



**Future Ready. Community Strong.**

## **Regular Meeting Agenda**

Diamondhead Education Center  
200 W. Burnsville Parkway  
Burnsville, MN, 55337  
November 17, 2016  
6:30 PM

(6:00 PM Superintendent Listening Session with Dr. Joe Gothard, Superintendent and Dr. Stacie Stanley, Director of Curriculum, Instruction and Student Support Services)

- I. Call to Order
  - A. Welcome
  - B. Pledge of Allegiance
  - C. Community Strong: DiscoverBHS Report 3  
Presenter: Dave Helke, Principal
  - D. Future Ready: 9th Grade Script Writing Project 21  
Presenter: Amy Stead, Teacher
- II. Business Meeting
  - A. Approval of Agenda
  - B. Consent Agenda  
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 31
    - 2. Approve Personnel Recommendations 33
    - 3. Adopt a Resolution to Accept Donations 35
    - 4. Approve Payroll, Expenditures, Receipts and Investments 41
    - 5. Approve Out-of-State Travel for Board Members 82
    - 6. Appointment of Agent of Record-Workers' Compensation 83
    - 7. Approve Change Orders #153, #200, #203, #208, #209, #210, #212, #213, #214 and #215 for the 2015 Additions and Alterations to Burnsville High School 84
    - 8. Approve Change Order #05 and #06 for the 2016 Alterations to Diamondhead Education Center and Administrative Service Center 110
    - 9. Approve Change Order #018, #019 and #020 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary Schools 117
    - 10. Approve Change Order #012 and #13 for the 2016 Additions and 126

Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary Schools

11. Approve the School Bus Stops at which School Bus Drivers Shall not Activate the Eight-Way Flashing Red Signals and Authorize the Director of Transportation to Modify the List as Necessary as School Bus Routes are Modified 132
12. Approve an Initial Application for Approval of an Extended Field Trip for Burnsville High School Band, Choir, and Orchestra Students to Travel to Italy, Rome, Florence, and Venice During Spring Break 2018 (March 24-31, 2018) 140

III. New Business

- A. Adopt a Resolution Canvassing Returns of Votes of School District General Election 141  
Presenter: Lisa Rider, Executive Director of Business Services
- B. Approve Financial Audit as of June 30, 2016 152  
Presenter: Lisa Rider, Executive Director of Business Services
- C. Accept Director Mackall's Resignation as of December 1, 2016 373  
Presenter: Dan Luth, Chair
- D. Appoint a Treasurer 374  
Presenter: Dan Luth, Chair
- E. Approve, on a First Reading Basis, Policy 533: *Wellness* 375  
Presenter: Dr. Joe Gothard, Superintendent
- F. Approve, on a First Reading Basis, Addendum A and Regulation 902R of Policy 902: *Community Use of School Facilities* 381  
Presenter: Dr. Joe Gothard, Superintendent

IV. Reports

- A. Board of Education Committee Reports 396
- B. Student Representative
- C. Superintendent
- D. Board Members

V. Adjourn



**ONE91**  
Burnsville · Eagan · Savage



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# DiscoverBHS

## Nov. 1, 2016

***Future Ready. Community Strong.***



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Welcome to  
**discoverBHS**

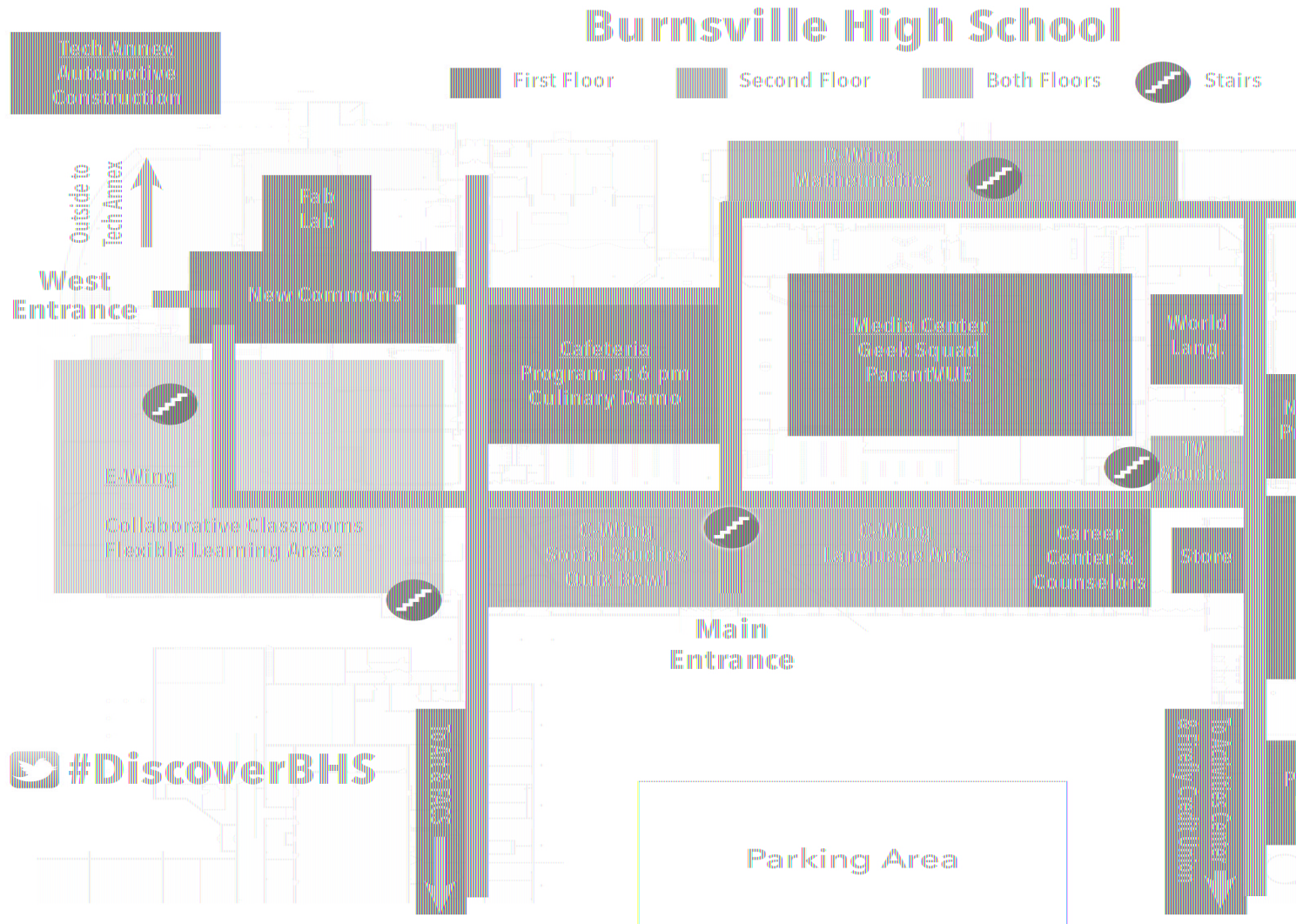


## Overview

- 3rd DiscoverBHS Event
- Held in the fall for the 1st time
- Opportunity for community to see “new” BHS
- Estimated 500 attendees

Welcome to  
**discoverBHS**

# Tours before and after program



















## Organic Social Posts (Pre-Event)

- Facebook - 8 posts, 20,200 reach, 594 clicks, 398 reactions, 17 comments, 31 shares
- Instagram - 8 posts, 113 likes
- Twitter
  - 9 tweets, 16,416 impressions, 1,848 engagements (clicks, likes, etc)
  - Top Tweet - Dan Sandvig picture, 5,445 impressions, 791 total engagements, 51 likes, 14 retweets, 18 link clicks



Being on two sports teams for Burnsville High School has taught me how to organize my schedule and has also taught me social skills that will help me later in my life.

*- Dan, BHS Senior*

**#FUTUREREADY**



Everyone at BHS wants me to be successful and happy and does everything in their power to help me get there. If that doesn't say family, I don't know what will.

- Egeziharya, BHS Senior

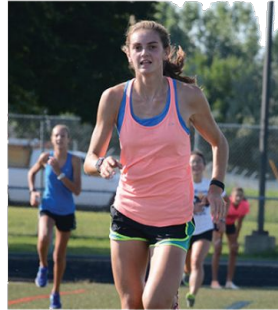
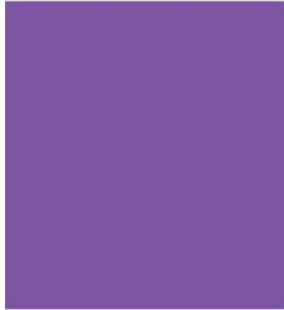
**#COMMUNITYSTRONG**

## Early Follow-Up Survey Results (46 returned)

- Overwhelmingly positive experiences
- Likes: Student tours, student panel, students
- Improvements:
  - Represent tech/trades on panel
  - Hear from students how courses are preparing them for college & career
  - More detailed/interactive self-guided tour

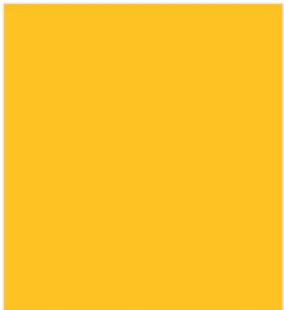
# Thank You!

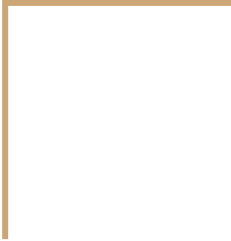
- **Planning Committee**
  - **Katie Burke, Matt Deutsch, MaryLou Dundon, Jeff Marshall, Aaron Tinklenberg**
- **BurnsvilleStrong students & advisors**
- **BHS Teachers & Staff**



Discover your passion, your potential, your pathway.

# discoverBHS





"A Brief Moment in the Life of Angus Bethune"  
By Chris Crutcher

Adapted by BHS students  
with permission



# Grit

Heroes are never perfect, but they're brave, they're authentic, they're courageous, determined, discreet, and they've got grit.

-Wade Davis

“You don’t understand. Superman’s not brave. He’s smart. He’s handsome. He’s even decent. But he’s not brave. He’s indestructible. You can’t be brave when you’re indestructible. It’s guys like you and me that are brave, Angus. Guys who are different and can be crushed – and know it – but go out there anyway.”

# From Where did the Idea Come?

“I’ve had this idea in the back of my head for a few years. When I was asked to coordinate the student directed One Act, I decided to reach out to Chris Crutcher and ask. The worst he could say was, “No.” Did I mention that Chris Crutcher is an award winning YA novelist, who in 2000 received the Margaret Edwards Award from the American Library Association for his lifetime contribution in writing for teens?

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Have you ever instinctively known that something would be perfect? I knew this short story would be perfect for BHS students-but I never dreamed it would have been such a rewarding, authentically validating experience as the one Chris Crutcher afforded our kids. They are doing real world, adult work!

As we began, I decided to ask if he'd be interested in Skyping with us, and he was enthusiastic... One and a half hours of enthusiasm.



## Group Discussions and Establishing Norms

**Listening** and articulating ideas with clarity

**Making** commitment to stay true to the author's voice and tone as much as possible.

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**Adding** characters in spots that bring a new turn in order to break down Angus' long monologues by

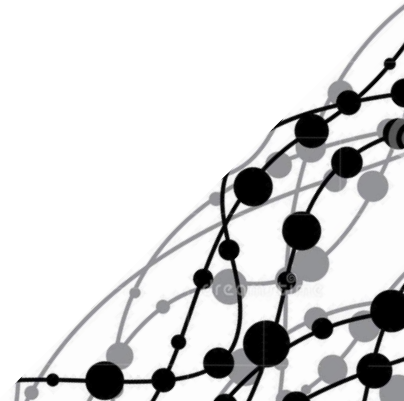
**Learning** from the author to not be afraid to test our boundaries

**Sharing** our vision with a cast and director.



## What We have learned from collaborating on the Angus Bethune Project

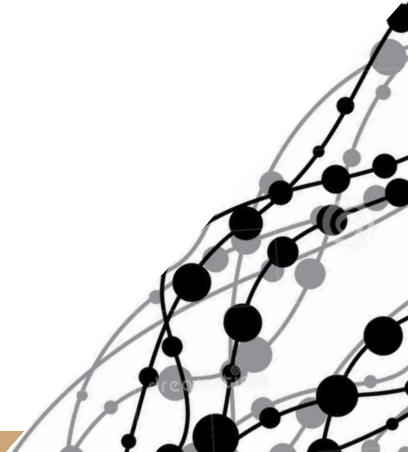
- Learning different perspectives
- Acquiring new skills
- Thinking outside the box
- Developing communication skills
- Enjoying ourselves
- Applying what we learn
- Making determinations with confidence
- Designing a stage presence for our show





# Wrapping it Up

This play is not a social issue play. The characters are not stock characters; they are flawed yet perfect people. Angus Bethune wants his moment, and we hope we are able to give him his **MOMENT** and through his journey let the audience experience that moment!



School Board Minutes  
 INDEPENDENT SCHOOL DISTRICT 191  
 October 27, 2016

The meeting of the Board of Education was called to order by Chair Luth at 6:30 p.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN.

Call to Order

Members present: Directors Currier, VandenBoom, Schmid, Mackall, Alt, Hill, and Luth. Others in attendance were Superintendent Gothard, Student Representative Green, administrators, staff and members of the public.

Attendance

Luth welcomed the audience and asked Hill to lead the Pledge of Allegiance.

Pledge of Allegiance

Public recognition was given to Read for the Record. Superintendent Gothard read The Bear Ate Your Sandwich by Julia Sarcone-Roach to preschool students.

Read for the Record

Moved by Schmid, seconded by VandenBoom, to approve the agenda. Motion carried unanimously (7, 0).

Agenda

Moved by Hill, seconded by Currier, to approve the consent agenda:

Consent Agenda

- Approve minutes of the October 15, 2016 regular school board meeting.
- Personnel recommendations for E. Rocznik, D. Brandon, J. Stiles, A. Ford, M. Kuplic, D. Shigidy, S. Berge, J. Hoffer, S. Wells and K. Wicklace.
- Adopt a resolution to approve and accept donations.
- Approve Sept. payroll checks numbered 718553-718573, and direct deposit notices numbered 620783-623690, in the net amount of \$4,001,368.35. Sept & Oct claims to date represented by checks numbered 448630-449073, 1016429-1016598, and 101613-101677 and wire transfers and adjustments totaling \$15,227,962.53. Accept Sept receipts of \$10,167,016.23 and investments for the General Fund, 2012A Alt Facilities, 2015A School Building Bonds and OPEB of \$61,333,442.54 as of September 30, 2016.
- Approve change orders #198, #199, #201, #202, #204 and #205 for the 2015 Additions and Alterations to Burnsville High School.

Minutes  
 Personnel

Donations  
 Check, deposits,  
 receipts and  
 investments

Change Orders

Motion carried unanimously (7, 0).

Moved by VandenBoom, seconded by Currier, to adopt the formal resolution awarding the sale, determining the form and details, authorizing the execution, delivery, and registration, and providing for the payment of General Obligation Taxable OPEB Refunding Bonds, Series 2016B. A roll call vote was taken. Motion carried unanimously after discussion (7, 0 with Schmid, Mackall, Alt, Luth, VandenBoom, Currier, and Hill voting in favor and none voting against).

Bond Refunding

Received a report on Middle School Updates from Principals Don Leake, Kelly Ronn and Renee Brandner.

Report on Middle School Updates

Received verbal reports from Alt on behalf of the Policy Review Committee; Currier on behalf of the Student Performance and Achievement Committee; and Hill on behalf of the Technology Committee.

Committee Reports

DeeDee Currier gave a report on the October 13, 2016 Listening Session.

Listening Session

Moved by Schmid, seconded by Mackall, to adjourn at 7:56 p.m. to a board workshop. Motion carried unanimously (7, 0).

Adjourn to a Board Workshop

The purpose of the workshop was to preview the audit of the 2015-16 school year. The workshop began at 8:06 p.m. and concluded at 8:51 p.m.

Workshop

November 17, 2016

Jim Schmid, clerk

Date Approved

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

TO: Members, Board of Education  
Joe Gothard, Superintendent

FROM: Stacey Sovine, Executive Director of Human Resources

DATE: November 17, 2016

RE: Recommended Personnel Changes

**Certified**

**Change in Assignment**

Alexandra McLaughlin \*Assignment Increases to 1.0, Elementary Cluster, effective 11/17/16  
Kamala Niffenegger Assignment Increases to .80, Edward Neill, effective 10/31/16  
Melissa Springer Assignment Increases to 1.0 FTE, Hidden Valley, effective 10/31/16

**Resignation**

Linley Gabbert Teacher, Sky Oaks, effective 12/31/16  
Jody Grote Teacher, Vista View, effective 11/17/16

**Classified**

**Appointment**

Arnold Andreasen Replacement EA Level IV, BHS, 7 hrs/day, effective 11/8/16  
Alyssa Beck New CE Assistant, Diamondhead, 4 hrs/day, effective 11/7/16  
Mahdi Elmi New AVID Tutor, District Wide, effective 11/15/16  
Tracy Few \*New AVID Tutor, District Wide, effective 11/17/16  
Emma Field \*New EA Level IV, Nicollet, 7 hrs/day, effective 11/21/16  
Patrick Gibbons Replacement Custodian, Nicollet, 8 hrs/day, effective 11/14/16  
Ruqia Hashi New LTS, EA Level III, Hidden Valley, 5.5 hrs/day, effective 11/2/16  
Elissa Kapusinski New AVID Tutor, District Wide, effective 11/2/16  
Kathryn Linder Replacement Secretary Level IV, Diamondhead, effective 11/15/16  
Sara McCormick Replacement EA Level IV, BHS, 7 hrs/day, effective 11/8/16  
Tara Paul Replacement EA Level II, Sky Oaks, 5 hrs/day, effective 11/8/16  
Patricia Pillard Replacement EA Level II, Sioux Trail, 2 hrs/day, effective 11/3/16  
Rachel Reynolds Replacement EA Level II, Sioux Trail, 2 hrs/day, effective 10/31/16  
Nicolette Rykhus New AVID Tutor, District Wide, effective 10/31/16  
Laura Santos \*Replacement, EA Level II, Sky Oaks, 7.5 hrs/day, effective 11/8/16  
Heidi Wright \*Replacement EA Level II, MWS, 2.5 hrs/day, effective 11/8/16

**Change in Assignment**

Anab Abtow Assignment Changes to EA Level III, 8 hrs/day, effective 11/14/16  
Deborah Arakawa Assignment Changes to EA Level III 6.5 hrs/day, effective 10/31/16  
Randall Austreng Assignment Changes to CE Program Associate, effective 11/1/16  
Rachel Jones Assignment Changes to EA Level II, 6.5 hrs/day, effective 10/31/16  
Dianne Kersterter Assignment Changes to EA Level IV Medial, 6.5 hrs/day, effective 10/31/16  
Grace Livers Assignment Changes to CE Program Associate, 8 hrs/day effective 11/1/16  
Fataneh Sedighidehkordi Assignment Changes to CE Program Associate, effective 11/1/16

**Resignation**

Courtney Campbell EA Level IV, MWS, effective 11/18/16  
Bailly Drayton AVID Tutor, District Wide, effective 11/11/16  
Carolyn Goering EA Level II, Hidden Valley, effective 12/2/16  
Pierce Harrington EA Level IV, Sioux Trail, effective 11/1/16  
Amani Omar EA Level II, Sioux Trail, effective 11/30/16

**Release During Probation**

Hanna Abdurahman EA Level II, Sioux Trail, effective 11/4/16

**Coaches/Co-Curricular Appointment**

Brittnee Anderson Replacement Danceline/Competition, Eagle Ridge, effective Winter Season  
Katie Haycraft \*Replacement Assistant Boys Swim Coach, effective Winter Season

\*added to original report  
Burnsville-Eagan-Savage #191  
Board Meeting – 9/29/16

Mathew Hett  
Christian Martinez  
Chelsea Reynolds  
Jacob Senta  
Sean Simmons  
Caleb Willis

Replacement Assistant Nordic Skiing Coach, BHS, effective Winter Season  
New Position Basketball Coach, Nicollet, effective Winter Season  
\*Replacement Assistant Nordic Ski Coach, effective Winter Season  
Replacement Assistant Boys Hockey Coach, BHS, effective Winter Season  
New Position Basketball Coach, Eagle Ridge, effective Winter Season  
New Position Basketball Coach, Metcalf, effective Winter Season



**Agenda II.B.3.  
November 17, 2016**

**To:** Members, Board of Education  
Dr. Joe Gothard, Superintendent

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

**Date:** November 11, 2016

**Re:** Donations

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

**RESOLUTION TO APPROVE AND ACCEPT DONATIONS**

**WHEREAS,**

1. School Board Policy 706 establishes guidelines for the acceptance of gifts to the District; and
2. Minnesota Statute 123B.02 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 gift, 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 17, 2016.

