	1.13
2021	-	79,720,661	(11,208,648)	8,293,216	(3,836,225)	74,366,311	6,562,525,800	1.13
2022	-	84,184,980	(12,005,956)	9,055,616	(4,097,927)	78,023,994	6,905,405,825	1.13
2023	-	95,650,885	(11,972,075)	9,205,170	(4,621,448)	89,199,988	7,871,121,243	1.13
Scott County								
2014	\$ 52,993	\$ 15,700,702	\$ (2,700,526)	\$ 1,377,863	\$ (25,738)	\$ 14,405,294	\$ 1,318,625,200	1.09
2015	43,898	17,077,271	(2,698,085)	1,416,364	-	15,839,448	1,430,354,300	1.11
2016	76,637	18,097,758	(3,064,523)	1,523,727	(81,937)	16,551,662	1,505,076,100	1.10
2017	37,415	19,869,873	(3,175,091)	1,709,580	(138,187)	18,729,804	1,618,071,200	1.16
2018	29,841	21,039,808	(3,770,912)	1,782,864	(159,437)	19,467,664	1,704,789,900	1.14
2019	20,259	22,823,684	(3,868,467)	1,871,118	(166,937)	21,231,291	1,844,550,200	1.15
2020	3,959	24,655,629	(4,053,563)	2,031,820	(188,073)	23,059,234	1,988,017,400	1.16
2021	4,110	27,223,848	(4,506,916)	2,175,584	(218,881)	25,313,649	2,155,452,700	1.17
2022	4,012	28,767,419	(5,226,294)	2,372,103	(234,595)	26,494,935	2,288,792,997	1.16
2023	28,590	33,673,632	(5,443,134)	2,264,207	(275,727)	30,682,064	2,667,771,400	1.15

Source: School Tax Report issued by the Minnesota Department of Education and Scott and Dakota Counties

Independent School District No. 191
Direct and Overlapping Tax Capacity Rates
Last Ten Years

Rate	Tax Collection Year	ISD No. 191	Overlapping Rates				
			Municipalities				
			Apple Valley	Burnsville	Eagan	Savage	Shakopee
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%	--
Tax Capacity Rate	2021	23.699%	38.192%	42.853%	36.333%	42.254%	32.105%
Market Value Rate	2021	0.20745%	0.01622%	--	--	0.00600%	--
Tax Capacity Rate	2022	20.273%	38.182%	43.054%	36.119%	40.326%	32.111%
Market Value Rate	2022	0.19053%	0.01591%	--	--	--	--
Tax Capacity Rate	2023	19.403%	35.273%	42.274%	33.566%	35.986%	28.585%
Market Value Rate	2023	0.22396%	0.01424%	--	--	--	--

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

Table 7

Overlapping Rates					
Counties		Special Taxing Jurisdictions		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
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%
22.716%	31.025%	4.342%	4.768%	93.610%	101.746%
--	--	--	--	0.20745%	0.21345%
21.630%	30.492%	4.252%	5.026%	89.209%	96.117%
--	--	--	--	0.19053%	0.19053%
18.816%	26.578%	3.906%	6.294%	84.399%	88.261%
--	--	--	--	0.22396%	0.22396%

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**Independent School District No. 191
Principal Property Taxpapers**

Table 8

Taxpayer	2023			2014		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 3,850,198	1	2.94%	\$ 2,181,818	1	3.16%
Paragon Outlets Eagan	1,699,250	2	1.30%			
Flats at Cedar Grove LLC	641,885	3	0.49%	467,196	3	0.68%
FLT Summit Park Apartments LLC	609,775	4	0.47%			
PRCP-Minnesota Stone LLC	596,656	5	0.49%			
Bigos Willow Pond	576,036	6	0.46%			
GEP X West Park LLC	552,294	7	0.42%			
View Pointe Apartments LLC	552,088	8	0.44%			
Centerpoint Energy	529,318	9	0.40%			
PC Felix LLC	523,980	10	0.42%			
Individual				295,066	7	0.43%
Kraus Anderson, Inc.				358,536	4	0.52%
Shakopee Crossings Ltd Partnership				237,824	9	0.34%
Cargill Inc.				316,375	5	0.46%
Walmart				209,250	10	0.30%
Medardes, Inc.				296,204	6	0.43%
Minnegasco, Inc.				520,024	2	0.75%
Aurora Investments LLC				292,530	8	0.42%
Total	\$ 10,131,480		7.84%	\$ 5,174,823		7.49%

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

Independent School District No. 191
Property Tax Levies, Collections, and Receivables
Last Ten Years

For Taxes Collectible	Original Levy			Collections	
	Local Spread	Fiscal Disparities	Total Spread	First Year Levy Recognized	
				Amount	Percentage of Levy
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	38,771,436	4,929,600	43,701,036	20,547,965	47.0
2020	39,179,819	5,063,180	44,242,999	20,222,791	45.7
2021	39,226,223	4,884,931	44,111,154	21,109,293	47.9
2022	36,389,401	5,008,766	41,398,167	19,506,403	47.1
2023	44,640,414	4,430,239	49,070,653	23,440,645	47.8

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

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

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*

Table 9

Received in Subsequent Years	Collections			Uncollected Taxes Receivable as of June 30, 2023			
	Total to Date		Percentage of Levy	Delinquent		Current	
	Amount			Amount	Percent	Amount	Percent
\$ 18,335,947	\$ 33,584,855	100.0	\$ -	-	\$ -	-	
18,561,309	34,865,167	100.0	-	-	-	-	
20,550,695	38,970,658	100.0	-	-	-	-	
20,377,656	37,994,259	99.9	39,208	0.1	-	-	
22,723,304	42,394,308	100.0	8,694	0.0	-	-	
23,135,699	43,683,664	100.0	17,372	0.0	-	-	
23,993,598	44,216,389	99.9	26,610	0.1	-	-	
22,952,697	44,061,990	99.9	49,164	0.1	-	-	
21,710,638	41,217,041	99.6	181,125	0.4	-	-	
-	23,440,645	47.8	-	-	25,630,008	52.2	
			<u>\$ 322,174</u>		<u>\$ 25,630,008</u>		

Independent School District No. 191
Ratios of Outstanding Debt By Type

Table 10

Fiscal Year	Governmental Activities			Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Lease Liability and Financed Purchases	Total Primary Government		
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	5.83	2,789
2018	150,839,845	1,270,148	152,109,993	4.19	2,258
2019	144,096,605	884,653	144,981,258	3.82	2,152
2020	136,683,365	479,964	137,163,329	3.52	2,009
2021	129,054,114	234,534	129,288,648	3.18	1,894
2022	120,292,825	160,460	120,453,285	2.89	1,765
2023	111,979,366	238,735	112,218,101	2.56	1,441

(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.

**Independent School District No. 191
Ratio of Net General Obligation Bonded Debt to Tax Capacity and Net Obligation Bonded Debt Per Capita
Last Ten Years**

Table 11

<u>Fiscal Year</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds on Hand (1)</u>	<u>Net Bonded Debt</u>	<u>Tax Capacity</u>	<u>Percent Net Debt to Tax Capacity</u>	<u>Percent of Estimated Actual Market Value of Property (2)</u>	<u>Estimated Population</u>	<u>Net Bonded Debt per Capita</u>
2014	\$ 103,405,000	\$ 1,524,486	\$ 101,880,514	\$ 62,608,631	162.73 %	1.84 %	67,370	\$ 1,512
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	42,042,331	151,597,669	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	3,161,989	147,677,856	79,556,306	185.63	2.06	67,370	2,192
2019	144,096,605	3,331,940	140,764,665	85,568,726	164.50	1.83	67,370	2,089
2020	136,683,365	4,297,210	132,386,155	93,940,379	140.93	1.62	68,261	1,939
2021	129,054,114	4,123,715	124,930,399	108,981,830	114.63	1.43	68,261	1,830
2022	120,292,825	5,753,099	114,539,726	104,518,929	109.59	1.25	68,261	1,678
2023	111,979,366	5,212,246	106,767,120	119,882,052	89.06	1.01	77,881	1,371

(1) - Debt service monies available include amounts restricted in the debt service funds repaying the related debt.