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Jim Schmid  
Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
10/1/2016	Chadwick Park Book Club	Early Childhood Family Education	Books for new parents to read with their children	\$100.00
9/30/2016	St. John the Baptist Catholic School (Kindergarten Families)	BrainPower In a Backpack	Food donation	Food Drive for BrainPower in a Backpack
10/25/2016	Cedar Diffley BP	John Metcalf Junior High	Fundraiser	\$109.10
10/14/2016	Ted Ault	Burnsville Alternative High School	To provide staff with lunch	2 \$100 gift cards for Jimmy John's
4/13/2016	3 M FOUNDATION	Burnsville Alternative High School	SCIENCE GRANT	\$250.00
10/25/2016	Unknown	Edward Neill Elementary	K. Allman	\$500.00
11/4/2016	Brenda Hopper	District 191	students	Gemeinhardt 2S Flute (\$200.00 value)
11/4/2016	Beth Anderson	District 191	students	French horn (valued at \$200.00)
11/4/2016	Mary Belongie	District 191	students	instrument (valued at \$90.00)
11/4/2016	Linda Nelson	District 191	students	clarinet (valued at \$200.00)
11/4/2016	Diane Radtke	District 191	students	Gemeinhardt M2 flute (valued at \$75.00)
11/7/2016	Dawn Anderson	District 191	new clothing and personal care products for students	Socks, underwear, personal care items
11/5/2016	anonymous	Eagle Ridge Middle School	\$1500.00	Theater/Drama Program Donation
11/9/2016	Dawn Anderson - Closet of Hope Clothing Ministry Bloomington Covenant Church	Sioux Trail Elementary	Supplies for students to use.	Six boxes of school supplies & student supplies.
11/1/2016	Christian Sivongxay	Eagle Ridge Middle School		\$0.10
11/1/2016	Nawal Abdi	Eagle Ridge Middle School		\$1.00
11/1/2016	Macias Hill	Eagle Ridge Middle School		\$1.00
11/1/2016	Sah Vang-Bouphasavanh	Eagle Ridge Middle School		\$2.59
11/1/2016	Keziah Alvarez Barrera	Eagle Ridge Middle School		\$5.00

11/1/2016	Arianna Evenstad	Eagle Ridge Middle School		\$5.00
11/1/2016	London Ourn	Eagle Ridge Middle School		\$5.00
11/1/2016	David Panmany	Eagle Ridge Middle School		\$5.00
11/1/2016	Aalunya Teso	Eagle Ridge Middle School		\$9.00
11/1/2016	Ali Bashir	Eagle Ridge Middle School		\$9.60
11/1/2016	Kallie Andring	Eagle Ridge Middle School		\$10.00
11/1/2016	Quintessa Antilla	Eagle Ridge Middle School		\$10.00
11/1/2016	Corrina Benson	Eagle Ridge Middle School		\$10.00
11/1/2016	Samantha Bowlby	Eagle Ridge Middle School		\$10.00
11/1/2016	Abigail Briese	Eagle Ridge Middle School		\$10.00
11/1/2016	Owen Cadwell	Eagle Ridge Middle School		\$10.00
11/1/2016	Lexxis Chanthabouasy	Eagle Ridge Middle School		\$10.00
11/1/2016	Qiuting Fang	Eagle Ridge Middle School		\$10.00
11/1/2016	Michael Fisher	Eagle Ridge Middle School		\$10.00
11/1/2016	Erin Fretheim	Eagle Ridge Middle School		\$10.00
11/1/2016	Jiayu Hu	Eagle Ridge Middle School		\$10.00
11/1/2016	Cynthia Kerubo	Eagle Ridge Middle School		\$10.00
11/1/2016	Hayden Mathews	Eagle Ridge Middle School		\$10.00
11/1/2016	Bryce Moore	Eagle Ridge Middle School		\$10.00
11/1/2016	Chavy Ngov	Eagle Ridge Middle School		\$10.00
11/1/2016	Haylee Peka	Eagle Ridge Middle School		\$10.00
11/1/2016	Shreyas Pothini	Eagle Ridge Middle School		\$10.00
11/1/2016	Sophie Potter	Eagle Ridge Middle School		\$10.00
11/1/2016	Ruby Pozorski	Eagle Ridge Middle School		\$10.00
11/1/2016	Tia Rian	Eagle Ridge Middle School		\$10.00
11/1/2016	Jonathan Rojo	Eagle Ridge Middle School		\$10.00

11/1/2016	Sothyna Sath	Eagle Ridge Middle School		\$10.00
11/1/2016	Owen Skonseng	Eagle Ridge Middle School		\$10.00
11/1/2016	Paul Spomer	Eagle Ridge Middle School		\$10.00
11/1/2016	Andrew Stiegler	Eagle Ridge Middle School		\$10.00
11/1/2016	Allexies Suvanphim	Eagle Ridge Middle School		\$10.00
11/1/2016	Julia Valois	Eagle Ridge Middle School		\$10.00
11/1/2016	Mansfield Yiu	Eagle Ridge Middle School		\$10.00
11/1/2016	Kevin Zaldana Portillo	Eagle Ridge Middle School		\$10.00
11/1/2016	Lynn Hoffart	Eagle Ridge Middle School		\$14.00
11/1/2016	Walter Weber	Eagle Ridge Middle School		\$14.00
11/1/2016	Ashley Cruz-Gomez	Eagle Ridge Middle School		\$15.00
11/1/2016	Niles Hatting	Eagle Ridge Middle School		\$15.00
11/1/2016	Brian Chhuoy	Eagle Ridge Middle School		\$16.00
11/1/2016	Evan Otto	Eagle Ridge Middle School		\$17.00
11/1/2016	Kade Bowar	Eagle Ridge Middle School		\$20.00
11/1/2016	Trent Buus	Eagle Ridge Middle School		\$20.00
11/1/2016	Enrique Calderon	Eagle Ridge Middle School		\$20.00
11/1/2016	Adam Chudecke	Eagle Ridge Middle School		\$20.00
11/1/2016	Chloe Dawson	Eagle Ridge Middle School		\$20.00
11/1/2016	Jonah Dawson	Eagle Ridge Middle School		\$20.00
11/1/2016	Tyler Delander	Eagle Ridge Middle School		\$20.00
11/1/2016	Ian Duncan	Eagle Ridge Middle School		\$20.00
11/1/2016	Alexander Higgins	Eagle Ridge Middle School		\$20.00
11/1/2016	Jack Holmstrom	Eagle Ridge Middle School		\$20.00
11/1/2016	Aydin Kabir	Eagle Ridge Middle School		\$20.00
11/1/2016	Calvin Kruger	Eagle Ridge Middle School		\$20.00

11/1/2016	Faith Miller	Eagle Ridge Middle School		\$20.00
11/1/2016	Benjamin Nagel	Eagle Ridge Middle School		\$20.00
11/1/2016	Emily Nash	Eagle Ridge Middle School		\$20.00
11/1/2016	Bryan Prieto Nochez	Eagle Ridge Middle School		\$20.00
11/1/2016	Everett Sandbo	Eagle Ridge Middle School		\$20.00
11/1/2016	Violet Schouten	Eagle Ridge Middle School		\$20.00
11/1/2016	Evelynn Shero	Eagle Ridge Middle School		\$20.00
11/1/2016	Jasper Strayer	Eagle Ridge Middle School		\$20.00
11/1/2016	Jayshawn Wright	Eagle Ridge Middle School		\$20.00
11/1/2016	Morgan Zenner	Eagle Ridge Middle School		\$20.00
11/1/2016	Payton Bunnell	Eagle Ridge Middle School		\$25.00
11/1/2016	Maxwell Corcoran	Eagle Ridge Middle School		\$25.00
11/1/2016	Robert Weibel	Eagle Ridge Middle School		\$25.00
11/1/2016	Joel Bogonko	Eagle Ridge Middle School		\$30.00
11/1/2016	Charles McGuire	Eagle Ridge Middle School		\$30.00
11/1/2016	Kellen Mingo	Eagle Ridge Middle School		\$30.00
11/1/2016	Averie Pritchard	Eagle Ridge Middle School		\$30.00
11/1/2016	Wei Huang	Eagle Ridge Middle School		\$35.00
11/1/2016	Kylie White	Eagle Ridge Middle School		\$35.00
11/1/2016	Joshua Dorsett	Eagle Ridge Middle School		\$40.00
11/1/2016	Nathaniel Grenke	Eagle Ridge Middle School		\$40.00
11/1/2016	Ema Handzija	Eagle Ridge Middle School		\$40.00
11/1/2016	Matthew Kennedy	Eagle Ridge Middle School		\$40.00
11/1/2016	Tate Pritchard	Eagle Ridge Middle School		\$40.00
11/1/2016	Ryan Sosinske	Eagle Ridge Middle School		\$40.00
11/1/2016	McKenzie Weller	Eagle Ridge Middle School		\$40.00

11/1/2016	Katherine Coppa	Eagle Ridge Middle School		\$50.00
11/1/2016	Benjamin Edwards	Eagle Ridge Middle School		\$50.00
11/1/2016	Samuel Edwards	Eagle Ridge Middle School		\$50.00
11/1/2016	Lilyan Haller	Eagle Ridge Middle School		\$50.00
11/1/2016	Katelyn Hess	Eagle Ridge Middle School		\$50.00
11/1/2016	Myles Jordan	Eagle Ridge Middle School		\$50.00
11/1/2016	Joseph Marko	Eagle Ridge Middle School		\$50.00
11/1/2016	Mario Nesvig	Eagle Ridge Middle School		\$50.00
11/1/2016	Maisy Scheuneman	Eagle Ridge Middle School		\$50.00
11/1/2016	Aiyana Taipe	Eagle Ridge Middle School		\$50.00
11/1/2016	Lexa Edberg	Eagle Ridge Middle School		\$57.80
11/1/2016	Kailyn Jonland	Eagle Ridge Middle School		\$60.00
11/1/2016	Kira McAllister	Eagle Ridge Middle School		\$60.00
11/1/2016	Elizabeth Hovde	Eagle Ridge Middle School		\$61.15
11/1/2016	Taylor Oakgrove	Eagle Ridge Middle School		\$70.00
11/1/2016	Emma Gray	Eagle Ridge Middle School		\$74.00
11/1/2016	Norah Selby	Eagle Ridge Middle School		\$85.00
11/1/2016	Kazia Johnson	Eagle Ridge Middle School		\$87.00
11/1/2016	Savannah Drum	Eagle Ridge Middle School		\$100.00
11/1/2016	Peter Voigt	Eagle Ridge Middle School		\$100.00
11/1/2016	Eduardo Hernandez Salinas	Eagle Ridge Middle School		\$110.00
11/1/2016	Jake Struzyk	Eagle Ridge Middle School		\$113.00
11/1/2016	Liam Johnson	Eagle Ridge Middle School		\$140.00
11/1/2016	Quynh-Anh Pham	Eagle Ridge Middle School		\$166.00
11/1/2016	Hunter Chester	Eagle Ridge Middle School		\$225.00

Total monetary contributions to accept: **\$4,377.34**



**Agenda II.B.4  
Nov 8, 2016**

**TO: Dr. Joe Gothard, Superintendent and Board of Education**  
**FROM: Lisa K. Rider, Executive Director of Business Services**  
**DATE: Nov 17, 2016**  
**RE: October Payroll, Claims and Receipts**

**RECOMMENDATION:** That the Board approves Oct payroll checks numbered 718574-718604, and Direct Deposit notices numbered 623692-626778, in the net amount of \$4,095,074.08. Oct & Nov claims to date represented by checks numbered 449074-449615, 1016599-1016748, and 101678-101736 and wire transfers and adjustments totaling \$10,740,082.69. Also, that the Board accepts Oct receipts of \$14,012,819.29 and investments for the General Fund, 2012A Alt Facilities, 2015A School Building Bonds and OPEB of \$57,262,659.81 as of October 31, 2016.

October payroll, wire transfers, claims and receipts have been prepared under the direction of Gordon Winterlin, Director of Accounting, and are presented for approval by the School Board. I would be glad to answer any questions.

LKR/mw

**INDEPENDENT SCHOOL DISTRICT 191  
FINANCIAL REPORT  
October 2016**

**Cash Receipts**

Receipts	\$14,012,819.29
Miscellaneous Adjustments	

**TOTAL OCTOBER CASH RECEIVED**

14,012,819.29

**CASH DISBURSEMENTS**

October

Regular Payroll Checks	718574-718604	\$4,095,074.08
Direct Deposit Notices	623692-626778	

Sep payables previously approved:	\$501,635.53
Oct Claims previously approved:	\$1,512,014.91

October Claims:	\$3,444,093.74
	449074-449292
	449387-449442
	1016599-1016708
	101678-101723

October Wire Transfers	\$5,475,362.56
Miscellaneous Adjustments	<u>\$12,364.46</u>

**TOTAL OCTOBER CASH DISBURSED**

15,040,545.28

**TOTAL EXPENSES TO BE APPROVED**

October Cash Disbursed	\$15,040,545.28
Less: Items Previously Approved	-\$2,013,650.44

Plus: Oct Payables	\$561,021.92
Checks	449293-449386
	449542-449615

Nov Claims:	\$1,247,240.01
Checks	449443-449541
	1016709-1016748
	101724-101736

**TOTAL TO BE APPROVED**

14,835,156.77

	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>Total 10/31/2016</u>
GENERAL FUND	\$124,190.18	\$30,426,432.80	\$30,550,622.98
OPEB	\$263,651.97	\$9,238,262.00	\$9,501,913.97
OPEB EQUITY INV THROUGH OCTOBER 31, 2016	\$92,517.05	\$3,975,630.11	\$4,068,147.16
2015A SCHOOL BUILDING BONDS	\$2,885,899.81	\$8,987,500.09	\$11,873,399.90
2012A ALT FACILITIES	<u>\$768,575.80</u>	<u>\$500,000.00</u>	<u>\$1,268,575.80</u>
	<u>\$4,134,834.81</u>	<u>\$53,127,825.00</u>	<u>\$57,262,659.81</u>

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



# Total Portfolio Report CAR

As of: 10/31/16

PMA Financial Network, Inc.

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

## BURNSVILLE ISD 191 / GENERAL FUND

2960

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$124,190.18	\$124,190.18	
SEC	34831	1	06/12/15	12/12/16	Berkshire Bank Certificate of Deposit	\$249,000.00	\$249,000.00	0.517
TS	233240	1	10/31/16	01/11/17	MN TRUST TERM SERIES	\$2,002,564.39	\$2,000,000.00	0.650
CD	220225	1	02/11/16	01/26/17	MAINSTREET BANK	\$249,929.19	\$248,400.00	0.642
CD	220226	1	02/11/16	01/26/17	BREMER BANK, NA	\$249,943.31	\$248,400.00	0.648
CD	220227	1	02/11/16	01/26/17	NOA BANK	\$249,988.64	\$248,700.00	0.540
CD	220248	1	02/12/16	01/26/17	BOFI FEDERAL BANK	\$3,120,232.59	\$3,104,500.00	0.530
TS	233219	1	10/31/16	01/26/17	MN TRUST TERM SERIES	\$2,904,562.14	\$2,900,000.00	0.660
CD	220214	1	02/11/16	02/13/17	MODERN BANK, NATIONAL ASSOCIATION	\$139,800.10	\$138,765.00	0.740
CD	220215	1	02/11/16	02/13/17	ERICSON STATE BANK	\$249,926.60	\$248,200.00	0.690
CD	220216	1	02/11/16	02/13/17	AFFILIATED BANK	\$249,926.60	\$248,200.00	0.690
CD	220217	1	02/11/16	02/13/17	COMMUNITY STATE BANK - OK	\$249,945.36	\$248,200.00	0.697
CD	220218	1	02/11/16	02/13/17	SAVOY BANK	\$249,902.43	\$248,300.00	0.640
CD	220219	1	02/11/16	02/13/17	CRESTMARK BANK	\$249,902.43	\$248,300.00	0.640
CD	220220	1	02/11/16	02/13/17	NEWBANK, NA	\$249,902.43	\$248,300.00	0.640
CD	220221	1	02/11/16	02/13/17	TALMER BANK AND TRUST	\$249,960.14	\$248,200.00	0.703
CD	220222	1	02/11/16	02/13/17	FLAGLER BANK	\$127,703.13	\$126,935.00	0.600
CD	220223	1	02/11/16	02/13/17	TWO RIVERS BANK & TRUST	\$249,903.03	\$248,300.00	0.640
CD	220224	1	02/11/16	02/13/17	CENTRUE BANK	\$249,921.80	\$248,300.00	0.648
SEC	36016	1	09/10/15	03/10/17	Capital One Bank (usa), National Association Certificate of Deposit	\$248,000.00	\$248,000.00	0.718
CD	221437	1	03/01/16	03/13/17	CENTRAL BANK	\$249,950.14	\$248,300.00	0.640
CD	221438	1	03/01/16	03/13/17	ABC BANK / AUSTIN BANK OF CHICAGO	\$249,985.42	\$248,300.00	0.657
CD	221439	1	03/01/16	03/13/17	BANK OF THE WEST	\$249,969.70	\$248,400.00	0.612
CD	221519	1	03/02/16	03/13/17	TALMER BANK AND TRUST - C	\$1,764,997.36	\$1,755,000.00	0.553
CD	215192	1	09/04/15	03/28/17	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$3,779,332.19	\$3,750,000.00	0.500
SEC	36587	1	11/24/15	07/14/17	Federal Home Loan Mortgage Corporation Note	\$1,500,000.00	\$1,499,932.80	0.753
CD	223056	1	04/07/16	07/26/17	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$3,023,435.80	\$3,000,000.00	0.600
CD	230002	1	08/17/16	08/17/17	STATE BANK OF INDIA (NY)	\$249,921.25	\$248,400.00	0.612
CD	230003	1	08/17/16	08/17/17	HIGH PLAINS BANK	\$248,586.03	\$247,100.00	0.601
CD	230004	1	08/17/16	08/17/17	GRANITE COMMUNITY BANK / FIRST NB OF COLD SPRING	\$249,964.92	\$248,400.00	0.630
CD	230005	1	08/17/16	08/17/17	BANK OF SPRINGFIELD	\$248,812.53	\$247,300.00	0.612
SEC	38091	1	09/01/16	08/31/17	Safra National Bank Certificate of Deposit	\$248,000.00	\$248,000.00	0.600
CD	223724	1	05/02/16	01/26/18	PREMIER BANK	\$249,908.02	\$246,900.00	0.701
CD	223725	1	05/02/16	01/26/18	REPUBLIC BANK OF CHICAGO	\$249,902.04	\$246,900.00	0.700
CD	230000	1	08/17/16	01/26/18	CFG COMMUNITY BANK	\$249,974.65	\$247,500.00	0.693
CD	230001	1	08/17/16	01/26/18	BANK OF THE OZARKS	\$249,895.85	\$247,600.00	0.649
CD	229998	1	08/17/16	02/09/18	EAST BOSTON SAVINGS BANK	\$249,945.22	\$247,200.00	0.749
CD	229999	1	08/17/16	02/09/18	CAPITAL BANK NA	\$249,966.87	\$247,400.00	0.700
CD	229997	1	08/17/16	02/20/18	TBK BANK, SSB / THE NATIONAL BANK	\$247,169.61	\$244,400.00	0.749
SEC	38090	1	08/31/16	02/28/18	Independence Bank Of Kentucky Certificate of Deposit	\$249,000.00	\$249,000.00	0.701
CD	232867	1	10/18/16	04/18/18	US METRO BANK	\$249,977.02	\$247,200.00	0.750
CD	232868	1	10/18/16	04/18/18	EAGLEBANK / VIRGINIA HERITAGE BANK	\$249,977.43	\$247,200.00	0.750

**BURNSVILLE ISD 191 / GENERAL FUND**

**2960**

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
SEC	38699	1	10/26/16	04/26/18	Capital One, National Association Certificate of Deposit	\$248,000.00	\$248,000.00	0.985
SEC	38701	1	10/28/16	04/27/18	Synovus Bank Certificate of Deposit	\$248,000.00	\$248,000.00	0.818
CD	229994	1	08/17/16	08/17/18	PACIFIC WESTERN BANK	\$249,849.36	\$244,900.00	1.011
CD	229995	1	08/17/16	08/17/18	FARMERS & MERCHANTS UNION BANK	\$249,879.07	\$245,500.00	0.892
CD	229996	1	08/17/16	08/17/18	INDEPENDENCE BANK- MT	\$249,957.57	\$246,300.00	0.743
CD	230012	1	08/18/16	08/21/18	SOLARITY CREDIT UNION	\$1,521,540.91	\$1,500,000.00	0.720
SEC	38088	1	08/24/16	08/24/18	Yadkin Bank Certificate of Deposit	\$249,000.00	\$249,000.00	0.738
SEC	38086	1	08/25/16	08/27/18	Bankunited, NA Certificate of Deposit	\$248,000.00	\$248,000.00	0.851
SEC	38087	1	08/31/16	08/31/18	Wells Fargo Bank, NA - Sd Certificate of Deposit	\$249,000.00	\$249,000.00	0.951
SEC	38089	1	08/31/16	08/31/18	Guaranty Bank And Trust Company Certificate of Deposit	\$249,000.00	\$249,000.00	0.751
CD	232865	1	10/18/16	10/25/18	ACB BANK	\$249,961.39	\$245,500.00	0.900
CD	232866	1	10/18/16	10/25/18	FREEMPORT STATE BANK	\$249,979.96	\$245,800.00	0.842

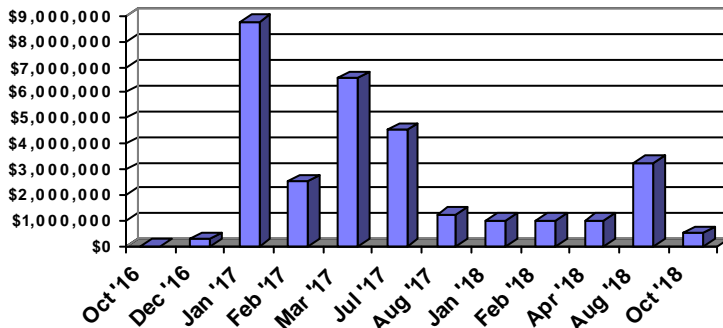
Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.

**Total Amount --> \$30,736,044.80 \$30,550,622.98**

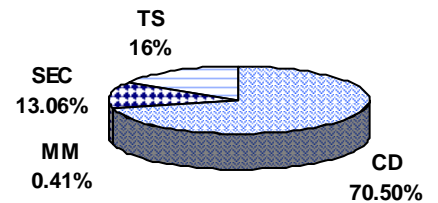
**Time and Dollar Weighted Portfolio Yield: 0.700 %**

**Weighted Average Portfolio Maturity: 242.62 Days**

**MM: 0.41%**  
**CD's: 70.51%**  
**CP: 0.00%**  
**SEC: 13.04%**



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type



# Total Portfolio Report CAR

As of: 10/31/16

PMA Financial Network, Inc.

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

## BURNSVILLE ISD 191 / 2009 OPEB TRUST

3596

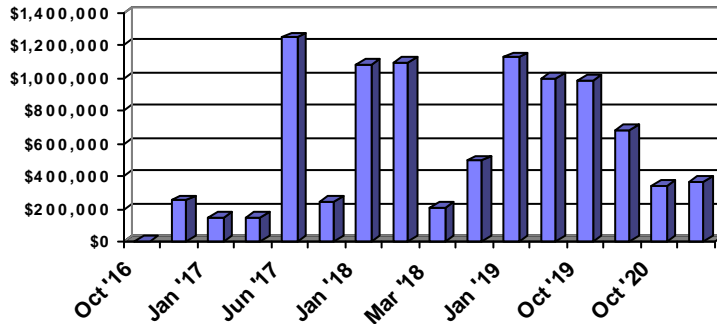
Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$263,651.97	\$263,651.97	
CD	187466	1	07/02/13	11/14/16	DAKOTA COMMUNITY BANK & TRUST, NA	\$249,965.13	\$244,200.00	0.700
CD	192889	1	01/13/14	01/13/17	FAR EAST NATIONAL BANK	\$144,811.46	\$140,800.00	0.949
SEC	23783	1	12/20/10	02/01/17	Woodridge Illinois Taxable	\$150,000.00	\$150,000.00	3.350
CD	230007	1	08/18/16	06/30/17	ALLIANT CREDIT UNION	\$248,797.62	\$247,600.00	0.559
CD	230008	1	08/18/16	06/30/17	LANDMARK COMMUNITY BANK	\$248,882.70	\$247,700.00	0.552
CD	230009	1	08/18/16	06/30/17	BOFI FEDERAL BANK	\$249,984.92	\$248,800.00	0.550
CD	230010	1	08/18/16	06/30/17	USAMERIBANK	\$248,881.85	\$247,700.00	0.551
CD	230011	1	08/18/16	06/30/17	ENERBANK USA	\$248,881.96	\$247,700.00	0.551
SEC	30736	1	09/25/13	09/25/17	Cit Bank Certificate of Deposit	\$247,000.00	\$247,000.00	1.508
CD	205079	1	01/08/15	01/08/18	FIRST FREEDOM BANK	\$164,252.21	\$159,400.00	1.012
CD	205080	1	01/08/15	01/08/18	TRUSTONE FINANCIAL FEDERAL CREDIT UNION	\$249,684.73	\$241,600.00	1.111
CD	205081	1	01/08/15	01/08/18	HIBERNIA BANK	\$207,054.62	\$201,000.00	1.003
CD	192888	1	01/13/14	01/16/18	INDUSTRIAL & COMMERCIAL BANK OF CHINA	\$210,686.40	\$200,000.00	1.332
SEC	33742	1	01/14/15	01/16/18	Goldman Sachs Bank USA Certificate of Deposit	\$248,000.00	\$248,000.00	1.404
CD	205817	1	02/03/15	02/05/18	ADIRONDACK BANK	\$240,475.35	\$234,000.00	0.921
CD	205818	1	02/03/15	02/05/18	FIRST NB OF MCGREGOR	\$102,681.43	\$100,000.00	0.891
CD	205819	1	02/03/15	02/05/18	FIRST NATIONAL BANK	\$249,815.96	\$243,000.00	0.932
SEC	33857	1	02/05/15	02/05/18	Ally Bank Certificate of Deposit	\$248,000.00	\$248,000.00	1.154
CD	182782	1	02/15/13	02/15/18	PLAINS COMMERCE BANK	\$249,902.70	\$236,400.00	1.142
CD	208034	1	03/24/15	03/26/18	PEAPACK-GLADSTONE BANK	\$208,860.51	\$203,000.00	0.960
SEC	30731	1	09/25/13	09/25/18	Discover Bank Certificate of Deposit	\$247,000.00	\$247,000.00	2.013
SEC	30738	1	09/25/13	09/25/18	Compass Bank Certificate of Deposit	\$247,000.00	\$247,000.00	1.962
CD	192886	1	01/13/14	01/14/19	M.Y. SAFRA BANK	\$248,142.42	\$228,500.00	1.717
CD	192887	1	01/13/14	01/14/19	STEARNS BANK NA (N)	\$248,500.88	\$230,700.00	1.542
SEC	28287	1	10/09/12	01/15/19	Lakewood Township NJ Ref	\$630,000.00	\$630,000.00	1.580
SEC	28397	1	11/15/12	08/15/19	DENTON TX INDEP SCH DIST TXBL -REF - SER C	\$1,000,000.00	\$1,000,000.00	1.520
CD	232809	1	10/14/16	10/15/19	GBC INTERNATIONAL BANK	\$249,730.21	\$241,800.00	1.092
CD	232810	1	10/14/16	10/15/19	LUANA SAVINGS BANK	\$237,251.62	\$230,000.00	1.050
CD	232811	1	10/14/16	10/15/19	CITIZENS STATE BANK OF LA CROSSE	\$106,113.69	\$103,200.00	0.940
SEC	28316	1	10/15/12	10/15/19	ABERDEEN TWP NJ REF	\$390,000.00	\$390,000.00	1.570
SEC	28317	1	10/16/12	12/01/19	FAIRFIELD & UNION OH LOCAL SCH DIST	\$330,000.00	\$294,162.00	1.620
SEC	28355	1	10/19/12	12/01/19	COOK CNTY IL HIGH SCH DIST #205 THORNTON TWP	\$350,000.00	\$350,000.00	1.939
SEC	38171	1	09/02/16	10/01/20	City of New York NY	\$345,000.00	\$345,000.00	1.450
SEC	38170	1	09/02/16	03/01/21	City of Rochester NH	\$365,000.00	\$365,000.00	1.490

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield &amp; Weighted Average Portfolio Maturity are calculated only on the CD, CP, &amp; SEC desk.</i>						<b>Total Amount --&gt;</b>	<b>\$9,674,010.34</b>	<b>\$9,501,913.97</b>

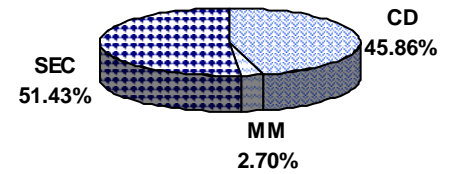
**Time and Dollar Weighted Portfolio Yield: 1.425 %**

**Weighted Average Portfolio Maturity: 688.36 Days**

**MM: 2.77%**  
**CD's: 47.12%**  
**CP: 0.00%**  
**SEC: 50.11%**



**Portfolio Maturity Summary - Maturing \$/Month**



**Portfolio Allocation by Transaction Type**



# Total Portfolio Report CAR

As of: 10/31/16

PMA Financial Network, Inc.