(2) - 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, U.S. census, National Center for Education Statistics

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Independent School District No. 191
Direct and Overlapping Debt
June 30, 2023

Table 12

Governmental Unit	2022/23 Taxable Net Tax Capacity	Bonded Debt ¹	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 103,953,471	\$ 111,979,366	100.000 %	\$ 111,979,366
Overlapping Debt				
Dakota County	700,778,020	-	11.4151%	-
Scott County	144,865,723	105,915,000	10.1842%	107,866
City of Apple Valley	77,073,426	22,760,000	0.7868%	1,791
City of Burnsville	97,125,703	45,560,000	68.4889%	312,035
City of Eagan	125,562,555	35,220,000	10.2483%	36,095
City of Savage	28,408,853	29,590,000	47.1489%	139,514
City of Shakopee	38,881,186	43,960,000	3.4953%	15,365
Metropolitan Council	5,878,109,833	238,225,000 ²	1.6119%	38,399
Total Overlapping Debt				<u>651,065</u>
Total Direct and Overlapping Debt				<u>\$ 112,630,431</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.

**Independent School District No. 191
 Legal Debt Margin Information
 Last Ten Fiscal Years**

	Fiscal Year			
	2014	2015	2016	2017
Debt Limit	\$ 906,296,696	\$ 951,986,716	\$ 1,011,131,704	\$ 1,067,125,043
Total Net Debt Applicable to Limit	165,642,782	143,240,787	142,090,806	153,878,208
Legal Debt Margin	\$ 740,653,914	\$ 808,745,929	\$ 869,040,898	\$ 913,246,835
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	18.28%	15.05%	14.05%	14.42%

Legal Debt Margin Calculation for Fiscal Year 2023

Economic Market Value
 Debt Limit (15% of Market Value)

Debt Applicable to Limit:
 General Obligation Bonds
 Annual Appropriation Debt
 Less: Amount Set Aside for Repayment of
 General Obligation Debt
 Total Net Debt Applicable to Limit

Legal Debt Margin

(1) Economic Market Value - Assessment Year 2022
 for taxes payable in 2023

Source: Minnesota Department of Revenue.

Table 13

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,150,340,516	\$ 1,239,580,812	\$ 1,249,694,940	\$ 1,384,802,766	\$ 1,389,585,525	\$ 1,391,697,690
131,225,000	126,015,000	107,540,180	116,293,249	119,603,099	90,025,000
<u>\$ 1,019,115,516</u>	<u>\$ 1,113,565,812</u>	<u>\$ 1,142,154,760</u>	<u>\$ 1,268,509,517</u>	<u>\$ 1,269,982,426</u>	<u>\$ 1,301,672,690</u>
11.41%	10.17%	8.61%	8.40%	8.61%	6.47%

\$ 9,277,984,600 ⁽¹⁾
 1,391,697,690

99,025,000

-

(5,487,111)

93,537,889

\$ 1,298,159,801

**Independent School District No. 191
Demographic and Economic Statistics
Last Ten Years**

Table 14

Calendar Year	City of Burnsville Population (1)	Estimated Personal Income (1)	Per Capita Personal Income (1)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
2013	61,300	\$ 2,933,572,800	\$ 47,856	67,370	9,341	4.5
2014	61,747	3,007,758,117	48,711	67,370	9,213	3.7
2015	61,908	3,128,892,228	50,541	67,370	8,989	3.5
2016	61,849	3,223,384,333	52,117	67,370	8,914	3.5
2017	62,239	3,628,844,895	58,305	67,370	8,563	3.2
2018	62,657	3,793,192,123	60,539	67,370	8,874	2.5
2019	62,785	3,891,225,945	61,977	67,370	8,603	3.0
2020	62,785	4,065,203,180	64,748	68,261	8,010	6.8
2021	64,317	4,164,397,116	64,748	68,261	7,744	3.9
2022	64,627	4,389,918,229	67,927	77,881	7,721	2.5

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, 2022*
- (2) *Estimated personal income is calculated by multiplying the per capital personal income by the City of Burnsville population*
- (3) *Annual school district census, U.S. census, and National Center for Education Statistics*
- (4) *ISD No. 191 - average daily membership (for students served or tuition paid)*

**Independent School District No. 191
Principal Employers**

Table 15

Employer	2023		2014	
	Employees	Rank	Employees	Rank
UTC Aerospace Systems	1,800	1	1,200	2
Independent School District No. 191	1,361	2	1,507	1
Pepsi Bottling Group	500	3	500	4
City of Burnsville	433	4	520	3
Ames Construction	400	5	400	5
Northern Tool & Equipment	300	6	500	6
Target Stores	300	7	300	8
Telex Communications	300	8	300	9
Fabcon Precast	275	9	275	10
Rollx Vans	120	10		
YRC Freight			300	7
Total	5,789		5,802	

Note: Information regarding the percentage of total employment for each employer was not available.

Sources: Ehlers

**Independent School District No. 191
Employees by Classification
Last Ten Years**

Table 16

Employees	Fiscal Years									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Administrators/Principals	54	60	43	51	49	50	50	48	47	47
Confidential/Support Specialist*	-	-	24	43	47	48	51	49	43	57
Teachers	773	779	732	730	741	721	680	649	612	615
Clerical	66	66	63	64	65	58	59	51	47	47
Paraprofessionals	209	211	211	214	213	214	221	190	163	179
Nurses	16	18	16	15	14	14	11	10	13	15
Operations/Maintenance Supervisors	3	3	3	3	3	3	2	2	3	3
Technical Specialists	5	5	10	10	10	11	12	14	13	13
Community Education	36	36	39	51	60	61	56	59	55	60
Cafeteria	75	74	78	76	73	79	88	68	47	56
Custodians	72	73	74	82	80	77	78	73	66	70
Total	<u>1,309</u>	<u>1,325</u>	<u>1,293</u>	<u>1,339</u>	<u>1,355</u>	<u>1,336</u>	<u>1,308</u>	<u>1,213</u>	<u>1,109</u>	<u>1,162</u>

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

Source: STAR report and District payroll records

**Independent School District No. 191
Student to Staff Ratios
Last Ten Years**

Table 17

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
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
2020	16.00	13.00	13.45	13.00
2021	15.00	12.00	13.00	12.00
2022	16.00	12.00	13.55	11.73

Note 1: Information is not yet available for 2023

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.*

Independent School District No. 191
Operating Indicators by Function – Standardized Testing
Last Ten Years

Table 18

	Fiscal Years									
	2014	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023 (4)
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%
Grade 5	60.0	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7%
Grade 7	50.0	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4%
Grade 10	61.0	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2%
MCA Math (See Note 1)										
Grade 3	64.0	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8%
Grade 5	50.0	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2%
Grade 7	48.0	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0%
Grade 11	40.0	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2%
ACT										
Independent School District No. 191										
Average Composite Score	23.0	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3
State Average Composite Score (1)	22.9	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.6	

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test

Note 2: Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT 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. Tests were administered fall of 2020 for the class of of 2020

(3) - Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(4) The State Average Composite Score for the ACT Test was not yet available for FY23

Source: MDE Report Card

**Independent School District No. 191
School Facilities**

Table 19

<u>Facility</u>	<u>Use</u>	<u>Constructed</u>	<u>Acres</u>	<u>Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>	<u>Enrollment (1)</u>
Gideon Pond Elementary	School	1965/1971/1995	13.00	17	75,700	488	381
Edward Neill Elementary	School	1968/1976/1995 1950/1954/1957	10.00	19	68,550	488	386
Vista View Elementary	School	1963/1971/1995	16.50	18	80,069	488	313
Williams Byrne Elementary	School	1967/1971/1995/2016	10.50	24	79,856	650	554
Rahn Elementary	School	1969/1995	16.00	18	67,448	488	366
Sky Oaks Elementary	School	1975	11.00	24	85,850	650	437
Hidden Valley Elementary	School	1989	16.00	24	89,525	650	462
Harriet Bishop Elementary	School	1996	17.36	25	78,107	650	570
Eagle Ridge Junior High	School	1996	31.00	45	132,000	950	553
Nicollet Junior High	School	1970/1995 1955/1958/1962	35.00	50	188,772	1,100	688
Burnsville Senior High	School	1971/1976/1977 1980/1993/1998/2016	63.50	112	524,283	2,750	2,051
Cedar School-Burnsville Alt HS	School	1961/1971	10.00	12	60,952	300	209
Diamondhead Education-Ready to Learn, Early Education, BES Transition Program	Office/ School/ Programs	1971	11.50	16	140,000	430	147
WH/Maintenance		1958/1962/1980	Part of BHS Acreage	N/A	20,780	N/A	N/A