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

## BURNSVILLE ISD 191 / 2015A BONDS

5762

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$2,885,899.81	\$2,885,899.81	
SDA					Savings Deposit Account - CITIBANK (SDA)	\$0.09	\$0.09	
TS	232645	1	10/11/16	11/14/16	MN TRUST TERM SERIES	\$1,500,894.25	\$1,500,000.00	0.640
CD	209357	1	05/08/15	11/17/16	SONABANK	\$249,995.36	\$248,100.00	0.499
CD	220579	1	02/19/16	11/17/16	T BANK, NA	\$249,946.67	\$249,000.00	0.510
CD	220580	1	02/19/16	11/17/16	FINANCIAL FEDERAL BANK	\$249,927.78	\$249,000.00	0.500
CD	218112	1	12/01/15	12/01/16	KS STATEBANK / KANSAS STATE BANK OF MANHATTAN	\$249,965.10	\$248,200.00	0.711
TS	233179	1	10/31/16	12/01/16	MN TRUST TERM SERIES	\$5,002,675.34	\$5,000,000.00	0.630
CD	224322	1	05/19/16	12/15/16	BANK OF CHINA	\$249,445.98	\$248,700.00	0.521
CD	224323	1	05/19/16	12/15/16	FREEDOM BANK OF VIRGINIA	\$249,539.32	\$248,800.00	0.516
CD	224324	1	05/19/16	12/15/16	FIELDPOINT PRIVATE BANK & TRUST	\$249,542.40	\$248,800.00	0.520
CD	224325	1	05/19/16	12/15/16	TEXAS CAPITAL BANK	\$249,428.39	\$248,700.00	0.510
CD	224087	1	05/11/16	01/13/17	FIRST COMMONS BANK NA	\$249,961.26	\$249,100.00	0.511
CD	224088	1	05/11/16	01/13/17	FIRST SECURITY BANK - HENDRICKS	\$249,961.93	\$249,100.00	0.511

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

Total Amount --> \$11,887,183.68 \$11,873,399.90

Time and Dollar Weighted Portfolio Yield: 0.593 %

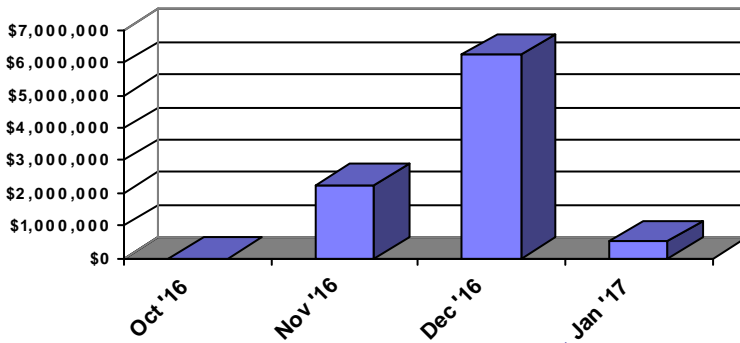
Weighted Average Portfolio Maturity: 23.42 Days

MM: 24.31%

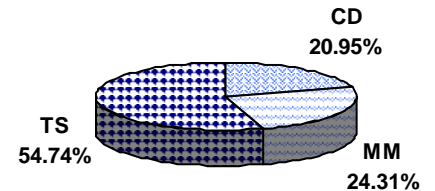
CD's: 20.95%

CP: 0.00%

SEC: 0.00%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type



# Total Portfolio Report CAR

As of: 10/31/16

PMA Financial Network, Inc.

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

## BURNSVILLE ISD 191 / 2012A ALT FACILITY

5070

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$768,575.80	\$768,575.80	
TS	232644	1	10/11/16	11/14/16	MN TRUST TERM SERIES	\$250,149.05	\$250,000.00	0.640
TS	233178	1	10/31/16	12/01/16	MN TRUST TERM SERIES	\$250,133.77	\$250,000.00	0.630
<b>Total Amount --&gt;</b>						<b>\$1,268,858.62</b>	<b>\$1,268,575.80</b>	

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

Time and Dollar Weighted Portfolio Yield: **0.633 %**

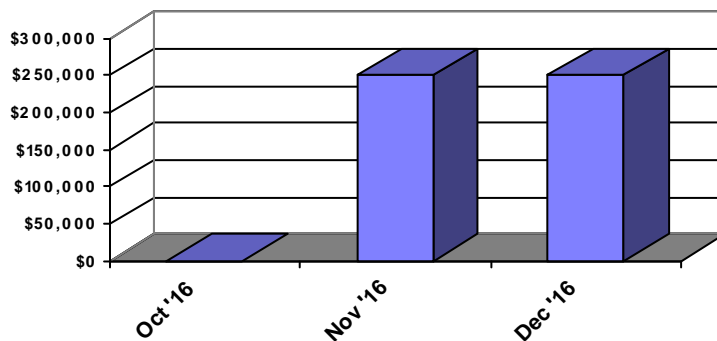
Weighted Average Portfolio Maturity: **8.87 Days**

**MM: 60.59%**

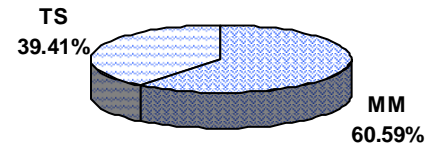
**CD's: 0.00%**

**CP: 0.00%**

**SEC: 0.00%**



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type

## October 2016

### Wire Transfers

<b>Date</b>	<b>From</b>	<b>To</b>	<b>Amount</b>	<b>For</b>
100316	MSDLAF	Internal Revenue Service	814,785.72	9/30/16 Payroll - Federal Taxes
100316	MSDLAF	State of Minnesota	2,151.10	9/30/16 Payroll - Child Support
100316	MSDLAF	Preferred One	363,774.99	Health Insurance
100516	MSDLAF	Delta Dental	13,165.45	Dental Insurance
100616	State of Minnesota	MSDLAF	187.96	MN State - MMB
100616	MSDLAF	US Bank	70,000.00	US Bank P-Card prefunding wire
100716	MSDLAF	Corporate Health	25,054.39	Medical Claims
101116	MSDLAF	Preferred One	231,526.13	Health Insurance
101316	Dakota County	MSDLAF	13,858.00	County Taxes
101316	MSDLAF	Delta Dental	6,407.72	Dental Insurance
101316	MSDLAF	TRA	354,085.68	09/30/16 Payroll - TRA
101316	MSDLAF	PERA	119,157.00	09/30/16 Payroll - PERA
101416	MSDLAF	Corporate Health	8,439.60	Medical Claims
101416	MSDLAF	People's Bank	184,307.59	10/15/16 Payroll - TSA Wire
101416	MSDLAF	Teacher's Federal Credit Union	38,078.37	10/15/16 Payroll - Teacher's Dues
101416	MSDLAF	Healthy Savings	2,902.34	Healthy Savings Program
101416	State of Minnesota	MSDLAF	1,954,901.10	MN State - MMB
101716	MSDLAF	Internal Revenue Service	848,509.63	10/15/16 Payroll - Federal Taxes
101716	MSDLAF	State of Minnesota	142,272.55	10/15/16 Payroll - State Taxes
101716	MSDLAF	Neopost	5,000.00	Postage
101716	MSDLAF	State of Minnesota	2,151.10	10/15/16 Payroll - Child Support
101716	MSDLAF	Preferred One	418,581.66	Health Insurance
101916	MSDLAF	Delta Dental	11,627.03	Dental Insurance
102016	State of Minnesota	MSDLAF	251,475.19	MN State - MMB
102116	MSDLAF	Corporate Health	12,894.36	Medical Claims
102416	MSDLAF	Preferred One	410,007.35	Health Insurance

## October 2016

### Wire Transfers

<b>Date</b>	<b>From</b>	<b>To</b>	<b>Amount</b>	<b>For</b>
102516	Scott County	MSDLAF	1,840,988.11	2nd half 1st advance 2016 property tax
102516	MSDLAF	TRA	394,720.52	10/15/16 Payroll - TRA
102516	MSDLAF	PERA	116,212.35	10/15/16 Payroll - PERA
102616	Dakota County	MSDLAF	6,106,793.00	Dakota County Taxes
102616	MSDLAF	Delta Dental	17,221.65	Dental Insurance
102716	MSDLAF	Corporate Health	3,484.44	Medical Claims
102716	State of Minnesota	MSDLAF	395,036.33	MN State - MMB
102816	MSDLAF	Corporate Health	16,989.18	Medical Claims
102816	State of Minnesota	MSDLAF	2,436,290.06	MN State - MMB
103116	MSDLAF	People's Bank	183,510.99	10/31/16 Payroll - TSA Wire
103116	MSDLAF	Teacher's Federal Credit Union	38,078.37	10/31/16 Payroll - Teacher's Dues
103116	MSDLAF	Preferred One	307,630.06	Health Insurance

## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1016599		\$14.53	Oct 19, 2016	88888	4467	BARLAGE, SUSAN
1	1016600		\$4.97	Oct 19, 2016	88888	5747	CORDAHL, AMBER
1	1016601		\$5.18	Oct 19, 2016	88888	6842	CHALLGREN, MARGARET TEN BROEK
1	1016602		\$129.87	Oct 19, 2016	88888	7269	BARTH, TAMI RAE
1	1016603		\$66.76	Oct 19, 2016	88888	7388	KNUTSEN, HEIDI
1	1016604		\$20.74	Oct 19, 2016	88888	7847	KOLSTAD, MICHELE M
1	1016605		\$12.96	Oct 19, 2016	88888	8189	BRAUN, JEAN C
1	1016606		\$31.78	Oct 19, 2016	88888	8233	BIELECK, DEBORAH D
1	1016607		\$186.57	Oct 19, 2016	88888	8309	HENDRIX, EUGENIA M
1	1016608		\$108.16	Oct 19, 2016	88888	9267	HOLDEN, MATTHEW J
1	1016609		\$18.85	Oct 19, 2016	88888	9302	BOHR, JENNIFER L
1	1016610		\$14.36	Oct 19, 2016	88888	9390	ANDERSON, BARBARA JEAN
1	1016611		\$50.33	Oct 19, 2016	88888	11966	HANSON, LISA
1	1016612		\$51.35	Oct 19, 2016	88888	12301	HJERMSTAD, HEATHER
1	1016613		\$83.65	Oct 19, 2016	88888	12319	CIN, STEPHANIE P
1	1016614		\$23.44	Oct 19, 2016	88888	12336	LOGAN, KARI M
1	1016615		\$23.28	Oct 19, 2016	88888	13288	LUTZ, AMANDA J
1	1016616		\$35.75	Oct 19, 2016	88888	13406	ALLEN, SUSAN M
1	1016617		\$66.96	Oct 19, 2016	88888	13495	BROWN, CHRISTOPHER M
1	1016618		\$18.79	Oct 19, 2016	88888	14147	KLINNERT, ELIZABETH
1	1016619		\$17.87	Oct 19, 2016	88888	14479	KIBLER, JEANNE
1	1016620		\$60.92	Oct 19, 2016	88888	14594	HEWETT, THOMAS
1	1016621		\$10.96	Oct 19, 2016	88888	14624	JORDAN, JOANNA
1	1016622		\$9.49	Oct 19, 2016	88888	14652	HERKENHOFF, PATRICIA ANN
1	1016623		\$36.29	Oct 19, 2016	88888	14751	KELLER, KATIE
1	1016624		\$30.67	Oct 19,	88888	15381	KRAL, MELISSA M

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
1	1016625		\$268.04	Oct 19, 2016	88888	15691	KING, LAURIE J
1	1016626		\$10.44	Oct 19, 2016	88888	15983	BAGGOT, LYNN
1	1016627		\$28.68	Oct 19, 2016	88888	16377	ALEXON, BETH J
1	1016628		\$31.10	Oct 19, 2016	88888	16448	HENRICH, SARAH L
1	1016629		\$38.88	Oct 19, 2016	88888	16448	HENRICH, SARAH L
1	1016630		\$61.56	Oct 19, 2016	88888	16633	CLOUTIER, DANA M
1	1016631		\$16.42	Oct 19, 2016	88888	16823	BUNKERS, KATHLEEN K
1	1016632		\$14.80	Oct 19, 2016	88888	17156	BOMSTA, LYLE J
1	1016633		\$25.38	Oct 19, 2016	88888	17216	CHOUANARD, MARY E
1	1016634		\$35.32	Oct 19, 2016	88888	17246	CANTON, EMILIE J
1	1016635		\$103.36	Oct 19, 2016	88888	17322	CZAPAR, KELLY N
1	1016636		\$45.42	Oct 19, 2016	88888	17677	GLAS, JOHN M
1	1016637		\$29.70	Oct 19, 2016	88888	17764	COZAD, PATRICIA M
1	1016638		\$12.00	Oct 19, 2016	88888	18006	HENKE, LORI A
1	1016639		\$32.73	Oct 19, 2016	88888	18025	HENDERSON, MICHELLE A
1	1016640		\$35.03	Oct 19, 2016	88888	18882	AMMERMAN, ELISABETH A
1	1016641		\$41.36	Oct 19, 2016	88888	18952	CSELOVSZKI, CASSANDRA K
1	1016642		\$30.31	Oct 19, 2016	88888	4490	RIBNICK, BRIAN
1	1016643		\$220.00	Oct 19, 2016	88888	9091	WALCHER, PAMELA J
1	1016644		\$76.09	Oct 19, 2016	88888	9239	OPATZ, LARRY
1	1016645		\$9.40	Oct 19, 2016	88888	9277	ZEIGLER, SARAH
1	1016646		\$20.09	Oct 19, 2016	88888	9277	ZEIGLER, SARAH
1	1016647		\$80.46	Oct 19, 2016	88888	9670	ROBOLE, VICKI M
1	1016648		\$139.37	Oct 19, 2016	88888	10543	WURDEMAN, SCOTT
1	1016649		\$125.00	Oct 19, 2016	88888	10972	WITTNEBEL, KATHY

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1016650		\$31.00	Oct 19, 2016	88888	11935	SCHULTZ, HOLLY
1	1016651		\$14.85	Oct 19, 2016	88888	12009	STENE, BARBARA
1	1016652		\$5.56	Oct 19, 2016	88888	12869	SCHEIT, ANDREA
1	1016653		\$124.74	Oct 19, 2016	88888	13692	NIEMIEC, ALICIA
1	1016654		\$129.49	Oct 19, 2016	88888	14961	SPRY, KARIE
1	1016655		\$15.12	Oct 19, 2016	88888	15010	NELSON, KATIE L
1	1016656		\$57.62	Oct 19, 2016	88888	15133	MOBERG, CARLENE
1	1016657		\$220.00	Oct 19, 2016	88888	15911	WILLSON, DAWN M
1	1016658		\$78.30	Oct 19, 2016	88888	16213	STAHLY, JANICE
1	1016659		\$69.12	Oct 19, 2016	88888	16501	NESS, KAREN M
1	1016660		\$9.83	Oct 19, 2016	88888	16669	PETTINELLI, STEPHEN M
1	1016661		\$34.02	Oct 19, 2016	88888	17586	PERLICH, SHAWN
1	1016662		\$14.31	Oct 19, 2016	88888	17719	NIERENGARTEN, BRIANNA L
1	1016663		\$37.96	Oct 19, 2016	88888	17958	RASMUSSEN, EMILY
1	1016664		\$27.97	Oct 19, 2016	88888	18090	SALMELA, KATHRYN
1	1016665		\$595.00	Oct 19, 2016	88888	18605	WERNER-DEMPSEY, ANNE
1	1016666		\$192.34	Oct 19, 2016	88888	18612	MALLINGER, MELINDA
1	1016667		\$31.27	Oct 19, 2016	88888	18635	MCDOWELL, MORGAN
1	1016668		\$15.88	Oct 19, 2016	88888	18657	MCINNIS, MARNIE JO
1	1016669		\$21.06	Oct 19, 2016	88888	18677	MCLAUGHLIN, ALEXANDRA M
1	1016670		\$61.67	Oct 19, 2016	88888	18846	OTTO, CARON
1	1016671		\$21.71	Oct 19, 2016	88888	18847	MELQUIST, MICHELLE
1	1016672		\$2.75	Oct 19, 2016	88888	18876	WOJCIK, HARRISON J
1	1016673		\$96.12	Oct 19, 2016	88888	18949	PACKER, RACHEL L
1	1016674		\$10.80	Oct 26, 2016	88888	2051	DEERING, KARI
1	1016675		\$147.37	Oct 26,	88888	4356	SIMON, GLENN D.

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
1	1016676		\$48.00	Oct 26, 2016	88888	7339	PODRATZ, ANNE MARIE
1	1016677		\$11.20	Oct 26, 2016	88888	7838	MOULSOFF, NORINE L
1	1016678		\$27.32	Oct 26, 2016	88888	7858	WARMKA, CHERI R
1	1016679		\$150.00	Oct 26, 2016	88888	9091	WALCHER, PAMELA J
1	1016680		\$150.00	Oct 26, 2016	88888	9363	BIEN, BERNADETTE L
1	1016681		\$77.27	Oct 26, 2016	88888	11462	VAURIO, SONYA
1	1016682		\$47.00	Oct 26, 2016	88888	12967	TEACHOUT, EVI SUE
1	1016683		\$7.23	Oct 26, 2016	88888	15977	HEIM, WILLIAM V
1	1016684		\$90.67	Oct 26, 2016	88888	16004	JORGENSEN, SHANNON E
1	1016685		\$200.00	Oct 26, 2016	88888	16166	RIDER, LISA K
1	1016686		\$11.96	Oct 26, 2016	88888	16244	GILBERTSON, SHERRY A
1	1016687		\$150.00	Oct 26, 2016	88888	16435	RIDGLEY, ANGELA K
1	1016688		\$150.00	Oct 26, 2016	88888	16826	BARR, BARBARA M
1	1016689		\$35.00	Oct 26, 2016	88888	17433	REIMERS, JAMES F
1	1016690		\$89.10	Oct 26, 2016	88888	17435	LUND, ELLIOTT J
1	1016691		\$200.00	Oct 26, 2016	88888	17487	SOVINE, STACEY
1	1016692		\$234.10	Oct 26, 2016	88888	17521	KREBS, TYLER JON
1	1016693		\$53.21	Oct 26, 2016	88888	17731	KIBLER, CHRISTIAN D
1	1016694		\$21.60	Oct 26, 2016	88888	17786	LARSON, KATIE
1	1016695		\$78.29	Oct 26, 2016	88888	17852	SPIELER, VICKI J
1	1016696		\$400.00	Oct 26, 2016	88888	17994	GOTHARD, JOSEPH M
1	1016697		\$200.00	Oct 26, 2016	88888	18043	AMOROSO, CYNTHIA
1	1016698		\$25.59	Oct 26, 2016	88888	18045	VO, KELLY RAE
1	1016699		\$170.00	Oct 26, 2016	88888	18075	SCHLAGER, DEREK A
1	1016700		\$41.04	Oct 26, 2016	88888	18166	KASTLER, ANN

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1016701		\$78.95	Oct 26, 2016	88888	18310	THOMPSON, DAVID P
1	1016702		\$200.00	Oct 26, 2016	88888	18391	JOHNSON, DOUGLAS A
1	1016703		\$200.00	Oct 26, 2016	88888	18405	WINTERLIN, GORDON D
1	1016704		\$1,121.91	Oct 26, 2016	88888	18410	JUNGERS, GAIL
1	1016705		\$198.13	Oct 26, 2016	88888	18536	SPAULDING, SHEILA J
1	1016706		\$21.65	Oct 26, 2016	88888	18536	SPAULDING, SHEILA J
1	1016707		\$10.00	Oct 26, 2016	88888	18579	REESEN, JEAN E
1	1016708		\$692.14	Oct 26, 2016	88888	18605	WERNER-DEMPSEY, ANNE
1	1016709		\$13.39	Nov 2, 2016	88888	6956	ASHLEY, MARY K
1	1016710		\$74.88	Nov 2, 2016	88888	8255	HILL, KARI L
1	1016711		\$12.74	Nov 2, 2016	88888	8797	KNOTT, KELLY S
1	1016712		\$220.00	Nov 2, 2016	88888	9363	BIEN, BERNADETTE L
1	1016713		\$684.00	Nov 2, 2016	88888	11475	HERMES, SHELLEY
1	1016714		\$132.32	Nov 2, 2016	88888	11833	DOUGLAS, LORI
1	1016715		\$184.30	Nov 2, 2016	88888	12806	CORBAY, STEPHANIE A
1	1016716		\$8.98	Nov 2, 2016	88888	13256	FANDRICH, KARI M
1	1016717		\$75.00	Nov 2, 2016	88888	14112	HARTL, ARAN J
1	1016718		\$3,246.00	Nov 2, 2016	88888	14596	JENSEN, JENNIFER
1	1016719		\$167.47	Nov 2, 2016	88888	15682	GONZALEZ, MEGAN
1	1016720		\$29.95	Nov 2, 2016	88888	15982	ANDERSON, BJORN RS
1	1016721		\$225.41	Nov 2, 2016	88888	16617	HANSEN, MARIE C
1	1016722		\$35.99	Nov 2, 2016	88888	17003	ARIAS, ANGELA JOY
1	1016723		\$6.70	Nov 2, 2016	88888	17156	BOMSTA, LYLE J
1	1016724		\$23.31	Nov 2, 2016	88888	17175	FUNSTON, KATHY L
1	1016725		\$53.57	Nov 2, 2016	88888	17540	BARRY, AMBER LEIGH
1	1016726		\$29.60	Nov 2,	88888	17677	GLAS, JOHN M