(1) Source: 2022-23 MN Department of Education School ADM Served Report

**Independent School District No. 191
School Lunch Program Data
Last Ten Years**

Table 20

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
2014	8,901	1,057,173	166	6,369	71.55	520,432	49.23	87,674	8.29
2015	8,792	1,074,200	169	6,356	72.30	533,864	49.70	102,744	9.56
2016	8,752	1,067,859	170	6,282	71.77	545,887	51.12	97,590	9.14
2017	8,693	1,082,421	174	6,221	71.56	545,677	50.41	110,524	10.21
2018	8,563	1,040,408	174	5,979	69.83	512,908	49.30	115,231	11.08
2019	8,336	1,030,144	169	6,096	73.12	475,065	46.12	134,711	13.08
2020 (2)	8,086	697,480	116	6,013	74.36	322,177	46.19	100,312	14.38
2021 (3)	-	-	-	-	-	-	-	-	-
2022 (4)	-	-	-	-	-	-	-	-	-
2023	7,096	821,143	165	4,977	70.14	485,216	59.09	89,394	10.89

- (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 Summer Feeding
- (3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 395,527 breakfasts, 465,531 lunches in 2020-21
- (4) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 550,409 breakfasts, 816,238 lunches, and 27,813 snacks in 2021-22

**Independent School District No. 191
Schedule of Insurance Coverage**

Table 21

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Property Coverage:	
Real and Personal Property (Blanketed)	\$ 400,000,000
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	135,000
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	-
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	25,000
Employment Practices Liability Decuctible	25,000
Storage Tank Environmental Impairment Liability	
Per Pollution Condition	1,000,000
Aggregate	1,000,000
Self-Insured Retention	50,000
Cyber Risk Liability	
Policy Aggregate Limit of Liability	1,000,000

**Independent School District No. 191
Student Enrollment
Last Ten Years**

Table 22

Year Ended June 30,	Early Childhood and Voluntary Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
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	653	3,555	3,883	8,355	9,131
2021	235	618	3,334	3,644	7,831	8,560
2022	263	600	3,261	3,596	7,720	8,439
2023	263	575	3,313	3,570	7,721	8,407

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 2009 through 2014	1.250	1.000	0.612	1.115	1.060	1.300
Fiscal 2015 through 2023	1.000	1.000	1.00	1.00	1.00	1.20

Source: Minnesota Department of Education student reporting system - School ADM Served Report

**Independent School District No. 191
Expenditures per Student**

Table 23

	State Average 2022	ISD No. 191 2022
	<u>2022</u>	<u>2022</u>
Expenditures Per Student (ADM) (1)		
General Fund:		
District Level Administration	\$ 757	\$ 674
School Level Administration	553	703
Regular Instruction	6,075	6,800
Career and Technical Instruction	194	279
Special Education	2,743	3,279
Student Activities/Athletics	386	251
Instructional Support Services	788	1,508
Pupil Support Services	545	452
Operations, Maintenance, and Other	1,104	1,258
Student Transportation	890	1,024
Equipment	743	447
Land and Buildings	<u>230</u>	<u>116</u>
Total General Fund Expenditures	<u>\$ 15,010</u>	<u>\$ 16,790</u>
ADM Used Per Profile Model Format		<u>7,919</u>

(1) Average daily membership (ADM) is a measure of student attendance

Note: School District Profiles Report not available for June 30, 2023

Source: Minnesota Department of Education School District Profiles Report - Expenditure Per Average Daily Membership (ADM) Served Plus Tuitioned Out

Independent School District No. 191

**Reports on Government Auditing
Standards, Uniform Guidance
and Legal Compliance**

June 30, 2023

Independent School District No. 191
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**Independent School District No. 191
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