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
1	1016727		\$17.12	Nov 2, 2016	88888	17742	BUCK, REBECCA L
1	1016728		\$116.80	Nov 2, 2016	88888	18070	BORER, BARBARA
1	1016729		\$22.03	Nov 2, 2016	88888	18381	DEROUIN, JILL
1	1016730		\$70.00	Nov 2, 2016	88888	18633	BERCHILD, MEGAN A
1	1016731		\$75.45	Nov 2, 2016	88888	18633	BERCHILD, MEGAN A
1	1016732		\$114.70	Nov 2, 2016	88888	18633	BERCHILD, MEGAN A
1	1016733		\$35.75	Nov 2, 2016	88888	18848	LEMIRE, KATHERINE M
1	1016734		\$297.54	Nov 2, 2016	88888	12579	STARKEY, MICHELE M
1	1016735		\$14.24	Nov 2, 2016	88888	14130	MCCROSKEY, SHARI
1	1016736		\$29.67	Nov 2, 2016	88888	14187	MILLER, CHAD
1	1016737		\$150.00	Nov 2, 2016	88888	15733	MCDERMOTT-BATY, JODY
1	1016738		\$12.82	Nov 2, 2016	88888	15856	TOUSIGNANT, HOLLY
1	1016739		\$73.73	Nov 2, 2016	88888	16491	VITALI, ALICIA F
1	1016740		\$510.95	Nov 2, 2016	88888	16573	WEILER, TIFFANY M
1	1016741		\$94.39	Nov 2, 2016	88888	17169	VAUGHT, ELIZABETH C
1	1016742		\$34.45	Nov 2, 2016	88888	17898	SPONSEL, KAY
1	1016743		\$155.57	Nov 2, 2016	88888	18071	MCPARLAND, SHANNON
1	1016744		\$28.32	Nov 2, 2016	88888	18144	MILINOVICH, TRACY
1	1016745		\$24.13	Nov 2, 2016	88888	18144	MILINOVICH, TRACY
1	1016746		\$27.95	Nov 2, 2016	88888	18945	SCHMID, NATHAN J
1	1016747		\$53.57	Nov 2, 2016	88888	18945	SCHMID, NATHAN J
1	1016748		\$49.25	Nov 2, 2016	88888	18983	SANTOS, MIYA D
<b>Check Count</b>	<b>150</b>	<b>Grand Total</b>	<b>\$17,154.68</b>				

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449074		\$79.50	Oct 14, 2016	05599	0	1ST LINE/LEEWES VENTURES LLC
4	449075		\$65.35	Oct 14, 2016	06215	0	AIRPORT TAXI, INC.
4	449076		\$1,603.06	Oct 14, 2016	27586	0	AMERICAN OFFICE PRODUCTS
4	449077		\$898.69	Oct 14, 2016	00075	4	ANOKA HENNEPIN SCHOOL DISTRICT #11
4	449078		\$5,440.00	Oct 14, 2016	00145	0	APACHE GROUP
4	449079		\$646.46	Oct 14, 2016	00428	0	ARAMARK
4	449080		\$375.00	Oct 14, 2016	28758	0	BEHAVE YOUR BEST LLC
4	449081		\$350.00	Oct 14, 2016	27894	0	BURNSVILLE NORDIC SKI BOOSTERS
4	449082		\$170.00	Oct 14, 2016	29396	0	CHRISTIANSON, JACQUELYN
4	449083		\$5,275.00	Oct 14, 2016	27322	0	CLIFTONLARSONALLEN, LLP
4	449084		\$26.01	Oct 14, 2016	00552	1	CONNEY SAFETY PRODUCTS
4	449085		\$1,335.00	Oct 14, 2016	25919	0	CORDOVA, LETICIA
4	449086		\$1,094.58	Oct 14, 2016	28540	0	CORE BEVERAGE
4	449087		\$2,954.99	Oct 14, 2016	00502	0	CORNERSTONE COPY CENTER
4	449088		\$58.50	Oct 14, 2016	00016	3225	DEVINE, MELISA
4	449089		\$1,000.00	Oct 14, 2016	00016	3223	DUETHMAN, MADELINE
4	449090		\$3,503.76	Oct 14, 2016	01928	0	EASTERN CARVER COUNTY SCHOOLS
4	449091		\$152.26	Oct 14, 2016	28531	0	EDUCATION MINNESOTA
4	449092		\$641.60	Oct 14, 2016	26262	0	EDUCATORS BENEFIT CONSULTANTS, LLC
4	449093		\$1,040.33	Oct 14, 2016	28651	0	FOOD GROUP
4	449094		\$450.00	Oct 14, 2016	29395	0	FUHRMAN, KEVIN
4	449095		\$121.00	Oct 14, 2016	27604	0	GREAT LAKES HIGHER EDUCATION CORPORATION
4	449096		\$86.51	Oct 14, 2016	00016	3222	HOLLOWAY, MARIAH
4	449097		\$116.20	Oct 14, 2016	02483	0	INTEGRA TELECOM
4	449098		\$762.50	Oct 14, 2016	20540	0	INTELLIGERE, INC
4	449099		\$35,736.76	Oct 14,	27633	0	KELLY SERVICES, INC.

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449100		\$8,181.20	Oct 14, 2016	02102	0	KRAUS-ANDERSON INS. AGENCY, INC.
4	449101		\$1,147.70	Oct 14, 2016	02203	0	LAKESHORE LEARNING MATERIALS
4	449102		\$698.50	Oct 14, 2016	24921	0	MECA SPORTSWEAR
4	449103		\$714.00	Oct 14, 2016	27063	0	MIDWEST BLINDS
4	449104		\$952.00	Oct 14, 2016	08338	0	MN ASSOC OF SECONDARY SCHOOL PRINCIPAL(MASSP)
4	449105		\$75.65	Oct 14, 2016	01265	0	MN ASSOC. FOR CHILDRENS MENTAL HEALTH
4	449106		\$275.00	Oct 14, 2016	06098	1	MN STATE BAR ASSOCIATION
4	449107		\$600.00	Oct 14, 2016	06886	2	MN STATE HIGH SCHOOL MATHEMATICS LEAGUE
4	449108		\$1,247.00	Oct 14, 2016	29333	0	PEDIATECH NURSING, LLC
4	449109		\$900.00	Oct 14, 2016	24879	0	PEREZ, MELISSA M.
4	449110	Unissued	\$0.00	Oct 14, 2016	24879	0	PEREZ, MELISSA M.
4	449111		\$132.00	Oct 14, 2016	29171	0	PERFORMANT RECOVERY INC
4	449112		\$1,215.00	Oct 14, 2016	03055	4	PITNEY BOWES
4	449113		\$1,356.00	Oct 14, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	449114		\$60.00	Oct 14, 2016	21343	0	RAMACHER, THUY
4	449115		\$286.00	Oct 14, 2016	28277	0	ROBERT J. BRUNO, LTD
4	449116		\$80.00	Oct 14, 2016	08220	0	ROCHESTER MAYO HIGH SCHOOL
4	449117		\$225.00	Oct 14, 2016	20491	0	SAVAGE, DAWN
4	449118		\$34.16	Oct 14, 2016	03532	2	SCHMITT MUSIC
4	449119		\$16,489.50	Oct 14, 2016	23848	0	SFM
4	449120		\$31.20	Oct 14, 2016	27563	0	SHRED RIGHT
4	449121		\$270.00	Oct 14, 2016	28802	0	SLIPSCREEN PRINTING LLC
4	449122		\$25.60	Oct 14, 2016	00001	1711	SULLIVAN, TAMMY
4	449123		\$1,135.00	Oct 14, 2016	01546	0	THE MANDT SYSTEM
4	449124		\$1,920.00	Oct 14, 2016	27677	0	THE RETROFIT COMPANIES, INC.

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449125		\$129.75	Oct 14, 2016	00826	1	TIERNEY BROTHERS, INC.
4	449126		\$3,600.00	Oct 14, 2016	08203	1	TIES
4	449127		\$4,267.20	Oct 14, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
4	449128		\$172.00	Oct 14, 2016	02813	7	US DEPARTMENT OF EDUCATION
4	449129		\$150.00	Oct 14, 2016	23463	18	US DEPT OF TREASURY
4	449130		\$5,898.95	Oct 14, 2016	00535	1	VERIZON WIRELESS
4	449131		\$58.50	Oct 14, 2016	00016	3224	WATSON, LATAVIA
4	449132		\$200.00	Oct 14, 2016	04820	0	WILKENS, JOHN
4	449133		\$60.00	Oct 14, 2016	25837	0	WILLIAMS, REBECCA
4	449134		\$352.00	Oct 18, 2016	02623	1	ACCO BRANDS USA LLC
4	449135		\$9,889.50	Oct 18, 2016	24380	0	ADVANTAGEHEALTH CORPORATION
4	449136		\$150.00	Oct 18, 2016	27777	0	ANDREWS, JOHN
4	449137		\$66.00	Oct 18, 2016	27373	0	AYENI, PHILIP
4	449138		\$111.00	Oct 18, 2016	09341	0	BEAMAN, LOUISE
4	449139		\$100.00	Oct 18, 2016	24503	0	BEAULIEN, NATHAN
4	449140		\$35.00	Oct 18, 2016	00000	7275	BEDOR, JUDY
4	449141		\$101.00	Oct 18, 2016	26265	0	BEECHER, JOHN
4	449142		\$887.50	Oct 18, 2016	28404	0	BOOTH LAW GROUP PLLC
4	449143		\$102.00	Oct 18, 2016	25320	0	BORCHERS, WILLIAM S
4	449144		\$35.00	Oct 18, 2016	00000	7274	BOTZ, KAREN
4	449145		\$102.00	Oct 18, 2016	28546	0	CAHILL, TED
4	449146		\$168.75	Oct 18, 2016	29161	0	CHECKERBOARD STRATEGIC WEB DEVELOPMENT
4	449147		\$9,721.35	Oct 18, 2016	29385	0	DIGITAL INSURANCE, INC.
4	449148		\$120.00	Oct 18, 2016	23424	0	FOSTER, DALE
4	449149		\$204.70	Oct 18, 2016	28202	0	FOUNDATION 191
4	449150		\$154.00	Oct 18,	24708	0	GEIKEN, GARY

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449151		\$66.00	Oct 18, 2016	28944	0	HANSON, RANDY
4	449152		\$66.00	Oct 18, 2016	29334	0	HIVES, JAMAAL
4	449153		\$132.00	Oct 18, 2016	24344	0	HOWARD, DOMINIC
4	449154		\$51.00	Oct 18, 2016	04596	0	HRYPA, WILLIAM VALDY
4	449155		\$175.00	Oct 18, 2016	20523	0	JONES, SCOTT
4	449156		\$111.00	Oct 18, 2016	03966	0	JUREWICZ, FRED
4	449157		\$66.00	Oct 18, 2016	21225	0	JUREWICZ, MATT
4	449158		\$86.00	Oct 18, 2016	26862	0	KARNAS, MATT
4	449159		\$86.00	Oct 18, 2016	08922	0	KARNAS, MIKE
4	449160		\$414.00	Oct 18, 2016	26743	0	KIDCREATE STUDIO
4	449161		\$15.79	Oct 18, 2016	00016	3226	KIENHOLZ, SHIRLEY
4	449162		\$86.00	Oct 18, 2016	05047	0	KOCKELMAN, DEAN
4	449163		\$120.00	Oct 18, 2016	03225	0	KORTE, STEVE
4	449164		\$51.00	Oct 18, 2016	28192	0	KRAMER, PAUL
4	449165		\$53.47	Oct 18, 2016	28748	0	LAMPRECHT, JOHN
4	449166		\$66.00	Oct 18, 2016	27025	0	LEFEBVRE, NATHANIEL
4	449167		\$288.00	Oct 18, 2016	26890	0	LOVLIE, CHRISTINE
4	449168		\$68.00	Oct 18, 2016	08647	0	MARSHALL, JAMES
4	449169		\$254.00	Oct 18, 2016	05886	0	MILLER, STEVE
4	449170		\$156.00	Oct 18, 2016	03870	0	MN LANDSCAPE ARBORETUM
4	449171		\$30.00	Oct 18, 2016	25316	0	MN-NAME
4	449172		\$97.50	Oct 18, 2016	28234	0	MOORE, LYNN
4	449173		\$2,500.00	Oct 18, 2016	02136	1	NORMANDALE COMMUNITY COLLEGE
4	449174		\$120.00	Oct 18, 2016	29294	0	OLANDA, OSCAR DANIEL SANCHEZ
4	449175		\$66.00	Oct 18, 2016	24515	0	PALODICHUK, NICHOLAS

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449176		\$60.00	Oct 18, 2016	24879	0	PEREZ, MELISSA M.
4	449177		\$150.00	Oct 18, 2016	25293	0	PORTER, MARILYN
4	449178		\$23,088.00	Oct 18, 2016	25725	0	PROJECT LEAD THE WAY
4	449179		\$51.00	Oct 18, 2016	24518	0	RAHHALI, AYOUB
4	449180		\$4,575.00	Oct 18, 2016	26796	0	SAFEWAY DRIVING SCHOOL
4	449181		\$250.00	Oct 18, 2016	24679	0	SCHALLER, WES
4	449182		\$66.00	Oct 18, 2016	28916	0	SCHMIDT, JERON
4	449183		\$66.00	Oct 18, 2016	29304	0	SCHREIBER, BEN
4	449184		\$30.00	Oct 18, 2016	27563	0	SHRED RIGHT
4	449185		\$51.00	Oct 18, 2016	28559	0	STOCK, BARRY
4	449186		\$201.00	Oct 18, 2016	29309	0	TAHERI, BEN
4	449187		\$657.25	Oct 18, 2016	03467	0	TAMS WITMARK MUSIC
4	449188		\$13.77	Oct 18, 2016	21190	0	TROUSIL, WANDA
4	449189		\$66.00	Oct 18, 2016	29108	0	TURNER, AARON
4	449190		\$733.99	Oct 18, 2016	04417	1	US FOODS INC
4	449191		\$132.00	Oct 18, 2016	24517	0	WASCHEK, MARK
4	449192		\$47.04	Oct 18, 2016	00016	3227	WHELAN, ELAINE
4	449193		\$66.00	Oct 18, 2016	22327	0	WOLLAN, TOM SR.
4	449194		\$345.00	Oct 18, 2016	24516	0	YOGA CENTER, LLC
4	449195		\$214.58	Oct 21, 2016	00017	0	AIM ELECTRONICS, INC.
4	449196		\$225.00	Oct 21, 2016	27125	0	ALLEN, DARIEL J.
4	449197		\$245.00	Oct 21, 2016	00009	3	APPLE VALLEY HIGH SCHOOL
4	449198		\$86.00	Oct 21, 2016	27779	0	ARTIS III, ROGER
4	449199		\$66.00	Oct 21, 2016	24521	0	BANYAI, KELLY
4	449200		\$220.00	Oct 21, 2016	00722	3	BLOOMINGTON JEFFERSON HIGH SCHOOL
4	449201		\$66.00	Oct 21,	05039	0	BRANDT, KEVIN

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449202		\$7,126.00	Oct 21, 2016	02422	5	BURNSVILLE YMCA
4	449203		\$491.53	Oct 21, 2016	00673	0	BURNSVILLE, CITY OF
4	449204		\$440.00	Oct 21, 2016	00673	0	BURNSVILLE, CITY OF
4	449205		\$552.50	Oct 21, 2016	00673	0	BURNSVILLE, CITY OF
4	449206		\$810.46	Oct 21, 2016	02519	0	CENTERPOINT ENERGY
4	449207		\$593.53	Oct 21, 2016	02781	5	CENTURYLINK
4	449208		\$300.00	Oct 21, 2016	07014	0	CHASKA HIGH SCHOOL
4	449209		\$120.00	Oct 21, 2016	28260	0	CHOY, SERGIO R.
4	449210		\$450.00	Oct 21, 2016	21384	0	CLARK, BARBARA
4	449211		\$493.60	Oct 21, 2016	27279	1	COLE PAPERS INC.
4	449212		\$877.50	Oct 21, 2016	25919	0	CORDOVA, LETICIA
4	449213		\$280.00	Oct 21, 2016	00666	1	COUNCIL FOR EXCEPTIONAL CHILDREN
4	449214		\$108.00	Oct 21, 2016	00647	0	CROWN RENTAL, INC.
4	449215		\$74,917.34	Oct 21, 2016	00809	0	DAKOTA ELECTRIC ASSOCIATION
4	449216		\$833.33	Oct 21, 2016	22061	0	DISTRIBUTED WEBSITE CORPORATION
4	449217		\$6,265.60	Oct 21, 2016	01049	2	EAGAN, CITY OF
4	449218		\$123.75	Oct 21, 2016	09272	2	ECM PUBLISHERS, INC.
4	449219		\$500.67	Oct 21, 2016	00889	1	ELSMORE SWIM SHOP
4	449220		\$104.00	Oct 21, 2016	24520	0	ERICKSON, TYRUS
4	449221		\$66.00	Oct 21, 2016	28585	0	FAGER, STEVE
4	449222		\$62.50	Oct 21, 2016	04416	0	FAIRVIEW
4	449223		\$18,890.83	Oct 21, 2016	28988	0	FRONTLINE TECHNOLOGIES GROUP, LLC
4	449224		\$120.00	Oct 21, 2016	21989	0	HARTWELL, JOSH
4	449225		\$39.33	Oct 21, 2016	00862	3	HERFF JONES, INC.
4	449226		\$252.00	Oct 21, 2016	04763	0	HIRSCH, JAMES A.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449227		\$1,667.50	Oct 21, 2016	00906	5	ISD 917-FUND CHEF
4	449228		\$86.00	Oct 21, 2016	24522	0	JENSEN, ERIC
4	449229		\$66.00	Oct 21, 2016	24525	0	JONES, EDWARD
4	449230		\$66.00	Oct 21, 2016	09903	0	JUNDT, JOHN
4	449231		\$2,000.00	Oct 21, 2016	24378	0	KEVIN M. HARRINGTON Ph.D.
4	449232		\$49.00	Oct 21, 2016	29055	0	LARSON, ANNETTE
4	449233		\$120.00	Oct 21, 2016	24526	0	LEAF, RONALD
4	449234		\$25.23	Oct 21, 2016	00016	3228	LORD, RHONDA
4	449235		\$325.80	Oct 21, 2016	26890	0	LOVLIE, CHRISTINE
4	449236		\$180.00	Oct 21, 2016	02467	0	NOVAK, JANICE S.
4	449237		\$647.00	Oct 21, 2016	29333	0	PEDIATECH NURSING, LLC
4	449238		\$360.00	Oct 21, 2016	24879	0	PEREZ, MELISSA M.
4	449239		\$720.00	Oct 21, 2016	00569	1	PUSH PEDAL PULL INC
4	449240		\$60.00	Oct 21, 2016	21343	0	RAMACHER, THUY
4	449241		\$1,630.00	Oct 21, 2016	00488	0	REGION 3AA
4	449242		\$500.00	Oct 21, 2016	24420	0	RICHARDS, LUCAS
4	449243		\$145.00	Oct 21, 2016	25562	0	SACHS, ALICE
4	449244		\$499.79	Oct 21, 2016	03196	6	SCHOLASTIC INC.
4	449245		\$86.00	Oct 21, 2016	26271	0	SHREVE, BRIAN
4	449246		\$111.00	Oct 21, 2016	07272	0	SMITH, DEBRA D
4	449247		\$111.00	Oct 21, 2016	27378	0	SMITH, NORA
4	449248		\$6,210.00	Oct 21, 2016	24346	0	STRATEGIC BEHAVIORAL SOLUTIONS
4	449249		\$86.00	Oct 21, 2016	20653	0	TIEGS, GERALD
4	449250		\$132.00	Oct 21, 2016	29108	0	TURNER, AARON
4	449251		\$1,439.76	Oct 21, 2016	E7415	0	UMHOFER, THOMAS C
4	449252		\$2,413.02	Oct 21,	28417	0	UNIVERSAL ATHLETIC SERVICE INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449253		\$1,320.00	Oct 21, 2016	08798	10	UNIVERSITY OF MINNESOTA
4	449254		\$146.00	Oct 21, 2016	27728	1	US GAMES
4	449255		\$86.00	Oct 21, 2016	06272	0	VEKICH, STEVE
4	449256		\$110.00	Oct 21, 2016	27393	0	VERSATILE VEHICLES, INC.
4	449257		\$560.44	Oct 21, 2016	24245	0	YOUTH ENRICHMENT LEAGUE
4	449258		\$4,945.75	Oct 25, 2016	28551	0	ADVANCED IMAGING SOLUTIONS
4	449259		\$60.00	Oct 25, 2016	23909	0	ALEMENY-JONES, AUREA
4	449260		\$107.98	Oct 25, 2016	02519	3	CENTERPOINT ENERGY SERVICES, INC.
4	449261		\$904.53	Oct 25, 2016	00502	0	CORNERSTONE COPY CENTER
4	449262		\$26.40	Oct 25, 2016	00645	0	CUB FOODS
4	449263		\$4,206.79	Oct 25, 2016	02333	1	EARTHGRAINS BAKING CO. INC.
4	449264		\$91,834.85	Oct 25, 2016	27811	0	HEADWAY EMOTIONAL HEALTH SERVICES
4	449265		\$210.00	Oct 25, 2016	28654	0	HERSI, SANAA
4	449266		\$270.00	Oct 25, 2016	29182	0	HUTSAL, OLEKSANDRA
4	449267		\$2,926.25	Oct 25, 2016	20540	0	INTELLIGERE, INC
4	449268		\$80.00	Oct 25, 2016	26282	0	LEE, WAI YEE
4	449269		\$287.20	Oct 25, 2016	28979	0	MOHAMED, KASSIM S.
4	449270		\$352.50	Oct 25, 2016	24243	0	MUNOZ, MARIBEL
4	449271		\$150.00	Oct 25, 2016	06265	6	NATIONAL ASSOCIATION OF SCHOOL NURSES (NASN)
4	449272		\$150.00	Oct 25, 2016	26842	0	PERALTA, GERMAN
4	449273		\$547.50	Oct 25, 2016	24879	0	PEREZ, MELISSA M.
4	449274		\$48.00	Oct 25, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	449275		\$120.00	Oct 25, 2016	22793	0	RABINOWICZ, JACK
4	449276		\$120.00	Oct 25, 2016	21343	0	RAMACHER, THUY
4	449277		\$470.40	Oct 25, 2016	28168	0	ROARK, RICHARD JEFFREY

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449278		\$39.60	Oct 25, 2016	03532	2	SCHMITT MUSIC
4	449279		\$32.00	Oct 25, 2016	26552	3	SCHOOL NUTRITION ASSOCIATION
4	449280		\$7,000.00	Oct 25, 2016	22278	1	SCHOOLFINANCES.COM, INC
4	449281		\$298.05	Oct 25, 2016	24465	2	SHRED-IT USA
4	449282		\$465.00	Oct 25, 2016	26857	0	SOTO, NESTOR DAVID
4	449283		\$108.50	Oct 25, 2016	27465	0	SUMMER, JULIE ANNA
4	449284		\$2,270.00	Oct 25, 2016	01546	0	THE MANDT SYSTEM
4	449285		\$72.79	Oct 25, 2016	E7415	0	UMHOFER, THOMAS C
4	449286		\$35,991.84	Oct 25, 2016	04417	1	US FOODS INC
4	449287	Unissued	\$0.00	Oct 25, 2016	04417	1	US FOODS INC
4	449288	Unissued	\$0.00	Oct 25, 2016	04417	1	US FOODS INC
4	449289	Unissued	\$0.00	Oct 25, 2016	04417	1	US FOODS INC
4	449290	Unissued	\$0.00	Oct 25, 2016	04417	1	US FOODS INC
4	449291		\$120.00	Oct 25, 2016	25560	0	WARSAME, KADRA
4	449292		\$225.00	Oct 25, 2016	25837	0	WILLIAMS, REBECCA
4	449293		\$5,104.64	Nov 1, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449294	Unissued	\$0.00	Nov 1, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449295	Unissued	\$0.00	Nov 1, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449296	Unissued	\$0.00	Nov 1, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449297		\$100,228.57	Nov 1, 2016	00216	2	ALPHA VIDEO & AUDIO, INC.
4	449298		\$588.38	Nov 1, 2016	03503	0	AMERICAN TIME & SIGNAL
4	449299		\$238.57	Nov 1, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	449300		\$4,977.00	Nov 1, 2016	00249	1	APPLE COMPUTER INC.
4	449301		\$3,724.06	Nov 1, 2016	28518	1	AUDIOLOGY SYSTEMS INC
4	449302		\$1,945.16	Nov 1, 2016	00386	1	BARNES & NOBLE, INC.
4	449303	Unissued	\$0.00	Nov 1,	00386	1	BARNES & NOBLE, INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449304		\$109.84	Nov 1, 2016	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
4	449305		\$3,776.82	Nov 1, 2016	00477	0	BIX PRODUCE COMPANY
4	449306	Unissued	\$0.00	Nov 1, 2016	00477	0	BIX PRODUCE COMPANY
4	449307		\$545.35	Nov 1, 2016	00172	1	BLICK ART MATERIALS
4	449308		\$5,238.27	Nov 1, 2016	26720	0	BLUE BELL ENTERPRISES, INC.
4	449309		\$4,499.28	Nov 1, 2016	00397	0	BRO-TEX, INC.
4	449310		\$2,018.24	Nov 1, 2016	00454	0	BRYAN ROCK PRODUCTS INC
4	449311		\$10,779.15	Nov 1, 2016	29306	0	C.G.T. LIMITED
4	449312		\$83.34	Nov 1, 2016	00483	0	CASSIDY-TRICKER INDUSTRIAL SALES, INC.
4	449313		\$4,271.26	Nov 1, 2016	20289	1	CDW GOVERNMENT, INC.
4	449314		\$700.00	Nov 1, 2016	03622	1	CENGAGE LEARNING
4	449315		\$7,800.00	Nov 1, 2016	24466	1	CENTER FOR THE COLLABORATIVE CLASSROOM
4	449316		\$1,198.00	Nov 1, 2016	25513	1	CHURCH OFFSET PRINTING, INC.
4	449317		\$504.54	Nov 1, 2016	00502	0	CORNERSTONE COPY CENTER
4	449318		\$142.73	Nov 1, 2016	00666	1	COUNCIL FOR EXCEPTIONAL CHILDREN
4	449319		\$98.06	Nov 1, 2016	00647	0	CROWN RENTAL, INC.
4	449320		\$710.49	Nov 1, 2016	27092	0	CUSTOM EDUCATION SOLUTIONS
4	449321		\$13,915.41	Nov 1, 2016	04186	1	DALCO
4	449322	Unissued	\$0.00	Nov 1, 2016	04186	1	DALCO
4	449323	Unissued	\$0.00	Nov 1, 2016	04186	1	DALCO
4	449324		\$216.71	Nov 1, 2016	00837	1	DEMCO, INC.
4	449325		\$3,204.54	Nov 1, 2016	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	449326		\$30,000.00	Nov 1, 2016	28525	1	EDGENUITY INC.
4	449327		\$779.14	Nov 1, 2016	01078	0	ELECTRO WATCHMAN, INC.
4	449328		\$130.62	Nov 1, 2016	23054	1	FASTENAL