427

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
Child Nutrition Cluster		
Commodities Programs	10.555	\$ 433,486
School Breakfast	10.553	790,866
Type A Lunch	10.555	2,875,824
Summer Food Service	10.559	242,711
Total Child Nutrition Cluster and		<u>4,342,887</u>
Fresh Fruit and Vegetable Grant	10.582	57,258
Child and Adult Care Food Program	10.558	<u>32,575</u>
Total U.S. Department of Agriculture		<u>4,432,720</u>
U.S. Department of Treasury		
Through Minnesota Department of Education		
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>945,545</u>
U.S. Department of Education		
Through Minnesota Department of Education		
Title I, Part A	84.010	1,855,803
Title II, Part A - Improving Teacher Quality	84.367	417,663
Title III, Part A - Language Enhancement	84.365	197,826
Title IV, Part A – Student Support and Academic Enrichment	84.424	124,856
Title VIII: Education for Homeless Children and Youths	84.196	35,001
Federal Adult Basic Education	84.002	68,925
Carl Perkins Career and Technical Education	84.048	91,925
Indian Elementary and Secondary School Assistance	84.060	14,746
Special Education - Infants and Toddlers	84.181	58,356
Javits Gifted and Talented Students Education	84.206	110,643
Special Education Cluster		
Special Education	84.027	1,995,897
Handicapped Early Education	84.173	121,523
Total Special Education Cluster		<u>2,117,420</u>
COVID - Elementary and Secondary Schools Education Relief (ESSER)	84.425D	1,088,995
COVID - ARP Elementary and Secondary Schools Education Relief (ESSER)	84.425U	7,743,263
COVID - ARP Homeless	84.425W	32,968
Total Education Stabilization Funds		<u>8,865,226</u>
Total U.S. Department of Education		<u>13,958,390</u>
U.S. Department of Health and Human Services		
Through Minnesota Department of Education		
COVID - Minnesota Covid-19 Testing	93.323	<u>185,957</u>
Total Federal Expenditures		<u>\$ 19,522,612</u>

See notes to schedule of expenditures of federal awards.

Independent School District No. 191
Notes to Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 – INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

NOTE 5 – INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Basic Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

To the 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 basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ending June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 18, 2023.

Report on Internal Control over Financial Reporting

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

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

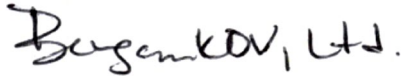
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



St. Cloud, Minnesota
October 18, 2023

**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

To the School Board
Independent School District No. 191
Burnsville, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (Continued)

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 18, 2023, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BergankDV, Ltd.

St. Cloud, Minnesota
October 18, 2023

**Independent School District No. 191
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?	No

Identification of Major Programs

Assistance Listing No:	21.027
Name of Federal Program or Cluster:	Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing No:	84.010
Name of Federal Program or Cluster:	Title I, Part A
Assistance Listing No:	84.425
Name of Federal Program or Cluster:	Education Stabilization Funds
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low risk auditee?	Yes

**Independent School District No. 191
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs.

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Audit Finding 2022-001

Criteria:

The District should have controls in place to ensure compliance with procurement requirements of the State and Local Fiscal Recovery Fund program. This includes approving all purchases and performing a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.

Corrective action was taken for the fiscal year ended June 30, 2023.

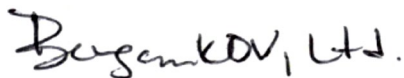
Minnesota Legal Compliance**Independent Auditor's Report**

To the 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 financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, and have issued our report thereon dated October 18, 2023.

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

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



St. Cloud, Minnesota
October 18, 2023



**Agenda IV.B.4.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Stacey Sovine, Executive Director of Administrative Services

Date: November 9, 2023

Re: Policy 406: *Public and Private Personnel Data*

Recommendation: Approve, on a first reading basis, changes to Policy 406 *Public and Private Personnel Data*.

The policy was reviewed at the Policy Review Committee October 24, 2023.

Summary:

- MSBA Legislative changes for provisions regarding labor organizations access to data

Adopted: 12/03
 Reviewed: 1/27/2022
 Revised: 2/10/2022 MSBA 2023
 Rescinds: GBLA

Burnsville-Eagan-Savage School District Policy 406

406 PUBLIC AND PRIVATE PERSONNEL DATA

I. PURPOSE

The purpose of this policy is to provide guidance to Independent School District 191 employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants (“personnel”).

II. GENERAL STATEMENT OF POLICY

- A. All data on individuals collected, created, received, maintained or disseminated by Independent School District 191, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

III. DEFINITIONS

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

operations.

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

IV. PUBLIC PERSONNEL DATA

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

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

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

appointee can be reached, or both at the request of the appointee;

- c. first and last dates of service on the public body;
 - d. the existence and status of any complaints or charges against an appointee; and
 - e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.
3. Notwithstanding paragraph 2., any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.
- E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes. section 13.43, subdivision 2 (b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minn. Stat. 13.43, Subd. subdivision 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources.

Data relating to a complaint or charge against a public official is public only if:

- 1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
- 2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement

Data that is classified as private under another law is not made public by this provision.