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449329		\$4,750.00	Nov 1, 2016	26109	0	FIELD ENVIRONMENTAL CONSULTING, INC.
4	449330		\$2,583.72	Nov 1, 2016	01541	1	GENERAL PARTS, LLC
4	449331		\$64.00	Nov 1, 2016	02086	0	GLEWWE DOORS, INC.
4	449332		\$1,061.48	Nov 1, 2016	04387	1	GRAINGER
4	449333	Unissued	\$0.00	Nov 1, 2016	04387	1	GRAINGER
4	449334		\$324.48	Nov 1, 2016	01478	1	GRAYBAR ELECTRIC COMPANY, INC.
4	449335		\$1,403.37	Nov 1, 2016	09046	0	HI TECH REFRIGERATION
4	449336		\$214.06	Nov 1, 2016	09318	1	HILLYARD INC - MINNEAPOLIS
4	449337		\$2,031.36	Nov 1, 2016	26668	1	HM RECEIVABLES CO LLC
4	449338		\$411.05	Nov 1, 2016	04818	0	HORIZON COMMERCIAL POOL SUPPLY
4	449339		\$205.00	Nov 1, 2016	29071	0	JOBS FOUNDATION/TECH DUMP
4	449340		\$485.67	Nov 1, 2016	05816	0	JOHN A. DAL SIN & SON, INC.
4	449341		\$8,069.60	Nov 1, 2016	28622	1	JTM PROVISIONS CO. INC.
4	449342		\$15,300.00	Nov 1, 2016	28688	0	K12 TRANSPORTATION MANAGEMENT SERVICES, INC.
4	449343		\$315.01	Nov 1, 2016	01462	1	KENDALL/HUNT PUBLISHING CO.
4	449344		\$145.78	Nov 1, 2016	06419	1	LENSCRAFTERS, INC.
4	449345		\$80.00	Nov 1, 2016	02196	0	MACKIN EDUCATIONAL RESOURCES
4	449346		\$518.25	Nov 1, 2016	24496	0	MARKET DISTRIBUTION, INC.
4	449347		\$31.68	Nov 1, 2016	22012	0	MIDWEST PLAYSAPES INC
4	449348		\$1,877.00	Nov 1, 2016	07752	0	MILLER ELECTRIC, INC.
4	449349		\$9,471.25	Nov 1, 2016	24489	0	MINNESOTA AUQUIPCO INC.
4	449350		\$357.00	Nov 1, 2016	02526	0	MINNESOTA CLAY USA
4	449351		\$180.45	Nov 1, 2016	27548	0	MINNESOTA MEMORY, INC.
4	449352		\$100.00	Nov 1, 2016	07914	2	MN DEPT OF LABOR AND INDUSTRY
4	449353		\$26.62	Nov 1, 2016	06838	0	MOLLY HAWKINS' HOUSE INC
4	449354		\$1,045.79	Nov 1,	02544	1	MTI DISTRIBUTING CO.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449355		\$275.26	Nov 1, 2016	03519	0	NAPA AUTO PARTS
4	449356		\$2,281.04	Nov 1, 2016	25372	4	NCS PEARSON INC
4	449357		\$3,060.60	Nov 1, 2016	20320	0	NORTHERN AIR CORPORATION (NAC)
4	449358		\$397.72	Nov 1, 2016	02489	1	OFFICE DEPOT COMPANY
4	449359		\$609.00	Nov 1, 2016	20591	0	PAINTERS GEAR, INC.
4	449360		\$885.02	Nov 1, 2016	04333	1	PATTERSON MEDICAL SUPPLY INC
4	449361		\$2,678.00	Nov 1, 2016	28785	1	PRODOCON, INC
4	449362		\$60.00	Nov 1, 2016	06365	0	PROFESSIONAL DEVELOPMENT PROGRAMS
4	449363		\$598.00	Nov 1, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	449364		\$656.00	Nov 1, 2016	03101	0	PUMP AND METER SERVICE, INC.
4	449365		\$250.00	Nov 1, 2016	05511	0	RED WING SHOE STORE
4	449366		\$104.39	Nov 1, 2016	21851	0	RED WING SHOE STORE
4	449367		\$329.15	Nov 1, 2016	07745	1	SAFETY-KLEEN
4	449368		\$2,790.99	Nov 1, 2016	03808	1	SCANTRON CORPORATION
4	449369		\$127.72	Nov 1, 2016	03532	2	SCHMITT MUSIC
4	449370		\$7,795.00	Nov 1, 2016	03537	1	SCHOOL HEALTH SUPPLY CO., INC.
4	449371		\$795.96	Nov 1, 2016	25097	1	SCHOOL SPECIALTY INC
4	449372		\$3,969.33	Nov 1, 2016	03587	1	SIMPLEX GRINNELL
4	449373		\$58.00	Nov 1, 2016	03553	0	SOUTHPAW ENTERPRISES, INC.
4	449374		\$674.35	Nov 1, 2016	03689	0	STATE SUPPLY CO., INC.
4	449375		\$400.00	Nov 1, 2016	24534	0	STUDENT TRANSPORTATION INC.
4	449376		\$10,297.23	Nov 1, 2016	27435	1	TEACHING STRATEGIES LLC
4	449377		\$1,492.58	Nov 1, 2016	22123	1	TOTAL FILTRATION SERVICES, INC.
4	449378		\$202.50	Nov 1, 2016	27394	1	TRANSALARM, INC.
4	449379		\$3,908.64	Nov 1, 2016	03802	0	TRIO SUPPLY

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449380		\$382.36	Nov 1, 2016	02901	1	ULINE
4	449381		\$1,240.51	Nov 1, 2016	01197	1	US FOODS CULINARY EQUIPMENT & SUPPLIES LLC
4	449382		\$6,460.31	Nov 1, 2016	28642	0	VALLEY RICH CO, INC
4	449383		\$396.84	Nov 1, 2016	04243	1	VIKING ELECTRIC SUPPLY, INC.
4	449384		\$2,335.00	Nov 1, 2016	04563	0	WENZEL PLUMBING-HEATING-COOLING LLC
4	449385		\$105.00	Nov 1, 2016	04419	0	WESTERN PSYCHOLOGICAL SERVICES
4	449386		\$17,800.27	Nov 1, 2016	03296	0	WILCOX PAPER, LLC
4	449387		\$19,597.50	Oct 28, 2016	28551	0	ADVANCED IMAGING SOLUTIONS
4	449388		\$20,129.70	Oct 28, 2016	28551	1	ADVANCED IMAGING SOLUTIONS
4	449389		\$950.00	Oct 28, 2016	24532	0	AIRBORNE CREATIVE GROUP
4	449390		\$210.00	Oct 28, 2016	27129	0	ALI, AMAAL
4	449391		\$2,762.50	Oct 28, 2016	00673	0	BURNSVILLE, CITY OF
4	449392		\$302.01	Oct 28, 2016	02519	0	CENTERPOINT ENERGY
4	449393		\$104.00	Oct 28, 2016	24528	0	CHARCHENKO, BRADLEY
4	449394		\$484.00	Oct 28, 2016	08621	1	CHILDREN'S THEATRE COMPANY
4	449395		\$145.00	Oct 28, 2016	29396	0	CHRISTIANSON, JACQUELYN
4	449396		\$174.80	Oct 28, 2016	00552	1	CONNEY SAFETY PRODUCTS
4	449397		\$210.00	Oct 28, 2016	25919	0	CORDOVA, LETICIA
4	449398		\$294.00	Oct 28, 2016	26354	0	DAVILA, ADYS M.
4	449399		\$102.00	Oct 28, 2016	20524	0	DEWALD, RINA C.
4	449400		\$9,766.05	Oct 28, 2016	29385	0	DIGITAL INSURANCE, INC.
4	449401		\$364.00	Oct 28, 2016	25222	0	EAGAN ROTARY CLUB
4	449402		\$792.50	Oct 28, 2016	09272	2	ECM PUBLISHERS, INC.
4	449403		\$210.00	Oct 28, 2016	26554	0	GANADO, CESAR
4	449404		\$8.20	Oct 28, 2016	00001	1713	HAFNER, LYNETTE
4	449405		\$2,883.65	Oct 28,	07139	0	HASTINGS BUS COMPANY

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449406		\$13.02	Oct 28, 2016	00862	3	HERFF JONES, INC.
4	449407		\$105.00	Oct 28, 2016	27442	0	IBARRA, HILIANA
4	449408		\$2,697.27	Oct 28, 2016	01880	5	IND. SCHOOL DIST. 194
4	449409		\$90.00	Oct 28, 2016	04113	0	J&D TROPHY
4	449410		\$49,338.84	Oct 28, 2016	27633	0	KELLY SERVICES, INC.
4	449411		\$3,328.50	Oct 28, 2016	08356	1	KENNEDY & GRAVEN, CHARTERED
4	449412		\$150.00	Oct 28, 2016	16155	0	KIVIHALME, JANNE
4	449413		\$51.00	Oct 28, 2016	00001	1712	KUPCZAK, TONYIA
4	449414		\$213.50	Oct 28, 2016	29397	0	LE, SARAH
4	449415		\$85.00	Oct 28, 2016	09951	0	MATH MASTERS OF MN
4	449416		\$1,000.00	Oct 28, 2016	24531	0	MEUWISSEN, JOSEPH
4	449417		\$240.00	Oct 28, 2016	28607	0	OLSON, ELLEN
4	449418		\$75.00	Oct 28, 2016	02400	1	ORNDORF, RICK
4	449419		\$240.00	Oct 28, 2016	24879	0	PEREZ, MELISSA M.
4	449420		\$75.00	Oct 28, 2016	21458	0	PRIOR LAKE HIGH SCHOOL
4	449421		\$105.50	Oct 28, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	449422		\$1,980.00	Oct 28, 2016	03184	1	PSAT/NMSQT
4	449423		\$926.35	Oct 28, 2016	24530	0	RED ROBIN CLEANERS
4	449424		\$5,226.00	Oct 28, 2016	00488	0	REGION 3AA
4	449425		\$2,324.67	Oct 28, 2016	20099	2	RELIASTAR LIFE INSURANCE COMPANY
4	449426		\$2,759.70	Oct 28, 2016	20099	3	RELIASTAR LIFE INSURANCE COMPANY
4	449427		\$750.00	Oct 28, 2016	24533	0	ROSE, TERRIE
4	449428		\$247.19	Oct 28, 2016	03532	2	SCHMITT MUSIC
4	449429		\$215.31	Oct 28, 2016	03196	4	SCHOLASTIC INC.
4	449430		\$80.00	Oct 28, 2016	29231	0	SIVONGSAY, KHAMBAY

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449431		\$81.71	Oct 28, 2016	00016	3232	STOUT, JEANA
4	449432		\$38,457.84	Oct 28, 2016	24486	0	THE HARTFORD
4	449433		\$60.00	Oct 28, 2016	24968	0	TRANG, KRISTINE
4	449434		\$175.00	Oct 28, 2016	28852	0	TYLER, BRUCE
4	449435		\$3,481.95	Oct 28, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
4	449436		\$1,200.00	Oct 28, 2016	28965	0	UTILITY ENERGY SYSTEMS
4	449437		\$58.50	Oct 28, 2016	00016	3231	VANG, BERNADETTE
4	449438		\$58.50	Oct 28, 2016	00016	3230	VO, LILY
4	449439		\$165.00	Oct 28, 2016	25560	0	WARSAME, KADRA
4	449440		\$60.00	Oct 28, 2016	25837	0	WILLIAMS, REBECCA
4	449441		\$86.00	Oct 28, 2016	24529	0	WORM, NICK
4	449442		\$17.07	Oct 28, 2016	02776	0	XCEL ENERGY
4	449443		\$485.05	Nov 2, 2016	00428	0	ARAMARK
4	449444		\$56.50	Nov 2, 2016	04895	0	ASSOCIATION OF CLERICAL EMPLOYEES
4	449445		\$525.00	Nov 2, 2016	27719	0	AUGUSTANA REGENT
4	449446		\$1,730.00	Nov 2, 2016	09991	0	BURNSVILLE ASSOCIATION OF EDUCATIONAL ASSTS
4	449447		\$1,188.50	Nov 2, 2016	29243	0	CARLSON, GERRI
4	449448		\$995.00	Nov 2, 2016	08621	1	CHILDREN'S THEATRE COMPANY
4	449449		\$120.00	Nov 2, 2016	28260	0	CHOY, SERGIO R.
4	449450		\$180.00	Nov 2, 2016	25919	0	CORDOVA, LETICIA
4	449451		\$475.63	Nov 2, 2016	28540	0	CORE BEVERAGE
4	449452		\$38.14	Nov 2, 2016	00645	2	CUB FOODS
4	449453		\$50.00	Nov 2, 2016	20524	0	DEWALD, RINA C.
4	449454		\$245.00	Nov 2, 2016	00875	0	DRAMATISTS PLAY SERVICE INC.
4	449455		\$589,083.18	Nov 2, 2016	28300	1	DURHAM SCHOOL SERVICES
4	449456		\$152.00	Nov 2,	28531	0	EDUCATION MINNESOTA

## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449457		\$2,492.55	Nov 2, 2016	25053	0	EF EDUCATIONAL TOURS
4	449458		\$1,438.35	Nov 2, 2016	28651	0	FOOD GROUP
4	449459		\$122.00	Nov 2, 2016	27604	0	GREAT LAKES HIGHER EDUCATION CORPORATION
4	449460		\$2,050.00	Nov 2, 2016	24432	0	I GOT SKILLS
4	449461		\$29,979.93	Nov 2, 2016	08893	4	IND. SCHOOL DIST. 1
4	449462		\$756.75	Nov 2, 2016	20540	0	INTELLIGERE, INC
4	449463		\$80.00	Nov 2, 2016	02196	0	MACKIN EDUCATIONAL RESOURCES
4	449464		\$450.00	Nov 2, 2016	06559	0	MATRIX COMMUNICATIONS, INC.
4	449465		\$576.00	Nov 2, 2016	25512	0	MAYER ARTS, INC.
4	449466		\$280.80	Nov 2, 2016	27590	0	MCBRIDE, DEBORA
4	449467		\$703.00	Nov 2, 2016	24921	0	MECA SPORTSWEAR
4	449468		\$380.00	Nov 2, 2016	23866	0	MESSERLI & KRAMER PA
4	449469		\$249.00	Nov 2, 2016	23914	0	MIDWEST VENDING
4	449470		\$885.03	Nov 2, 2016	03029	1	MINNESOTA ENERGY RESOURCES CORPORATION
4	449471		\$112.00	Nov 2, 2016	08769	0	NCPERS MINNESOTA
4	449472		\$210.00	Nov 2, 2016	29333	0	PEDIATECH NURSING, LLC
4	449473		\$480.00	Nov 2, 2016	24879	0	PEREZ, MELISSA M.
4	449474		\$140.00	Nov 2, 2016	29171	0	PERFORMANT RECOVERY INC
4	449475		\$130.20	Nov 2, 2016	00001	1714	RUIZ, DAILIA
4	449476		\$216.23	Nov 2, 2016	03532	2	SCHMITT MUSIC
4	449477		\$7,318.47	Nov 2, 2016	07382	0	SCHOOL SERVICES EMPLOYEES LOCAL 284
4	449478		\$651.00	Nov 2, 2016	25227	0	SOLBERG, STACY
4	449479		\$8.95	Nov 2, 2016	21190	0	TROUSIL, WANDA
4	449480		\$693.00	Nov 2, 2016	28197	0	TWO RIGHT FEET
4	449481		\$336.00	Nov 2, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449482		\$290.00	Nov 2, 2016	08595	0	UNIVERSITY OF MINNESOTA-TUITION
4	449483		\$172.00	Nov 2, 2016	02813	7	US DEPARTMENT OF EDUCATION
4	449484		\$150.00	Nov 2, 2016	23463	18	US DEPT OF TREASURY
4	449485		\$48,292.16	Nov 2, 2016	04417	1	US FOODS INC
4	449486	Unissued	\$0.00	Nov 2, 2016	04417	1	US FOODS INC
4	449487	Unissued	\$0.00	Nov 2, 2016	04417	1	US FOODS INC
4	449488		\$36.20	Nov 2, 2016	00000	682	WEIBEL, JILL
4	449489		\$60.00	Nov 2, 2016	25837	0	WILLIAMS, REBECCA
4	449490		\$120.00	Nov 4, 2016	23909	0	ALEMENY-JONES, AUREA
4	449491		\$1,350.00	Nov 4, 2016	24541	0	ANDERSON INSURANCE & INVESTMENT AGENCY, INC
4	449492		\$136.00	Nov 4, 2016	29398	0	ANDERSON, SHERRI M
4	449493		\$66.00	Nov 4, 2016	24521	0	BANYAI, KELLY
4	449494		\$66.00	Nov 4, 2016	28949	0	BOCK, FRED
4	449495		\$348.00	Nov 4, 2016	24540	0	BURK, JAMIE
4	449496		\$60.00	Nov 4, 2016	28260	0	CHOY, SERGIO R.
4	449497		\$50.00	Nov 4, 2016	25292	0	CLEAR, DAVID
4	449498		\$682.50	Nov 4, 2016	25919	0	CORDOVA, LETICIA
4	449499		\$66.00	Nov 4, 2016	09316	0	EADS, WILLIAM
4	449500		\$1,415.00	Nov 4, 2016	09272	2	ECM PUBLISHERS, INC.
4	449501		\$641.60	Nov 4, 2016	26262	0	EDUCATORS BENEFIT CONSULTANTS, LLC
4	449502		\$650.00	Nov 4, 2016	04416	0	FAIRVIEW
4	449503		\$113.35	Nov 4, 2016	28202	0	FOUNDATION 191
4	449504		\$66.00	Nov 4, 2016	24543	0	FREDRICKSON, DALE
4	449505		\$419.00	Nov 4, 2016	28988	1	FRONTLINE TECHNOLOGIES GROUP, LLC
4	449506		\$72.00	Nov 4, 2016	23065	0	GAERTNER, FRANK
4	449507		\$50.00	Nov 4,	24708	0	GEIKEN, GARY

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449508		\$51.00	Nov 4, 2016	09776	0	GERKIN, MIKE
4	449509		\$660.00	Nov 4, 2016	27635	0	GLOBAL TRANSLATION & INTERPRETER
4	449510		\$3,315.27	Nov 4, 2016	00862	3	HERFF JONES, INC.
4	449511		\$2,488.30	Nov 4, 2016	02483	0	INTEGRA TELECOM
4	449512		\$315.00	Nov 4, 2016	24542	0	JAMA, SAFIYO
4	449513		\$66.00	Nov 4, 2016	24525	0	JONES, EDWARD
4	449514		\$520.00	Nov 4, 2016	23140	0	JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST INC.
4	449515		\$48,163.18	Nov 4, 2016	27633	0	KELLY SERVICES, INC.
4	449516		\$11,975.70	Nov 4, 2016	02102	0	KRAUS-ANDERSON INS. AGENCY, INC.
4	449517		\$86.00	Nov 4, 2016	25801	0	LINDSTROM, JEFF
4	449518		\$66.00	Nov 4, 2016	01122	0	LORENZEN, CORY
4	449519		\$86.00	Nov 4, 2016	05107	0	MAUER, BRIAN
4	449520		\$86.00	Nov 4, 2016	06414	0	MAUER, MARK
4	449521		\$86.00	Nov 4, 2016	03052	0	MAUER, THOMAS
4	449522		\$120.00	Nov 4, 2016	24538	0	MILLER, ELENA
4	449523		\$340.00	Nov 4, 2016	29160	0	MINNESOTA QUIZ BOWL ALLIANCE (MQBA)
4	449524		\$450.00	Nov 4, 2016	09029	1	MN ACADEMY OF SCIENCE
4	449525		\$385.00	Nov 4, 2016	04884	2	NASSP/NHS
4	449526		\$60.00	Nov 4, 2016	24879	0	PEREZ, MELISSA M.
4	449527		\$86.00	Nov 4, 2016	24537	0	PRIMUS, TRENT
4	449528		\$918.00	Nov 4, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	449529		\$135.86	Nov 4, 2016	09588	4	SAVAGE, CITY OF
4	449530		\$50.00	Nov 4, 2016	24679	0	SCHALLER, WES
4	449531		\$359.83	Nov 4, 2016	03532	2	SCHMITT MUSIC
4	449532	Unissued	\$0.00	Nov 4, 2016	03532	2	SCHMITT MUSIC

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449533		\$96.99	Nov 4, 2016	03640	1	STAPLES ADVANTAGE
4	449534		\$4,650.00	Nov 4, 2016	27742	0	STRATEGIC SOURCE INC
4	449535		\$735.00	Nov 4, 2016	21149	0	SUCANSKY, SARAH
4	449536		\$2,104.60	Nov 4, 2016	29345	1	T-MOBILE
4	449537		\$254.76	Nov 4, 2016	00016	2455	TASA, ALESIA
4	449538		\$197,881.42	Nov 4, 2016	08203	1	TIES
4	449539		\$35.00	Nov 4, 2016	29399	0	TIMEVALUE SOFTWARE
4	449540		\$5,008.00	Nov 4, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
4	449541		\$798.61	Nov 4, 2016	27728	1	US GAMES
4	449542		\$12,000.08	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449543	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449544	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449545	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449546	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449547	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449548	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449549	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449550	Unissued	\$0.00	Nov 16, 2016	28147	1	AGROPUR INC. DIVISION NATREL USA
4	449551		\$588.38	Nov 16, 2016	03503	0	AMERICAN TIME & SIGNAL
4	449552		\$399.84	Nov 16, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	449553	Unissued	\$0.00	Nov 16, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	449554		\$1,616.00	Nov 16, 2016	00249	1	APPLE COMPUTER INC.
4	449555		\$913.80	Nov 16, 2016	25449	2	AUTOMATED LOGIC CONSTRUCTION SERVICES
4	449556		\$1,820.00	Nov 16, 2016	24371	0	BAYFIELD FRUIT CO.
4	449557		\$9,689.99	Nov 16, 2016	00477	0	BIX PRODUCE COMPANY
4	449558	Unissued	\$0.00	Nov 16,	00477	0	BIX PRODUCE COMPANY