V. PRIVATE PERSONNEL DATA

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

- E. An individual's checking account number is private when submitted to a government entity.
- F. Personal data ~~may~~must be disseminated to labor organizations to the extent ~~the reasonable authority determines the dissemination is necessary for the labor organization~~ to conduct elections, investigate and process grievances, notify employees of fee assessments and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination ordered or authorized by the Commissioner of the Bureau of BMS. Employee Social Security numbers are not necessary to implement the provisions of Chapter 179 and 179A.
- The home addresses, nonemployer issued phone numbers and email addresses, dates of birth, and emails or other communications between exclusive representatives and their members, prospective members, and nonmembers are private data on individuals.
- Dissemination of personnel data to a labor organization pursuant to Minnesota Statutes, section 13.43, subdivision 6, shall not subject the school district to liability under Minnesota Statutes, section 13.08.
- Personnel data described under Minnesota Statutes, section 179A.07, subdivision 8, must be disseminated to an exclusive representative under the terms of that subdivision.
- G. Independent School District 191 may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- H. Independent School District 191 may, if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:
1. The person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
 2. A pre-petition screening team conducting an investigation of the employee under Minnesota Statutes section 253.07, subdivision. 1; or
 3. A court, law enforcement agency or prosecuting authority.
- I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of a crime or alleged crime committed by an

employee.

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

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

- L. Independent School District 191 must report to the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes, section 122A.20, subdivision. 2, and shall, upon written request from the licensing board having jurisdiction over a license, provide the licensing board with information about the teacher or administrator from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes, Section 122A.20, ~~subdivision~~ **Subd. 2**.
- M. Private personnel data shall be disclosed to the Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes Ch. 268.
- N. When a report of alleged maltreatment of a student in an elementary, middle school, high school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes Chapter 260, data that are relevant and collected by the school facility about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.
- O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if
 1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or

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

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

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

Minn. Statutes Section 13.41, subdivision. 5, and must provide the PELSB and the licensing division at MDE with the necessary and relevant information to enable the PELSB and MDE's licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minnesota Statutes Section 123B.03, a school board or other school hiring authority must contact the PELSB and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

VI. MULTIPLE CLASSIFICATIONS

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

VII. CHANGE IN CLASSIFICATIONS

Independent School District 191 shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VIII. RESPONSIBLE AUTHORITY

The school district has designated Stacey Sovine, executive director of administrative services ~~human resources~~ as the authority responsible for personnel data.

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

IX. EMPLOYEE AUTHORIZATION/RELEASE FORM

An employee authorization form is included as an addendum to this policy.

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

Minn. Stat. § 13.41 (Licensing Data – Public Data)
 Minn. Stat. § 13.43 (Personnel Data)
 Minn. Stat. § 13.601, subd. 3 (Applicants for Employment)
 Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)
 Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting) ~~P.L.~~
 Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts;
 Termination)
 Minn. Stat. § 123B.03 (Background Check)
 Minn. Stat. § 123B.143, subd. 2 (Disclose Past Buyouts) Minn. Stat. Ch.
 179 (Minnesota Labor Relations Act)
 Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)
 Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)
 Minn. Stat. 260F (Reporting of Maltreatment of Minors)
 Minn. Stat. Ch. 268 (Unemployment Insurance)
 Minn. R. Pt. 1205 (Data Practices)
 P.L. 104-191 9HIPAA)
 45 C.F.R. Parts 160, 162 and 164 (HIPAA Regulations)

Cross References: Policy 206 (Public Participation in School Board Deliberations)
 Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage school District Policy 722 (Public Data
 Requests)
 MSBA Law Bulletin “I” (School Records – Privacy – Access to Data)



**Agenda IV.B.5.
November 9, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Amy Piotrowski,

Date: November 9, 2023

Re: Policy 613: *Graduation Requirements*

Recommendation: Approve, on a first reading basis, changes to Policy 613: *Graduation Requirements*.

The policy was reviewed at the Policy Review Committee October 24, 2023.

Summary:

- MSBA made legislative changes updating definitions and adding ethnic studies course provisions.
The administration updated graduation standards to align with the new legislation.