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449559	Unissued	\$0.00	Nov 16, 2016	00477	0	BIX PRODUCE COMPANY
4	449560	Unissued	\$0.00	Nov 16, 2016	00477	0	BIX PRODUCE COMPANY
4	449561		\$1,095.00	Nov 16, 2016	28383	0	BLB CONSULTING, LLC
4	449562		\$607.38	Nov 16, 2016	00454	0	BRYAN ROCK PRODUCTS INC
4	449563		\$1,309.02	Nov 16, 2016	20289	1	CDW GOVERNMENT, INC.
4	449564		\$989.00	Nov 16, 2016	25513	1	CHURCH OFFSET PRINTING, INC.
4	449565		\$165.96	Nov 16, 2016	00645	0	CUB FOODS
4	449566		\$2,240.85	Nov 16, 2016	29228	1	CUMMINS NPOWER LLC
4	449567		\$1,090.00	Nov 16, 2016	07073	0	D G WELDING & MANUFACTURING, INC.
4	449568		\$7,767.76	Nov 16, 2016	04186	1	DALCO
4	449569		\$15,295.50	Nov 16, 2016	28604	0	DIRSEC, INC.
4	449570		\$1,151.63	Nov 16, 2016	09859	1	DISCOUNT SCHOOL SUPPLY
4	449571		\$7,478.04	Nov 16, 2016	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	449572	Unissued	\$0.00	Nov 16, 2016	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	449573	Unissued	\$0.00	Nov 16, 2016	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	449574		\$766.50	Nov 16, 2016	01064	2	EARL F. ANDERSEN
4	449575		\$661.20	Nov 16, 2016	28982	0	EKON-O-PAC, LLC
4	449576		\$147.50	Nov 16, 2016	01078	0	ELECTRO WATCHMAN, INC.
4	449577		\$11.37	Nov 16, 2016	23054	1	FASTENAL
4	449578		\$91,383.50	Nov 16, 2016	23346	0	FLR SANDERS, INC.
4	449579		\$3,956.00	Nov 16, 2016	02082	1	FRIEDGES DRYWALL, INC.
4	449580		\$181.35	Nov 16, 2016	01458	1	GOPHER
4	449581		\$1,908.99	Nov 16, 2016	04387	1	GRAINGER
4	449582	Unissued	\$0.00	Nov 16, 2016	04387	1	GRAINGER
4	449583		\$73.50	Nov 16, 2016	24154	0	HEALTH COUNSELING SERVICES

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	449584		\$148.75	Nov 16, 2016	22358	0	HEINZ DISPENSING SOLUTIONS
4	449585		\$892.00	Nov 16, 2016	09046	0	HI TECH REFRIGERATION
4	449586		\$977.80	Nov 16, 2016	09318	1	HILLYARD INC - MINNEAPOLIS
4	449587		\$297.74	Nov 16, 2016	04818	0	HORIZON COMMERCIAL POOL SUPPLY
4	449588		\$120.00	Nov 16, 2016	28929	0	JOHN'S SEWER AND DRAIN CLEANING, INC.
4	449589		\$533.50	Nov 16, 2016	08955	0	KELLEHER, HELMRICH AND ASSOCIATES
4	449590		\$174.00	Nov 16, 2016	05077	0	LOCKSAFE INC.
4	449591		\$212.50	Nov 16, 2016	24496	0	MARKET DISTRIBUTION, INC.
4	449592		\$2,152.14	Nov 16, 2016	07752	0	MILLER ELECTRIC, INC.
4	449593		\$972.00	Nov 16, 2016	08999	1	MINNESOTA ELEVATOR INC
4	449594		\$20.70	Nov 16, 2016	03519	0	NAPA AUTO PARTS
4	449595		\$40.00	Nov 16, 2016	28650	0	ONE BEAT CPR + AED
4	449596		\$1,301.00	Nov 16, 2016	26086	0	ORKIN COMMERCIAL SERVICES
4	449597		\$2,274.00	Nov 16, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	449598		\$26,159.50	Nov 16, 2016	27969	0	READY FOR KINDERGARTEN
4	449599		\$86.25	Nov 16, 2016	09053	0	RIFTON EQUIPMENT
4	449600		\$400.00	Nov 16, 2016	23241	0	RYAN MECHANICAL, INC.
4	449601		\$1,284.52	Nov 16, 2016	03587	1	SIMPLEX GRINNELL
4	449602		\$9,755.14	Nov 16, 2016	06710	2	STATE OF MINNESOTA
4	449603		\$347.29	Nov 16, 2016	03689	0	STATE SUPPLY CO., INC.
4	449604		\$1,917.79	Nov 16, 2016	23998	2	SUMMIT COMMERCIAL FACILITIES GROUP
4	449605		\$299.97	Nov 16, 2016	04308	0	SUPER DUPER SCHOOL CO.
4	449606		\$32.48	Nov 16, 2016	01377	0	THERAPY SHOPPE
4	449607		\$406.88	Nov 16, 2016	22123	1	TOTAL FILTRATION SERVICES, INC.
4	449608		\$469.85	Nov 16, 2016	01237	1	TOYS FOR SPECIAL CHILDREN, INC.
4	449609		\$24.40	Nov 16,	04037	1	TRIARCO ARTS & CRAFTS

## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	449610		\$11,271.46	Nov 16, 2016	03802	0	TRIO SUPPLY
4	449611	Unissued	\$0.00	Nov 16, 2016	03802	0	TRIO SUPPLY
4	449612	Unissued	\$0.00	Nov 16, 2016	03802	0	TRIO SUPPLY
4	449613		\$558.84	Nov 16, 2016	02901	1	ULINE
4	449614		\$497.38	Nov 16, 2016	01197	1	US FOODS CULINARY EQUIPMENT & SUPPLIES LLC
4	449615		\$88.34	Nov 16, 2016	04243	1	VIKING ELECTRIC SUPPLY, INC.
<b>Check Count</b>	<b>542</b>	<b>Grand Total</b>	<b>\$2,187,682.94</b>				

## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
3	101678		\$2,930.00	Oct 25, 2016	05599	0	1ST LINE/LEEWES VENTURES LLC
3	101679		\$80,750.95	Oct 25, 2016	29380	0	ADVANCE TERRAZZO & TILE CO. INC.
3	101680		\$69,107.75	Oct 25, 2016	29367	0	AMERICAN STRUCTURAL METALS, INC.
3	101681	Clear	\$139,843.13	Oct 25, 2016	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.
3	101682	Clear	\$7,161.37	Oct 25, 2016	25253	0	B&B SHEET METAL & ROOFING, INC.
3	101683	Clear	\$295,290.68	Oct 25, 2016	03544	1	BEST BUY CORPORATE ENTITIES
3	101684	Clear	\$800.00	Oct 25, 2016	04400	0	BESTER BROS TRANSFER & STORAGE CO
3	101685		\$15,170.55	Oct 25, 2016	24524	0	CENTIMARK CORPORATION
3	101686		\$29,213.45	Oct 25, 2016	29317	0	CROSTOWN MASONRY, INC.
3	101687		\$170,969.80	Oct 25, 2016	29358	0	EL-JAY PLUMBING & HEATING, INC
3	101688		\$24,934.65	Oct 25, 2016	29369	0	ENVISION GLASS INC.
3	101689		\$88,484.90	Oct 25, 2016	29389	0	FLOORS BY BECKERS, INC.
3	101690		\$19,046.94	Oct 25, 2016	29381	0	FRANSEN DECORATING, INC.
3	101691		\$19,950.00	Oct 25, 2016	29360	0	G URBAN COMPANIES INC
3	101692		\$117,928.82	Oct 25, 2016	29368	0	GEORGE F COOK CONSTRUCTION CO
3	101693		\$257,143.15	Oct 25, 2016	01774	1	HALDEMAN-HOMME, INC./ANDERSON LADD, INC.
3	101694		\$116,730.30	Oct 25, 2016	01774	1	HALDEMAN-HOMME, INC./ANDERSON LADD, INC.
3	101695	Clear	\$174,108.34	Oct 25, 2016	29296	0	INTEREUM, INC.
3	101696	Clear	\$925.00	Oct 25, 2016	29241	0	JAMES R HILL, INC.
3	101697		\$22,627.81	Oct 25, 2016	29372	0	LAWRENCE SIGN
3	101698	Clear	\$4,853.00	Oct 25, 2016	05077	0	LOCKSAFE INC.
3	101699		\$42,005.20	Oct 25, 2016	29276	0	MAX STEININGER, INC.
3	101700	Clear	\$16,043.11	Oct 25, 2016	24467	1	MCKESSON MEDICAL SURGICAL
3	101701	Clear	\$15,180.25	Oct 25, 2016	27063	0	MIDWEST BLINDS
3	101702		\$26,296.00	Oct 25, 2016	26094	0	MULTIPLE CONCEPTS INTERIORS, INC.
3	101703		\$71,750.62	Oct 25,	26112	1	NORTHERN ESCROW, INC.

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
3	101704	Clear	\$5,504.00	Oct 25, 2016	27888	1	NORTHERN TECHNOLOGIES, LLC
3	101705		\$14,562.55	Oct 25, 2016	29318	0	NORTHLAND CONCRETE & MASONRY, LLC
3	101706		\$62,700.00	Oct 25, 2016	03695	0	OVERHEAD DOOR COMPANY OF THE NORTHLAND
3	101707		\$130,618.35	Oct 25, 2016	22848	0	PEOPLES ELECTRIC COMPANY, INC
3	101708	Clear	\$33,202.50	Oct 25, 2016	27745	0	PLADSON ENVIRONMENTAL, INC.
3	101709		\$37,943.03	Oct 25, 2016	24527	0	PRECISION HARDSCAPES, LLC
3	101710	Clear	\$3,236.00	Oct 25, 2016	07724	1	PROFESSIONAL SERVICE INDUSTRIES, INC.
3	101711	Clear	\$942.00	Oct 25, 2016	28664	0	SAFETY SIGNS
3	101712		\$6,460.00	Oct 25, 2016	28078	0	SMB OF MINNESOTA
3	101713		\$4,750.00	Oct 25, 2016	29388	0	THE CAULKERS COMPANY, INC.
3	101714		\$118,902.00	Oct 25, 2016	29363	0	THELEN HEATING & ROOFING INC.
3	101715	Clear	\$226,458.55	Oct 25, 2016	00826	1	TIERNEY BROTHERS, INC.
3	101716		\$30,750.31	Oct 25, 2016	04045	0	TRANE U.S. INC.
3	101717	Clear	\$9,544.14	Oct 25, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
3	101718	Clear	\$26,055.45	Oct 25, 2016	29263	0	VEIT & COMPANY, INC.
3	101719		\$3,166.35	Oct 25, 2016	29359	0	W.L. HALL CO.
3	101720	Clear	\$656.40	Oct 25, 2016	04321	1	WARD'S NATURAL SCIENCE
3	101721		\$14,905.50	Oct 25, 2016	29316	0	WELLS CONCRETE
3	101722		\$227,430.77	Oct 25, 2016	29165	0	WENCK CONSTRUCTION, INC.
3	101723	Clear	\$4,345.00	Oct 25, 2016	24410	1	ZMD ENGINEERED SOLUTIONS
3	101724		\$575.00	Nov 4, 2016	28566	0	AHERN, PATRICK
3	101725		\$2,350.00	Nov 4, 2016	29393	1	ARCHITECTURAL TESTING, INC
3	101726		\$693.22	Nov 4, 2016	20289	1	CDW GOVERNMENT, INC.
3	101727		\$70,346.94	Nov 4, 2016	24485	0	DYNAMIC FITNESS & STRENGTH LLC
3	101728		\$4,141.51	Nov 4, 2016	01231	0	FLINN SCIENTIFIC, INC.

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## Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
3	101729		\$1,912.00	Nov 4, 2016	27736	0	GLOBAL COMMUNICATIONS WIRING & SERVICES
3	101730		\$6,294.00	Nov 4, 2016	27750	0	GRAPHIC SPECIALTIES, INC.
3	101731		\$10,574.00	Nov 4, 2016	05805	0	HILLER'S FLOORING AMERICA
3	101732		\$74,655.32	Nov 4, 2016	24274	1	INNOVATIVE OFFICE SOLUTIONS, LLC
3	101733		\$16,370.83	Nov 4, 2016	29296	0	INTEREUM, INC.
3	101734		\$2,000.00	Nov 4, 2016	27356	0	PFEFFERLE KANE LLP
3	101735		\$18,750.00	Nov 4, 2016	23241	0	RYAN MECHANICAL, INC.
3	101736		\$47,476.56	Nov 4, 2016	24491	0	VEX ROBOTICS, INC.
<b>Check Count</b>	<b>59</b>	<b>Grand Total</b>	<b>\$3,047,518.05</b>				

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**Agenda II.B.5.  
November 17, 2016**

**To:** Board of Education, Members  
**From:** Dan Luth, Chair  
**Date:** November 11, 2016  
**Re:** **Approve Out-of-State Travel by School Board Members**

**RECOMMENDATION:** that the Board of Education approves out-of-state travel for Director Bob VandenBoom and Director Jim Schmid who will be attending the NSBA Annual Conference in Denver March 25-27, 2017.

Travel to an out-of-state meeting, such as regional or national meetings of the National School Boards Association, for which a board member intends to seek reimbursement from the school district, must be preapproved by the Board of Education at a regularly scheduled meeting. (See Board Policy 214.)

Requests for reimbursement must adhere to the district's expense reimbursement regulation, be itemized on the appropriate school district form and submitted to the district office. Reimbursable expenses may include transportation, meals, lodging, registration fees, required materials, parking fees, tips and other reasonable and necessary school district-related expenses. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

Amounts to be reimbursed for board member out-of-state travel, including registration fees, shall be within the School Board's approved budget allocations.

*Each Student Real-World Ready!*



**Future Ready. Community Strong.**

**Agenda II.B.6.  
November 17, 2016**

**To:** Board of Education, Members  
Dr. Joe Gothard, Superintendent

**From:** Lisa Rider, Executive Director of Business Services

**Date:** November 11, 2016

**Re:** Appointment of Agent of Record – Workers' Compensation Policy

**RECOMMENDATION:** That the school board approves the workers' compensation agent of record agreement with Anderson Agency Insurance effective for the July 1, 2017 renewal.

The district's practice has been to employ an agent of record for our workers' compensation policy. The appointment usually occurs at the first board meeting in June. This recommendation is being presented to you today to facilitate the preparation for the July 1 renewal as it is a change from the current agent of record.



**Agenda II.B.7.  
November 17, 2016**

**To: Members, Board of Education  
Superintendent Gothard**

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

**Date: November 17, 2016**

**Re: Change Orders #153, #200, #203, #208, #209, #210, #212, #213, #214 and  
#215 for the 2015 Additions and Alterations to Burnsville High School**

RECOMMENDATION: That the Board of Education approves change orders #153, #200, #203, #208, #209, #210, #212, #213, #214 and #215 for the 2015 Additions and Alterations to Burnsville High School.

On May 28<sup>th</sup>, 2015 the school board awarded contracts for bid package #1, on June 25, 2015 the school board awarded one contract for bid package #2, on August 13, 2015 the school board awarded contracts for bid package #3 and on October 22, November 5, November 19 and December 17, 2015 school board awarded contracts for bid package #4 for the 2015 Additions and Alterations to the Burnsville High School.

Change order #153 for contract #3290 (G Urban Companies, LLC) is a reduction in the amount of (\$3,537.00). The reduction in costs to this contract are due to coordination in work at the roundabout area and a change in location for the stadium restrooms.

Change order #200 for contract #0750 (Palmer West Construction Company Inc.) is in the amount of \$1,820.00. Items on this change order include adding break metal closures to construction joists and installing two 3 inch vent stacks that will be back charged to El Jay plumbing.

Change order #203 for contract #3300 (Veit and Company, Inc) is a reduction in the amount of (\$200.00). The reduction to this contract is the result of not doing work to create a bulk head of a 15 inch storm sewer.

Change order #208 for contract #2302 (Thelen Heating & Roofing, Inc.) is in the amount of \$14,794.00. Items on this change order include additional work due to



changes in the construction documents and revisions in the field needed to complete work in specified areas.

Change order #209 for contract #0610 (George F Cook Construction Co.) is in the amount of \$14,074.00. Items on this change order include reductions for not installing a door and a frame to a room that was deleted from the project, back charges to other contractors and additional casework storage for the music department.

Change order #210 for contract #2601 (Peoples Electric Co. Inc.) Is in the amount of \$46,312.00. Items on this change order include lighting revisions in the CNA lab, a back charge to Lloyd's construction to saw cut and remove a new transformer pad and repairs and updates to the existing fire alarm system to synchronize with the new fire alarm system in the additions.

Change order #212 for contract #0965 (Floors by Becker, Inc.) is in the amount of \$25,364.00. Items on this change order include reductions for work that was deleted from the project, additional leveling materials and labor to correct flooring issues in the CNA lab and to apply a moisture barrier on the concrete flooring to allow for new flooring materials to be laid.

Change order #213 for contract #0990 (Fransen Decorating, Inc.) in the amount of \$843.00. Items on this change order include additional painting of new doors and frames that were added to the project, painting of new steel and the deletion of painting in the credit union office area.

Change order #214 for contract #0241 (Lloyd's Construction Services Inc.) is in the amount of \$70,179.00. A change in how the demolition of the ramp needed to happen in order to protect infrastructure in the tunnel area and additional saw cutting, excavating, backfilling and demolition with \$20,737.00 being charged back to other contractors are the reasons for the change in this contract.

Change order #215 for contract #1440 (DRN Enterprises, d.b.a Arrow Lift) is in the amount of \$1,384.00. The reason for the cost increase to this contract was to add facial materials around the enclosure directed by the state code inspector.

To date total change orders in amount of \$1,986,002.00 to the 45 original contract amounts of \$37,734,946.00 brings the total contracts with change orders to \$39,720,947.54. This represents change orders of 5.26% of original bid amounts.



The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **OCT 17 2016**

**OCT 27 2016**

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>	PCO # 153
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
 (Name and address) BURNSVILLE HIGH SCHOOL BP #3  
 600 EAST HIGHWAY 13  
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:  
 (Name and address) G URBAN COMPANIES, LLC  
 3781 LABORE ROAD  
 ST PAUL, MINNESOTA 55110

CHANGE ORDER NO.: 3290.005  
 INITIATION DATE: 06/06/16  
 PROJECT NOS.: 301504.01  
 CONTRACT FOR: Contract #3290  
 Landscaping/Irrigation  
 Systems  
 CONTRACT DATE: 8/13/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

**RECEIVED**

**OCT 24 2016**

**ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.**

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$	240,069.00
Net change by previously authorized Change Orders .....	\$	18,984.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$	259,053.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be ( <del>increased</del> ) ( <del>decreased</del> ) ( <del>unchanged</del> ) by this Change Order .....	\$	(3,537.00)
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$	255,516.00
The Contract Time will be ( <del>increased</del> ) ( <del>decreased</del> ) ( <del>unchanged</del> ) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive. unchanged.

WENCK CONSTRUCTION INC.

CONSTRUCTION MANAGER  
7500 Olson Memorial Hwy, Golden Valley, MN 55427

ADDRESS *[Signature]*  
BY *[Signature]* DATE 10/19/16

G URBAN COMPANIES, LLC

CONTRACTOR  
3781 LaBore Road, St. Paul, MN 55110

ADDRESS *[Signature]*  
BY *[Signature]* DATE 10/12/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.

ARCHITECT  
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427

ADDRESS *[Signature]*  
BY *[Signature]* DATE 10/25/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

OWNER  
100 River Ridge Court, Burnsville, MN 55337

ADDRESS  
BY  
DATE



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 6/6/2016**

**Contractor:**

Urban Companies  
3781 Labore Road  
St. Paul, MN 55110

**Architect's Project No:**

**Contract Date:**

**Contract Number: 3290**

**Change Order Number: 005**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-087	004	Delete 575 SF of sod per PR 087.	-3,105
PR-090	006	Delete 80 SY of sod.	-432

The original Contract (s) Value was.....	240,069
Sum of changes by prior Change Orders.....	18,984
The Contract Value prior to this Change Order was.....	259,053
The Contract Value will be changed by this Change Order in the amount of.....	-3,537
The new Contract Value including this Change Order will be.....	255,516
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

SEP 30 2016  
OCT 11 2016

OWNER	<input checked="" type="checkbox"/>	PCO #	200
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>		
ARCHITECT	<input checked="" type="checkbox"/>		
CONTRACTOR	<input checked="" type="checkbox"/>		
FIELD	<input type="checkbox"/>		
OTHER	<input type="checkbox"/>		

(Instructions on reverse side)

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
(Name and address) BURNSVILLE HIGH SCHOOL BP #4  
600 EAST HIGHWAY 13  
BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR: PALMER WEST CONSTRUCTION COMPANY, INC.  
(Name and address) 14595 JAMES ROAD  
ROGERS, MINNESOTA 55374

CHANGE ORDER NO.: 0750.005

INITIATION DATE: 09/15/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #0750  
Roofing & Metal Panels

CONTRACT DATE: 10/22/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

# RECEIVED

OCT - 6 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) .....	\$	1,603,200.00
Net change by previously authorized Change Orders .....	\$	48,005.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was .....	\$	1,651,205.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order .....	\$	1,820.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be .....	\$	1,653,025.00
The Contract Time will be (increased) (decreased) (unchanged) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.

CONSTRUCTION MANAGER  
7500 Olson Memorial Hwy, Golden Valley, MN 55427

ADDRESS Todd Dene 10/4/16

BY \_\_\_\_\_ DATE \_\_\_\_\_

PALMER WEST CONSTRUCTION COMPANY, INC.

CONTRACTOR  
14595 James Road, Rogers, MN 55374

ADDRESS Stander 9-26-16

BY \_\_\_\_\_ DATE \_\_\_\_\_

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECT

ARCHITECT  
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427

ADDRESS W J Jeps 10/10/16

BY \_\_\_\_\_ DATE \_\_\_\_\_

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

OWNER  
100 River Ridge Court, Burnsville, MN 55337

ADDRESS \_\_\_\_\_

BY \_\_\_\_\_ DATE \_\_\_\_\_



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200

# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 9/15/2016**

**Contractor:**

Palmer West Construction Co, Inc.  
14595 James Road  
Rogers, MN 55374

**Architect's Project No:**

**Contract Date:**

**Contract Number: 0750**

**Change Order Number: 005**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-129	001	Added brake metal closures to construction joints in Areas 9 and 11 per PR 129.	1,371
RCO-180	001	Palmer West installed two 3" stacks. Back charge to El Jay	449

The original Contract (s) Value was.....	1,603,200
Sum of changes by prior Change Orders.....	48,005
The Contract Value prior to this Change Order was.....	1,651,205
The Contract Value will be changed by this Change Order in the amount of.....	1,820
The new Contract Value including this Change Order will be.....	1,653,025
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

SEP 30 2016

OCT 11 2016

(Instructions on reverse side)

OWNER  PCO # 203  
 CONSTRUCTION MANAGER   
 ARCHITECT   
 CONTRACTOR   
 FIELD   
 OTHER

PCO # 203  
 ISD 191  
 OCT 17 2016  
 OPERATIONS

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
 (Name and address) BURNSVILLE HIGH SCHOOL BP #1  
 600 EAST HIGHWAY 13  
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:  
 (Name and address) VEIT AND COMPANY, INC.  
 14000 VEIT PLACE  
 ROGERS, MINNESOTA 55374

CHANGE ORDER NO.: 3300.006  
 INITIATION DATE: 09/16/16  
 PROJECT NOS.: 301504.01  
 CONTRACT FOR: Contract #3300  
 Site Utility Relocation  
 CONTRACT DATE: 5/28/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

OCT - 6 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was .....	\$	410,000.00
Net change by previously authorized Change Orders .....	\$	115,109.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was .....	\$	525,109.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order .....	\$	(200.00)
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be .....	\$	524,909.00
The Contract Time will be (increased) (decreased) (unchanged) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive. unchanged.

WENCK CONSTRUCTION INC.

CONSTRUCTION MANAGER  
 7500 Olson Memorial Hwy, Golden Valley, MN 55427  
 ADDRESS  
 BY: *[Signature]* DATE: 10/4/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECT

ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY: *[Signature]* DATE: 10/10/16

VEIT AND COMPANY, INC.