Adopted: 4/1997

Reviewed: 2/9/2023

Revised: ~~2/27/2023~~ MSBA 2023

Rescinds: IKF

Burnsville-Eagan-Savage School District Policy 613

613 GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

~~A. “Academic standard” means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, or the arts, or (2) a locally adopted expectation for student learning in health, the arts, career and technical education, or world languages.~~

~~B.A.~~ “Credit” means a student’s successful completion of a semester of study or a student’s mastery of the applicable subject matter, as determined by the school district.

~~C.B.~~ “Section 504 Accommodation” means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

~~D.C.~~ “Individualized Education Program” or “IEP” means a written statement developed for a student eligible by law for special education and services.

~~D.~~ “English language learners” or “ELL” student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.

~~E.~~ “Required standard” means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.

IV. DISTRICT ASSESSMENT ADMINISTRATOR

The Assessment, Data and Research Coordinator shall serve as (District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. GRADUATION ASSESSMENT REQUIREMENTS

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels, identification of students' academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and
- B. Consistent with this paragraph and Minnesota Statutes section 120B.125 beginning in grade 6 and no later than grade 9, age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
- C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
- E. Students meeting the state graduation requirements under this section and who are students in grades 9-12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.

- F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students who first enrolled in grade 9 in the ~~2016-2017~~2024-2025 school year or later must successfully complete 46 high school level credits for graduation:

- A. Eight credits of language arts;
- B. Six credits of mathematics sufficient to satisfy all academic standards in mathematics, ~~including algebra II~~;
- ~~C. An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;~~
- ~~DC.~~ Six credits of science, including two credits of physical science, two credits of biology, and two credits of chemistry;
- ~~DE.~~ Seven credits of social studies, including one credit of geography, two credits of world history, two credits of American history, one credit of government & citizenship in 11th or 12th grade, and one credit of economics;
- ~~EF.~~ Two credits in the arts sufficient to satisfy the academic standards;
- ~~FG.~~ One credit of health;
- ~~HG.~~ One credit of physical education sufficient to satisfy the state standards;
- H. One credit of personal finance in grade 10,11, or 12;
- I: Incoming ~~freshman-9th graders~~ must complete one credit of College and Career Planning, required during the ~~freshman-9th grade~~ year. This requirement may be met by:
1. Success 191, AVID Elective 9, college and career planning content-based English language development course, or coursework aligned to IEP transition goals.
 2. Students enrolling in subsequent years will be required to complete an additional elective to meet the total number required for graduation; and
- J. ~~Thirteen~~ Fourteen credits of electives.
- K. Credit equivalencies
1. A one-half credit of economics taught in a school's ~~agriculture-agricultural, food, and natural resources~~ education or business education program or

department may fulfill a one-half credit in social studies under Paragraph E., above, if the credit is sufficient to satisfy all of the academic standards in economics.

2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph D., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph D., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph D., above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph F., above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph D., above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

[Note: Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by the 2027-28 school year.]

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 1. District determined standards, Health (K-12)
 2. District determined standards, Career and Technical Education (K-12) and
 3. District determined standards, World Language (K-12)

- B. Academic standards in health, world languages, and career and technical education will be reviewed as part of the curriculum review process. A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.
- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
1. Minnesota Academic Standards, English Language Arts K-12;
 2. Minnesota Academic Standards, Mathematics K-12;
 3. Minnesota Academic Standards, Science K-12;
 4. Minnesota Academic Standards, Social Studies K-12;
 5. Minnesota Academic Standards, Physical Education K-12; and
 6. Minnesota Academic Standards, Arts K-12.
- B. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
 Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
 Minn. Stat. § 120B.021 (Required Academic Standards)
 Minn. Stat. § 120B.023 (Benchmarks)

Minn. Stat. § 120B.024 (for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce))

Minn. Stat. § 120B.07 (Early Graduation)

Minn. Stat. § 120B.11 (School District Process) for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce)

Minn. Stat. § 120B.125 (Planning for Students’ Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)

Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)

Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)

Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)Minn.

Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)

Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: Burnsville-Eagan-Savage School District Policy 104 (School District Mission Statement)

Burnsville-Eagan-Savage School District Policy 601 (School District Curriculum and Instruction Goals)

Burnsville-Eagan-Savage School District Policy 614 (School District Testing Plan and Procedure)

Burnsville-Eagan-Savage School District Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

Burnsville-Eagan-Savage School District Policy 616 (School District System Accountability)