CONTRACTOR  
 14000 Veit Place, Rogers, MN 55374  
 ADDRESS  
 BY: *[Signature]* DATE: 9/26/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

OWNER  
 100 River Ridge Court, Burnsville, MN 55337  
 ADDRESS  
 BY: \_\_\_\_\_ DATE: \_\_\_\_\_



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 9/16/2016**

**Contractor:**

Veit and Company, Inc.  
14000 Veit Place  
Rogers, MN 55374

**Architect's Project No:**

**Contract Date:**

**Contract Number: 3300**

**Change Order Number: 006**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-136	001	Deletion of bulk heading of storm sewer pipe per PR 136.	-200

The original Contract (s) Value was.....	410,000
Sum of changes by prior Change Orders.....	115,109
The Contract Value prior to this Change Order was.....	525,109
The Contract Value will be changed by this Change Order in the amount of.....	-200
The new Contract Value including this Change Order will be.....	524,909
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **OCT 05 2016**

OWNER  
CONSTRUCTION MANAGER  
ARCHITECT  
CONTRACTOR  
FIELD  
OTHER

PCO # 208  
  
  
  
  
  
**ISD 191**  
**OCT 24 2016**  
**OPERATIONS**

(Instructions on reverse side) **OCT 18 2016**

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
(Name and address) BURNSVILLE HIGH SCHOOL BP #4  
600 EAST HIGHWAY 13  
BURNSVILLE, MINNESOTA 55337  
TO CONTRACTOR: THELEN HEATING & ROOFING, INC.  
(Name and address) 1717 13TH STREET SE  
BRainerd, MINNESOTA 56401

CHANGE ORDER NO.: 2302.007  
INITIATION DATE: 09/28/16  
PROJECT NOS.: 301504.01  
CONTRACT FOR: Contract #2302  
HVAC/Temperature Controls  
CONTRACT DATE: 10/22/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

# RECEIVED

**OCT 11 2016**

**ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.**

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) was .....	\$	2,751,800.00
Net change by previously authorized Change Orders .....	\$	63,939.00
The (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) prior to this Change Order was .....	\$	2,815,739.00
The (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) will be (increased) (decreased) (unchanged) by this Change Order .....	\$	14,794.00
The new (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) Price) including this Change Order will be ...	\$	2,830,533.00
The Contract Time will be ( <del>XXXXXXXXXXXX</del> ) (unchanged) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.

CONSTRUCTION MANAGER  
7500 Olson Memorial Hwy, Golden Valley, MN 55427  
ADDRESS  
BY *[Signature]* DATE 10/6/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.

ARCHITECT  
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
ADDRESS  
BY *[Signature]* DATE 10/14/16

THELEN HEATING & ROOFING, INC.

CONTRACTOR  
1717 13th Street, SE, Brainerd, MN 56401  
ADDRESS  
BY *[Signature]* DATE 9-30-16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

OWNER  
100 River Ridge Court, Burnsville, MN 55337  
ADDRESS  
BY \_\_\_\_\_ DATE \_\_\_\_\_



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 9/28/2016**

**Contractor:**

Thelen Heating & Roofing  
1717 - 13th Street SE  
Brainerd, MN 56401

**Architect's Project No:**

**Contract Date:**  
**Contract Number: 2302**  
**Change Order Number: 007**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-114	007	Change in duct work per PR 114.	1,750
PR-134	001	Miscellaneous ventilation changes per PR 134.	3,648
RCO-154	001	Cut mixing box and remove dampers on AHU E-4 per Gary Grenzer.	1,295
RCO-154	002	Raise duct to new ceiling height in locker rooms.	870
RCO-176	001	Clean up garbage with telehandler	581
RCO-176	002	Add transfer ducts to 4 rooms per RFI 554.	1,245
RCO-176	003	Hook up existing diffusers in new ceiling grid in Area 12.	1,186
RCO-176	004	Add transfer ducts at rooms 11-130 and 11-131 per RFI 560	655
RCO-176	005	Added control in elevator equipment room per Paul H.	852
RCO-176	006	Added transfer grilles in 5 rooms	516
RCO-176	007	Reconnected diffusers in keyboard lab.	801
RCO-176	008	Move diffusers in 10-114 for overhead doors.	262
RCO-176	009	Repair damaged duct insulation due to El Jay's glycol leak. Back charge to El Jay.	315
RCO-176	012	Programming changes in existing AHUs.	218
RCO-176	013	Relocated existing control cables for new tiles to be placed.	600

The original Contract (s) Value was.....	2,751,800
Sum of changes by prior Change Orders.....	63,939
The Contract Value prior to this Change Order was.....	2,815,739
The Contract Value will be changed by this Change Order in the amount of.....	14,794
The new Contract Value including this Change Order will be.....	2,830,533
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **OCT 05 2016**

**OCT 18 2016**

OWNER	<input checked="" type="checkbox"/>	PCO # 209
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

(Instructions on reverse side)

PROJECT: <i>(Name and address)</i>	2015 ADDITIONS & ALTERATIONS TO BURNSVILLE HIGH SCHOOL BP #4 600 EAST HIGHWAY 13 BURNSVILLE, MINNESOTA 55337	CHANGE ORDER NO.:	610.006
TO CONTRACTOR: <i>(Name and address)</i>	GEORGE F COOK CONSTRUCTION CO 2300 NEVADA AVENUE NORTH SUITE 200 GOLDEN VALLEY, MINNESOTA 55427	INITIATION DATE:	09/28/16
		PROJECT NOS.:	301504.01
		CONTRACT FOR:	Contract #0610 Selective Demolition /Carpentry
		CONTRACT DATE:	10/22/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

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ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$	1,443,000.00
Net change by previously authorized Change Orders .....	\$	61,494.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$	1,504,494.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) ( <del>unchanged</del> ) by this Change Order .....	\$	14,074.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$	1,518,568.00
The Contract Time will be ( <del>increased</del> ) ( <del>decreased</del> ) (unchanged) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.  
CONSTRUCTION MANAGER  
7500 Olson Memorial Hwy, Golden Valley, MN 55427  
ADDRESS  
BY *[Signature]* DATE 10/6/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECT  
ARCHITECT  
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
ADDRESS  
BY *[Signature]* DATE 10/14/16

GEORGE F COOK CONSTRUCTION CO  
CONTRACTOR  
2300 Nevada Ave. North, Ste 200, Golden Valley, MN 55427  
ADDRESS  
BY *[Signature]* DATE 9.23.16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
OWNER  
100 River Ridge Court, Burnsville, MN 55337  
ADDRESS  
BY \_\_\_\_\_ DATE \_\_\_\_\_



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# Change Order

**Burnsville High School**

**Project # 30150401**  
 Tel: 952-707-2000 Fax: 952-707-2102

**Date: 9/28/2016**

**Contractor:**  
 George F. Cook Construction  
 2300 Nevada Avenue North Suite 200  
 Golden Valley, Minnesota 55427

**Architect's Project No:**  
**Contract Date:**  
**Contract Number: 0610**  
**Change Order Number: 006**

**The Contract is hereby revised by the following items:**

PCO	Item #	Description	Amount
PR-138	004	Deletion of frame/door installations per PR 138.	-2,330
RCO-172	007	Back charge to Cook for Northland completing infills in Area 10/11.	-515
RCO-176	011	Back charge to Cook for Thelen cleaning.	-581
RCO-182	001	Additional music room casework.	17,500

The original Contract (s) Value was.....	1,443,000
Sum of changes by prior Change Orders.....	61,494
The Contract Value prior to this Change Order was.....	1,504,494
The Contract Value will be changed by this Change Order in the amount of.....	14,074
The new Contract Value including this Change Order will be.....	1,518,568
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **OCT 17 2016**

**OCT 27 2016**

OWNER	<input checked="" type="checkbox"/>	PCO # 210
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

(Instructions on reverse side)

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
 (Name and address) BURNSVILLE HIGH SCHOOL BP #4  
 600 EAST HIGHWAY 13  
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:  
 (Name and address) PEOPLES ELECTRIC CO., INC.  
 277 FILLMORE AVENUE  
 ST. PAUL, MINNESOTA 55107

CHANGE ORDER NO.: 2601.011

INITIATION DATE: 10/05/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #2601  
 Electrical/Communication  
 Security/Paging

CONTRACT DATE: 10/22/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

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ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> )	\$	3,558,650.00
Net change by previously authorized Change Orders	\$	213,264.00
The (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) prior to this Change Order was	\$	3,771,914.00
The (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) will be (increased) (decreased) (unchanged) by this Change Order	\$	46,312.00
The new (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) including this Change Order will be	\$	3,818,226.00
The Contract Time will be (increased) (decreased) (unchanged) by	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.  
 CONSTRUCTION MANAGER  
 7500 Olson Memorial Hwy, Golden Valley, MN 55427  
 ADDRESS  
 BY *[Signature]* DATE 10/19/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY *[Signature]* DATE 10/25/16

PEOPLES ELECTRIC CO., INC.  
 CONTRACTOR  
 277 East Fillmore Avenue, St. Paul, MN 55107  
 ADDRESS  
 BY *[Signature]* DATE 10/11/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 OWNER  
 100 River Ridge Court, Burnsville, MN 55337  
 ADDRESS  
 BY \_\_\_\_\_ DATE \_\_\_\_\_



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 10/5/2016**

**Contractor:**

Peoples Electric Company, Inc.  
277 East Fillmore Avenue  
St. Paul, MN 55107

**Architect's Project No:**

**Contract Date:**

**Contract Number: 2601**

**Change Order Number: 011**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-109	002	No cost for change in electrical runs and installing bollards per PR 109.	0
PR-137	006	Lighting and power revisions in CNA classroom per PR 137.	6,124
RCO-179	001	Repair fire alarm devices in existing school to allow for the entire fire alarm system to sync per RFI 566 response.	42,473
RCO-189	003	Sawcut and remove new transformer pad outside of Area 8. Back charge from Lloyd's to People's Electric	-2,285

The original Contract (s) Value was.....	3,558,650
Sum of changes by prior Change Orders.....	213,264
The Contract Value prior to this Change Order was.....	3,771,914
The Contract Value will be changed by this Change Order in the amount of.....	46,312
The new Contract Value including this Change Order will be.....	3,818,226
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

*lh*

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

OCT 21 2016

OCT 27 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>	PCO # 212
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
 (Name and address) BURNSVILLE HIGH SCHOOL BP #4  
 600 EAST HIGHWAY 13  
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:  
 (Name and address) FLOORS BY BECKERS, INC.  
 3341 WEST ST. GERMAIN STREET #101  
 ST. CLOUD, MINNESOTA 56301

CHANGE ORDER NO.: 0965.002

INITIATION DATE: 10/05/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #0965  
 Resilient Flooring  
 carpet

CONTRACT DATE: 11/5/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

# RECEIVED

OCT 25 2016

ARMSTRONG, TORSETH

SKOLD & RYDEEN ARCH.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$	431,132.00
Net change by previously authorized Change Orders .....	\$	2,521.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$	433,653.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) (decreased) (unchanged) by this Change Order .....	\$	25,364.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$	459,017.00
The Contract Time will be (increased) (decreased) (unchanged) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.  
 CONSTRUCTION MANAGER  
 7500 Olson Memorial Hwy, Golden Valley, MN 55427  
 ADDRESS  
 BY: *[Signature]* DATE: 10/21/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY: *[Signature]* DATE: 10/25/16

FLOORS BY BECKERS, INC.  
 CONTRACTOR  
 3341 West St. Germain Street #101, St. Cloud, MN 56301  
 ADDRESS  
 BY: *[Signature]* DATE: 10/18/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 OWNER  
 100 River Ridge Court, Burnsville, MN 55337  
 ADDRESS  
 BY: \_\_\_\_\_ DATE: \_\_\_\_\_



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 10/5/2016**

**Contractor:**

Floors by Beckers  
805 First Street NW  
New Brighton, MN 55112

**Architect's Project No:**

**Contract Date:**  
**Contract Number: 0965**  
**Change Order Number: 002**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-102	003	Delete 53 SY of carpet and 112 LF of Vinyl Base per PR 102.	-350
PR-137	004	Added leveling materials and labor due to unforeseen conditions and PR 137.	13,997
RCO-133	002	Deduct for no longer having to pour sloped portion of hallway on 2nd floor in Area 5.	-3,805
RCO-149	001	Moisture mitigation spray to lower relative humidity and allow for flooring placement.	15,522

The original Contract (s) Value was.....	431,132
Sum of changes by prior Change Orders.....	2,521
The Contract Value prior to this Change Order was.....	433,653
The Contract Value will be changed by this Change Order in the amount of.....	25,364
The new Contract Value including this Change Order will be.....	459,017
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa OCT 17 2016

OCT 27 2016

OWNER	<input checked="" type="checkbox"/>	PCO # 213
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

(Instructions on reverse side)

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
 (Name and address) BURNSVILLE HIGH SCHOOL BP #4  
 600 EAST HIGHWAY 13  
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:  
 (Name and address) FRANSEN DECORATING, INC.  
 214 FIRST STREET WEST  
 MILACA, MINNESOTA 56353

CHANGE ORDER NO.: 0990.002

INITIATION DATE: 10/05/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #0990  
 Painting

CONTRACT DATE: 11/5/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

# RECEIVED

OCT 24 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$	230,305.00
Net change by previously authorized Change Orders .....	\$	(11,500.00)
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$	218,805.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) (decreased) (unchanged) by this Change Order .....	\$	843.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$	219,648.00
The Contract Time will be (increased) (decreased) (unchanged) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.

CONSTRUCTION MANAGER  
7500 Olson Memorial Hwy, Golden Valley, MN 55427

ARCHITECT  
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427

ADDRESS *[Signature]*  
BY *[Signature]* DATE 10/19/16

ADDRESS *[Signature]*  
BY *[Signature]* DATE 10/25/16

FRANSEN DECORATING, INC.

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

CONTRACTOR  
214 First Street West, Milaca, MN 56353

OWNER  
100 River Ridge Court, Burnsville, MN 55337

ADDRESS *[Signature]*  
BY *[Signature]* DATE 10/12/16

ADDRESS  
BY  
DATE



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 10/5/2016**

**Contractor:**

Fransen Decorating, Inc.  
214 First Street West  
Milaca, MN 56353

**Architect's Project No:**

**Contract Date:**  
**Contract Number: 0990**  
**Change Order Number: 002**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-071	003	Painting of new doors and frames per PR 071.	308
PR-093	004	Painting of new steel in PR 93.	308
PR-102	004	Delete painting in credit union per PR 102.	-188
PR-137	005	Additional painting per PR 137.	415

The original Contract (s) Value was.....	230,305
Sum of changes by prior Change Orders.....	-11,500
The Contract Value prior to this Change Order was.....	218,805
The Contract Value will be changed by this Change Order in the amount of.....	843
The new Contract Value including this Change Order will be.....	219,648
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

OCT 17 2016

OCT 27 2016

OWNER	<input checked="" type="checkbox"/>	PCO # 214
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

(Instructions on reverse side)

PROJECT: 2015 ADDITIONS & ALTERATIONS TO  
 (Name and address) BURNSVILLE HIGH SCHOOL BP #3  
 600 EAST HIGHWAY 13  
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR: LLOYD'S CONSTRUCTION SERVICES, INC.  
 (Name and address) 7207 W 128TH STREET  
 SAVAGE, MINNESOTA 55378

CHANGE ORDER NO.: 0241.004  
 INITIATION DATE: 10/06/16  
 PROJECT NOS.: 301504.01  
 CONTRACT FOR: Contract #0241  
 Building Demolition  
 CONTRACT DATE: 08/13/15

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

# RECEIVED

OCT 24 2016

ARMSTRONG, TORSETH

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$	285,155.00
Net change by previously authorized Change Orders .....	\$	38,470.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$	323,625.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) ( <u>unchanged</u> ) by this Change Order .....	\$	70,179.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be ...	\$	393,804.00
The Contract Time will be (increased) ( <del>decreased</del> ) ( <u>unchanged</u> ) by .....	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.  
 CONSTRUCTION MANAGER  
 7500 Olson Memorial Hwy, Golden Valley, MN 55427  
 ADDRESS  
 BY *[Signature]* DATE 10/19/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY *[Signature]* DATE 10/25/16

LLOYD'S CONSTRUCTION SERVICES, INC.  
 CONTRACTOR  
 7207 West 128th Street, Savage, MN 55378  
 ADDRESS  
 BY *[Signature]* DATE 10/13/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 OWNER  
 100 River Ridge Court, Burnsville, MN 55337  
 ADDRESS  
 BY \_\_\_\_\_ DATE \_\_\_\_\_



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# Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 10/6/2016**

**Contractor:**

Lloyd's Construction Services, Inc.  
7207 West 125th Street  
Savage, MN 55378

**Architect's Project No:**

**Contract Date:**

**Contract Number: 0241**

**Change Order Number: 004**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-096R	004	Additional demolition work per PR 096R and labor added due to method of demolition change.	35,095
RCO-189	001	Additional sawcutting, excavating, backfilling, and demolition done by Lloyd's. \$20,737 being back charged to contractors.	35,084

The original Contract (s) Value was.....	285,155 ✓
Sum of changes by prior Change Orders.....	38,470 ✓
The Contract Value prior to this Change Order was.....	323,625 ✓
The Contract Value will be changed by this Change Order in the amount of.....	70,179
The new Contract Value including this Change Order will be.....	393,804 ✓
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

*OK  
Jan*

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

OCT 19 2016

OCT 27 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>	PCO # 215
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

PROJECT: <i>(Name and address)</i>	2015 ADDITIONS & ALTERATIONS TO BURNSVILLE HIGH SCHOOL BP #4 600 EAST HIGHWAY 13 BURNSVILLE, MINNESOTA 55337	CHANGE ORDER NO.:	1440.001
TO CONTRACTOR: <i>(Name and address)</i>	DRN ENTERPRISES, DBA ARROW LIFT ACCESSIBILITY 205 WEST SECOND STREET, SUITE 400 DULUTH, MINNESOTA 55802	INITIATION DATE:	10/11/16
		PROJECT NOS.:	301504.01
		CONTRACT FOR:	Contract #1440 Wheelchair Lift
		CONTRACT DATE:	11/05/15

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

# RECEIVED

OCT 24 2016

ARMSTRONG, TORSETH

SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> )	\$	26,989.00
Net change by previously authorized Change Orders	\$	0.00
The (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) prior to this Change Order was	\$	26,989.00
The (Contract Sum) ( <del>XXXXXXXXXXXXXXXXXXXX</del> ) will be (increased) ( <del>decreased</del> ) ( <u>unchanged</u> ) by this Change Order	\$	1,384.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$	28,373.00
The Contract Time will be (increased) ( <del>decreased</del> ) ( <u>unchanged</u> ) by	zero	( -0- ) days
The date of Substantial Completion as of the date of this Change Order therefore is		

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive. unchanged.

WENCK CONSTRUCTION INC.  
CONSTRUCTION MANAGER  
7500 Olson Memorial Hwy, Golden Valley, MN 55427  
ADDRESS  
BY *[Signature]* DATE 10/19/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.  
ARCHITECT  
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
ADDRESS  
BY *[Signature]* DATE 10/25/16

DRN ENTERPRISES, DBA ARROW LIFT ACCESSIBILITY  
CONTRACTOR  
205 West 2nd Street, Ste 400, Duluth, MN 55802  
ADDRESS  
BY *[Signature]* DATE 10-17-16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
OWNER  
100 River Ridge Court, Burnsville, MN 55337  
ADDRESS  
BY \_\_\_\_\_ DATE \_\_\_\_\_



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Change Order

**Burnsville High School**

**Project # 30150401**

Tel: 952-707-2000 Fax: 952-707-2102

**Date: 10/11/2016**

**Contractor:**

DRN Enterprises, dba Arrow Lift  
 205 West 2nd Street  
 Suite #400  
 Duluth, MN 55802

**Architect's Project No:**

**Contract Date:**

**Contract Number: 1440**

**Change Order Number: 001**

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
RCO-193	001	Added fascia material per state inspector	1,384

The original Contract (s) Value was.....	26,989
Sum of changes by prior Change Orders.....	0
The Contract Value prior to this Change Order was.....	26,989
The Contract Value will be changed by this Change Order in the amount of.....	1,384
The new Contract Value including this Change Order will be.....	28,373
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

# BHS Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid Pack #1								
Contract #0600 General Construction Shop Annex	Ebert Construction	\$919,600.00	\$671,900.00	\$95,682.00	14.24%	18	\$767,582.00	100.00%
Contract #2300 Mechanical	Klamm Mechanical	\$647,800.00	\$900,000.00	\$47,621.00	5.29%	9	\$947,621.00	95.00%
Contract #2600 Electrical	Peoples Electric	\$293,600.00	\$566,500.00	\$90,391.00	15.96%	16	\$656,891.00	95.00%
Contract #3110 Site Demolition and Improvements	Max Steininger Inc.	\$775,285.10	\$530,000.00	\$339,467.00	64.05%	8	\$869,467.00	95.00%
Contract #3300 Site Utility Relocation	Veit & Co.	\$243,170.00	\$410,000.00	\$114,909.00	28.03%	6	\$524,909.00	100.00%
Contract #0240 Building Demolition	Veit & Co.	\$366,047.14	\$71,039.00	\$30,496.00	42.93%	5	\$101,535.00	100.00%
		<u>\$3,245,502.24</u>	<u>\$3,149,439.00</u>	<u>\$718,566.00</u>			<u>\$3,868,005.00</u>	
Bid Pack #2								
Contract #0345 Precast Concrete Wall Panels	Wells Concrete	\$2,403,594.00	\$2,615,000.00	(\$102,886.00)	-3.93%	4	\$2,512,114.00	94.38%
		<u>\$2,403,594.00</u>	<u>\$2,615,000.00</u>	<u>(\$102,886.00)</u>			<u>\$2,512,114.00</u>	
Bid Pack #3								
Contract #0420 Masonry	Crosstown Masonry Incorporated	\$1,305,616.00	\$1,240,000.00	\$86,060.00	6.94%	7	\$1,326,060.00	95.00%
Contract #3301 Site Utilities	Metro Utilities, Inc.	\$181,880.00	\$288,750.00	\$17,358.00	6.01%	5	\$306,108.00	95.00%
Contract #3290 Landscaping/Irrigation Systems	Urban Companies, LLC	\$305,275.00	\$240,069.00	\$15,447.00	6.43%	5	\$255,516.00	55.05%
Contract #3210 Asphalt Paving/Curbs	Midwest Asphalt Corporation	\$1,244,655.00	\$921,900.00	(\$548.00)	-0.06%	4	\$921,352.00	64.34%
Contract #3100 Earthwork/Site Demolition	Max Steininger Inc.	\$1,179,458.00	\$1,071,000.00	\$106,092.00	9.91%	8	\$1,177,092.00	94.03%
Contract #2202 Mechanical	Klamm Mechanical	\$551,250.00	\$872,000.00	\$45,857.00	5.26%	8	\$917,857.00	94.01%
Contract #0510 Structural Steel Erection	Red Cedar Steel Erectors, Inc.	\$599,057.00	\$582,300.00	\$14,680.00	2.52%	5	\$596,980.00	95.12%
Contract #0340 Structural Precast Concrete	Wells Concrete	\$1,013,719.00	\$933,340.00	(\$6,457.00)	-0.69%	2	\$926,883.00	95.66%
Contract #0330 Cast-In-Place Concrete	Northland Concrete & Masonry, LLC	\$2,739,043.00	\$2,617,189.00	\$268,485.00	10.26%	14	\$2,885,674.00	92.90%
Contract #0241 Building Demolition	Lloyd's Construction Services Inc.	\$146,221.00	\$285,155.00	\$108,649.00	38.10%	4	\$393,804.00	78.07%
Contract #0512 Structural Steel Supply	American Structural Metals, Inc.	\$788,856.00	\$898,900.00	(\$21,272.00)	-2.37%	5	\$877,628.00	95.08%

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
		<u>\$10,055,030.00</u>	<u>\$9,950,603.00</u>	<u>\$634,351.00</u>			<u>\$10,584,954.00</u>	
Bid Pack #4								
Contract #0790 Caulking/Firestopping/Traffic Coatings	The Caulkers Company, Inc.	\$96,495.00	\$86,900.00	\$0.00	0.00%	0	\$86,900.00	95.00%
Contract #0335 Polished Concrete Floors	Questmark Flooring	\$33,633.60	\$15,969.00	\$0.00	0.00%	0	\$15,969.00	95.00%
Contract #0511 Miscellaneous Metals - Erection	Red Cedar Steel Erectors, Inc.	\$58,387.35	\$126,500.00	\$0.00	0.00%	0	\$126,500.00	87.87%
Contract #0550 Miscellaneous Metals Fabrication- Supply	American Structural Metals, Inc.	\$411,285.00	\$802,450.00	\$3,725.00	0.46%	1	\$806,175.00	93.68%
Contract #0990 Painting	Fransen Decorating, Inc.	\$401,378.25	\$230,305.00	(\$10,657.00)	-4.63%	2	\$219,648.00	91.39%
Owner Direct - Architectural Purchase	Haldeman-Homme Inc.	\$1,636,582.50	\$1,084,781.00	(\$15,152.00)	-1.40%	11	\$1,069,629.00	91.42%
Contract #2601 Electrical/Communications/Security/Paging	Peoples Electric	\$3,736,950.00	\$3,558,650.00	\$259,576.00	7.29%	11	\$3,818,226.00	86.22%
Contract #2305 Testing and Balancing	Marcus Global, Inc.	\$71,299.20	\$67,800.00	\$0.00	0.00%	0	\$67,800.00	9.53%
Contract #2302 HVAC/Temperature Controls	Thelen Heating & Roofing, Inc.	\$3,479,700.00	\$2,751,800.00	\$78,733.00	2.86%	7	\$2,830,533.00	93.79%
Contract #2200 Plumbing and Heating	El-Jay Plumbing & Heating, Inc.	\$3,709,440.00	\$3,269,000.00	\$102,085.00	3.12%	7	\$3,371,085.00	93.06%
Contract #2100 Fire Protection	Total Fire Protection, Inc.	\$427,798.35	\$418,890.00	\$0.00	0.00%	0	\$418,890.00	90.91%
Contract #1440 Wheelchair Lift	DRN Enterprises, d.b.a Arrow Lift	\$15,750.00	\$26,989.00	\$1,384.00	5.13%	1	\$28,373.00	90.37%
Contract #1420 Elevators	ThyssenKrupp Elevator Americas	\$189,000.00	\$200,047.00	\$0.00	0.00%	0	\$200,047.00	88.36%
Contract #1140 Food Service Equipment	Advanced Contract Equipment and Design	\$15,750.00	\$18,380.54	\$7,966.00	43.34%	1	\$26,346.54	66.28%
Contract #0610 Selective Demolition/Carpentry	George F. Cook Construction Co.	\$1,521,190.65	\$1,443,000.00	\$75,568.00	5.24%	6	\$1,518,568.00	78.88%
Contract #1022 Folding Panel Partitions	W.L. Hall Company	\$61,425.00	\$52,904.00	\$0.00	0.00%	0	\$52,904.00	95.00%
Contract #0750 Roofing and Metal Panels	Palmer West Construction Company, Inc.	\$2,206,743.00	\$1,603,200.00	\$48,005.00	2.99%	4	\$1,651,205.00	93.50%
Contract #0966 Epoxy Terrazzo Flooring	Advance Terrazzo Flooring	\$612,417.75	\$508,000.00	\$25,096.00	4.94%	3	\$533,096.00	90.49%
Contract #0965 Resilient Flooring/Carpet	Floors by Becker, Inc.	\$368,131.05	\$431,132.00	\$27,885.00	6.47%	2	\$459,017.00	89.23%
Contract #0950 Acoustical Ceilings	Kirk Acoustics	\$383,939.85	\$300,280.00	\$3,406.00	1.13%	1	\$303,686.00	85.50%
Contract #0930 Tile	Multiple Concepts Interiors, Inc.	\$886,415.25	\$1,324,000.00	\$11,001.00	0.83%	5	\$1,335,001.00	91.18%

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Precent of Change	Numer of Change Orders	Contract Amount With Change Orders	Precent of Completion
Contract #0920 Drywall/Cold Formed Metal Framing/DEF	Commercial Drywall, Inc.	\$1,222,033.05	\$609,850.00	\$68,907.00	11.30%	6	\$678,757.00	93.31%
Contract #0840 Aluminum Entrances I Storefronts I Curta	Envision Glass, Inc.	\$1,668,936.15	\$1,276,534.00	\$15,202.00	1.19%	2	\$1,291,736.00	88.71%
Contract #0833 Coiling/Overhead Doors	Overhead Door of the Northland	\$76,125.00	\$73,689.00	\$0.00	0.00%	0	\$73,689.00	85.09%
Contract #0810 Doors/Frames/Hardware - Supply	Kendell Doors & Hardware, Inc.	\$445,068.75	\$409,848.00	\$33,241.00	8.11%	4	\$443,089.00	88.54%
Owner Direct - Chiller Plant Purchase	Train Co.	\$1,470,000.00	\$1,296,580.00	\$0.00	0.00%	0	\$1,296,580.00	90.84%
Contract #1044 Signage	( Lawrence) Walker Sign Holdings, Inc.	\$47,250.00	\$32,425.00	\$0.00	0.00%	0	\$32,425.00	95.00%
		<u>\$25,253,124.75</u>	<u>\$22,019,903.54</u>	<u>\$735,971.00</u>			<u>\$22,755,874.54</u>	
	Grand Totals	<b><u>\$40,957,250.99</u></b>	<b><u>\$37,734,945.54</u></b>	<b><u>\$1,986,002.00</u></b>	<b>5.26%</b>		<b><u>\$39,720,947.54</u></b>	
							<b><u>\$41,716,739.00</u></b>	

REVIEW AND COMMENT CONSTRUCTION BUDGET WITH ALTERNATIVE FACILITIES FUNDING

**\$41,716,739.00**



**Agenda II.B.8.  
November 17, 2016**

**To: Members, Board of Education  
Superintendent Gothard**

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

**Date: November 17, 2016**

**Re: Change Order #05 and #06 for the 2016 Diamondhead Education Center and  
Administrative Service Center Alterations**

RECOMMENDATION: That the Board of Education approve change order #05 and #06 for the 2016 Alterations to Diamondhead Education Center and Administrative Service Center.

On March 10, 2016 the School Board approved the bids for contract #0610, #2300 and #2600 for the Diamondhead Education Center and Administrative Service Center projects.

Change order #05 for contract #2300 (Northland Mechanical Contractors, Inc.) is in the amount of \$37,251.00. Items on this change order include the relocation of a VAV heating unit to make room for the new partition folding doors in the new boardroom area at the Diamondhead Education Center, additional fire/smoke dampers, added ductwork and registers for exhaust fans, the replacement of a power roof ventilator and an energy recovery unit control sequence at the River Ridge education Center are the reasons for the change in this contract.

Change order #06 for contract #0610 (George F. Cook Construction Co.) is in the amount of \$13,175.00. Items on this change order include the addition of window kits installed on hollow metal doors, modifications to beams to accommodate folding partition doors in the new boardroom area and the addition of cabinet locks at the welcome desk at Diamondhead Education Center. Modifications to the railings on the staircase, additional door closers on existing doors to meet fire code at River Ridge education Center and a credit for not waxing flooring at both sites are the reasons for the change in this contract.



To date total change orders in amount of \$174,471.00 to the 3 contract amounts of \$2,016,300.00 brings the total contracts with change orders to \$2,190,771.00. This represents change orders of 8.65% of original bid amounts.

The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISED EDITION  
 AIA DOCUMENT G701/CMa **OCT 17 2016**  
**NOV 01 2016**

OWNER  PCO#05  
 CONSTRUCTION MANAGER   
 ARCHITECT   
 CONTRACTOR   
 FIELD   
 OTHER

(Instructions on reverse side)

PROJECT: DIAMONDHEAD & ADMIN. SVC. CNTR  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W. BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

TO CONTRACTOR:  
 (Name and address) NORTHLAND MECHANICAL CONTRACTORS  
 9001 SCIENCE CENTER DRIVE  
 NEW HOPE, MN 55428

CHANGE ORDER NO.: 2300-01  
 INITIATION DATE: 09/15/16  
 PROJECT NOS.: 301504.04  
 CONTRACT FOR: Contract #2300 Mechanical  
 CONTRACT DATE: 3/11/2016

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

## RECEIVED

OCT 28 2016

ARMSTRONG, TORSETH  
 SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$ 371,500.00
Net change by previously authorized Change Orders .....	\$ 0.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$ 371,500.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (Increased) ( <del>Decreased</del> ) by this Change Order .....	\$ 37,251.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$ 408,751.00
The Contract Time will be ( <del>Increased</del> ) (unchanged) by .....	Zero ( - 0 - ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.  
 CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427  
 ADDRESS  
 BY Mark Lovelson DATE 10/24/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
 ARCHITECTS  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY [Signature] DATE 10/28/16

NORTHLAND MECHANICAL CONTRACTORS  
 CONTRACTOR  
 9001 Science Center Drive, New Hope, MN 55428  
 ADDRESS  
 BY [Signature] DATE 10/13/16  
 BY Matthew R. Tieva, Vice President DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 OWNER  
 200 W. Burnsville Pkwy, Burnsville, MN 55337  
 ADDRESS  
 BY DATE



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# Subcontract Change Order

Detailed, Grouped by Each Number

**Diamondhead & Administrative Service**

**Project # 30150404**

Tel: Fax:

**Date: 9/15/2016**

**To Subcontractor/Vendor:**  
 Northland Mechanical Contractors  
 9001 Science Center Drive  
 New Hope, MN 55428

**Architect's Project No:**  
**Contract Date:**  
**Contract Number: 2300**  
**Change Order Number: 001**

**The Contract is hereby revised by the following items:**

Northland Mechanical ASC and DEC Change Order #001

PCO	Item #	Description	Amount
COR#004	001	Relocate VAV 1-07	9,184
COR#008	001	ASC PRV Replacemtn	2,985
RFCOP#004	002	NMC - Fire/smoike dampers, ducts	12,994
RFCOP#013	002	Added ductwork and registers for Exhaust Fans	10,183
RFCOP#015	001	NMC - ASC - ERU Control Sequence	1,905

The original Contract Value was.....	371,500
Sum of changes by prior Subcontract Change Orders.....	0
The Contract Value prior to this Subcontract Change Order was.....	371,500
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	37,251
The new Contract Value including this Subcontract Change Order will be.....	408,751
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

\_\_\_\_\_  
 CONTRACTOR

\_\_\_\_\_  
 Address

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

\_\_\_\_\_  
 Northland Mechanical Contractors

\_\_\_\_\_  
 SUBCONTRACTOR/VENDOR

\_\_\_\_\_  
 9001 Science Center Drive

\_\_\_\_\_  
 New Hope, MN 55428

\_\_\_\_\_  
 Address

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

OCT 26 2016

OWNER

CONSTRUCTION MANAGER

ARCHITECT

CONTRACTOR

FIELD

OTHER

PCO#06

(Instructions on reverse side)

PROJECT: DIAMONDHEAD & ADMIN. SVC. CNTR  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W. BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 0610-03

INITIATION DATE: 10/12/2016

TO CONTRACTOR:  
 (Name and address) GEORGE F. COOK CONSTRUCTION  
 2300 NEVADA AVENUE NORTH, STE 200  
 GOLDEN VALLEY, MN 55427

PROJECT NOS.: 301504.04

CONTRACT FOR: Contract #0610 General Constructio

CONTRACT DATE: 3/11/2016

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

OCT 20 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$ 1,074,800.00
Net change by previously authorized Change Orders .....	\$ 104,190.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$ 1,178,990.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) by this Change Order .....	\$ 13,175.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be ...	\$ 1,192,165.00
The Contract Time will be ( <del>increased</del> ) (unchanged) by .....	Zero ( - 0 - ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.

CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427

ADDRESS Shane Bots 10/13/16  
 BY DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
ARCHITECTS

ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427

ADDRESS W J Jupp 10/24/16  
 BY DATE

GEORGE F. COOK CONSTRUCTION

CONTRACTOR  
 2300 Nevada Avenue North, Ste 200 Golden Valley, MN 55427

ADDRESS Em L Kulk 10/12/16  
 BY DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS

OWNER  
 200 W. Burnsville Pkwy, Burnsville, MN 55337

ADDRESS  
 BY DATE



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# Subcontract Change Order

Detailed, Grouped by Each Number

**Diamondhead & Administrative Service**

**Project # 30150404**

Tel: Fax:

**Date: 10/10/2016**

**To Subcontractor/Vendor:**

George F. Cook Construction  
 2300 Nevada Avenue North Suite 200  
 Golden Valley, Minnesota 55427

**Architect's Project No:**

**Contract Date:**

**Contract Number: 0610**

**Change Order Number: 003**

**The Contract is hereby revised by the following items:**

ASC & DEC Change Order #003

PCO	Item #	Description	Amount
COR#009	001	DEC-Enlarge Vision Kits	2,225
COR#010	001	Field Splice 4 Beams	4,773
COR#019	001	Steel Coupon Sample	574
COR#021	001	Credit for field office	-2,255
COR#022	001	Credit Waxing VCT Flooring	-670
RFCOP#019	001	ASC-Aluminum Handrails and Gyp Infill	6,108
RFCOP#020	001	Room B126 Casework Locks	854
RFCOP#021	001	Door Closers on Existing Doors	1,566

The original Contract Value was.....	1,074,800
Sum of changes by prior Subcontract Change Orders.....	104,190
The Contract Value prior to this Subcontract Change Order was.....	1,178,990
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	13,175
The new Contract Value including this Subcontract Change Order will be.....	1,192,165
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

CONTRACTOR \_\_\_\_\_

Address \_\_\_\_\_

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

George F. Cook Construction

SUBCONTRACTOR/VENDOR \_\_\_\_\_

2300 Nevada Avenue North Suite 200  
 Golden Valley, Minnesota 55427

Address \_\_\_\_\_

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

# DEC / Best Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid DEC,Best								
Contract #2600 Electrical	Gopher LLC.	\$543,100.00	\$570,000.00	\$19,855.00	3.48%	2	\$589,855.00	56.43%
Contract #2300 Mechanical	Northland Mechanical Contractors, Inc.	\$264,900.00	\$371,500.00	\$37,251.00	10.03%	1	\$408,751.00	80.62%
Contract #0610 Gen. construction	George F. Cook Construction Co.	\$990,019.00	\$1,074,800.00	\$117,365.00	10.92%	3	\$1,192,165.00	92.82%
		<u>\$1,798,019.00</u>	<u>\$2,016,300.00</u>	<u>\$174,471.00</u>			<u>\$2,190,771.00</u>	
	Grand Totals	<b><u>\$1,798,019.00</u></b>	<b><u>\$2,016,300.00</u></b>	<b><u>\$174,471.00</u></b>	<b>8.65%</b>		<b><u>\$2,190,771.00</u></b>	
				REVIEW AND COMMENT CONSTRUCTION BUDGET			<b><u>\$1,253,500.00</u></b>	



**Agenda II.B.9.  
November 17, 2016**

**To: Members, Board of Education  
Superintendent Gothard**

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

**Date: November 17, 2016**

**Re: Change Orders #018, #019 and #020 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary schools**

RECOMMENDATION: That the Board of Education approve change order #018, #019 and #020 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary schools.

On January 14, 2016 the School Board approved the bids for contract #0980 and on February 11, 2016 the School Board approved the bids for contracts #0610, #2300, and #2600 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary schools.

Change order #018 for contract #0610 (CM Construction Company, Inc.) is in the amount of \$5,007.00. Items on this change order include a credit for not doing demolition and masonry work, providing electrical pipe penetrations through the roof for exhaust fans, providing a new gypsum board soffit to enclose the cooler and freezer and the demolition and patching of a drinking fountain at Nicollet Middle School. Also on this change order was revisions to a staff restroom at Neill Elementary.

Change order #019 for contract #2300 (Cool Air Mechanical) is in the amount of \$10,630.00. Items on this change order include additional work that was not included in the construction documents and changes in work direction in the field due to unforeseen conditions.

Change order #020 for contract #2600 (CM Construction Company, Inc.) is in the amount of \$3,331.00. The relocation of electrical conduits that were in conflict with the installation of the new freezer/cooler at Nicollet Middle School is the reason for the cost increase to this contract



To date total change orders in the amount of \$88,844.00 to the 4 contract amounts of \$2,916,255.00 brings the total contracts with change orders to \$3,005,099.00. This represents change orders of 3.05% of original bid amounts.

The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa SEP 27 2016

OCT 06 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>	PCO#18
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

PROJECT: NEILL/ SKY OAKS/ NICOLLET/ BISHOP  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W. BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 0610-06  
 INITIATION DATE: 09/15/2016  
 PROJECT NOS.: 301504.03  
 CONTRACT FOR: Contract #0610 General Construction  
 CONTRACT DATE: 1/15/2016

TO CONTRACTOR:  
 (Name and address) CM CONSTRUCTION CO, INC.  
 12215 NICOLLET AVENUE SOUTH  
 BURNSVILLE, MN 55337

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

OCT - 3 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$ 1,675,000.00
Net change by previously authorized Change Orders .....	\$ 9,434.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$ 1,684,434.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) ( <del>unchanged</del> ) by this Change Order .....	\$ 5,007.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$ 1,689,441.00
The Contract Time will be ( <del>increased</del> ) ( <del>decreased</del> ) (unchanged) by .....	Zero ( - 0 - ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.  
 CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427  
 ADDRESS  
 BY *Shawn Butts* 9/28/16 DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
 ARCHITECTS  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY *W J Jurg* 10/5/16 DATE

CM CONSTRUCTION COMPANY, INC.  
 CONTRACTOR  
 12215 Nicollet Avenue South, Burnsville, MN 55337  
 ADDRESS  
 BY *Jim 2* 9/23/16 DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 OWNER  
 200 W. Burnsville Pkwy, Burnsville, MN 55337  
 ADDRESS  
 BY \_\_\_\_\_ DATE



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# Subcontract Change Order

Detailed, Grouped by Each Number

Neill/Sky Oaks/Nicollet/Bishop

Project # 30150403

Tel: Fax:

Date: 9/15/2016

**To Subcontractor/Vendor:**

CM Construction Company, Inc.  
12215 Nicollet Avenue South  
Burnsville, MN 55337

**Architect's Project No:**

**Contract Date:**

**Contract Number: 610**

**Change Order Number: 006**

The Contract is hereby revised by the following items:

Approved Changes

PCO	Item #	Description	Amount
COR#008	002	CM - Nicollet - Credit for masonry demolition & masonry infill not done since piping exposed.	-7,095
COR#034	001	CM, Nicollet - Provide two electrical pipe penetrations for EF 1 & 2	1,155
RFCOP#015	001	CM, Neill - Toilet Room Revisions	8,338
RFCOP#021	001	CM, Nicollet - Provide new gyp board soffit to enclose new cooler/freezer, delete closure panels.	1,349
RFCOP#022	002	CM, Nicollet - Demo & patch water cooler by cafeteria	1,260

The original Contract Value was.....	1,675,000
Sum of changes by prior Subcontract Change Orders.....	9,434
The Contract Value prior to this Subcontract Change Order was.....	1,684,434
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	5,007
The new Contract Value including this Subcontract Change Order will be.....	1,689,441
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

CONTRACTOR

Address

BY

SIGNATURE

DATE

CM Construction Company, Inc.

SUBCONTRACTOR/VENDOR

12215 Nicollet Avenue South  
Burnsville, MN 55337

Address

BY

SIGNATURE

DATE

Jim Oliver

Jim Oliver

9/23/16

Jim

# CHANGE ORDER

## CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

SEP 29 2016  
OCT 18 2016

PCO#19

OWNER	<input checked="" type="checkbox"/>
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>
ARCHITECT	<input checked="" type="checkbox"/>
CONTRACTOR	<input checked="" type="checkbox"/>
FIELD	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

(Instructions on reverse side)

PROJECT: NEILL/ SKY OAKS/ NICOLLET/ BISHOP  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W. BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2300-04  
 INITIATION DATE: 09/15/2016  
 PROJECT NOS.: 301504.03  
 CONTRACT FOR: Contract #2300 Mechanical  
 CONTRACT DATE: 2/12/2016

TO CONTRACTOR:  
 (Name and address) COOL AIR MECHANICAL  
 1544 134TH AVENUE NE  
 HAM LAKE, MN 55304

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

OCT 11 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

RECEIVED  
 SEP 23 2016  
 BY: \_\_\_\_\_

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was	\$ 490,500.00
Net change by previously authorized Change Orders	\$ 10,368.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was	\$ 500,868.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) ( <del>unchanged</del> ) by this Change Order	\$ 10,630.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be	\$ 511,498.00
The Contract Time will be ( <del>increased</del> ) ( <del>decreased</del> ) (unchanged) by	Zero ( <del>0</del> - ) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged.

SDAYS 11.11.9/30/16

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.  
 CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427  
 ADDRESS \_\_\_\_\_  
 BY *Shane Butts* DATE 9/30/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
 ARCHITECTS  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS \_\_\_\_\_  
 BY *W. J. Ryde* DATE 10/14/16

COOL AIR MECHANICAL  
 CONTRACTOR  
 1544 134th Avenue NE, Ham Lake, MN 55304  
 ADDRESS \_\_\_\_\_  
 BY *[Signature]* DATE 9/26/16

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 OWNER  
 200 W. Burnsville Pkwy, Burnsville, MN 55337  
 ADDRESS \_\_\_\_\_  
 BY \_\_\_\_\_ DATE \_\_\_\_\_



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# Subcontract Change Order

Detailed, Grouped by Each Number

Neill/Sky Oaks/Nicollet/Bishop

Project # 30150403

Tel: Fax:

Date: 9/15/2016

To Subcontractor/Vendor:

Cool Air Mechanical  
1544 134th Avenue NE  
Ham Lake, MN 55304

Architect's Project No:

Contract Date:

Contract Number: 2300

Change Order Number: 004

The Contract is hereby revised by the following items:

Approved Changes

PCO	Item #	Description	Amount
COR#008	001	CA - Nicollet - Provide painted metal cover for tempered water line	2,714
COR#024	001	CA, Nicollet - Provide new sprinkler heads & escutheons in the Lunch room.	1,567
COR#027	001	CA, Nicollet - Removal, cleaning & reinstallation of grilles	327
COR#028	001	CA - Sky Oaks - Replace & Install sprinkler heads & escutcheon plates	4,048
COR#029	001	CA, Neill - Provide patching of two holes in Room A140.3	368
COR#031	001	CA - Nicollet - Move existing compressed air piping T&M	403
COR#032	001	CA, Neill - FTR changes noted between CA & ATS&R	196
RFCOP#019	001	CA, Neill - Provide pre-finished metal chases at Unit Ventilators	571
RFCOP#022	001	CA, Nicollet - Demo & patch water cooler by cafeteria	436

The original Contract Value was.....	490,500
Sum of changes by prior Subcontract Change Orders.....	10,368
The Contract Value prior to this Subcontract Change Order was.....	500,868
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	10,630
The new Contract Value including this Subcontract Change Order will be.....	511,498
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	5 DAYS M.M: 9/26/16

CONTRACTOR \_\_\_\_\_  
Address \_\_\_\_\_  
BY \_\_\_\_\_  
SIGNATURE \_\_\_\_\_  
DATE \_\_\_\_\_

Cool Air Mechanical  
SUBCONTRACTOR/VENDOR  
1544 134th Avenue NE  
Ham Lake, MN 55304  
Address \_\_\_\_\_  
BY MARK MANGSKAU  
SIGNATURE [Signature]  
DATE 9/26/16

*dm*

# CHANGE ORDER

## CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

SEP 27 2016  
OCT 06 2016

OWNER	<input checked="" type="checkbox"/>
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>
ARCHITECT	<input checked="" type="checkbox"/>
CONTRACTOR	<input checked="" type="checkbox"/>
FIELD	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

PCO#20

(Instructions on reverse side)

PROJECT: NEILL/ SKY OAKS/ NICOLLET/ BISHOP  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W. BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2600-07  
 INITIATION DATE: 09/15/2016  
 PROJECT NOS.: 301504.03  
 CONTRACT FOR: Contract #2600 Electrical  
 CONTRACT DATE: 1/15/2016

TO CONTRACTOR:  
 (Name and address) CM CONSTRUCTION CO, INC.  
 12215 NICOLLET AVENUE SOUTH  
 BURNSVILLE, MN 55337

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

OCT - 3 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Quantity Maximum Price</del> ) was .....	\$ 466,750.00
Net change by previously authorized Change Orders .....	\$ 29,303.00
The (Contract Sum) ( <del>Quantity Maximum Price</del> ) prior to this Change Order was .....	\$ 496,053.00
The (Contract Sum) ( <del>Quantity Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) ( <del>unchanged</del> ) by this Change Order .....	\$ 3,331.00
The new (Contract Sum) ( <del>Quantity Maximum Price</del> ) including this Change Order will be .....	\$ 499,384.00
The Contract Time will be ( <del>increased</del> ) ( <del>decreased</del> ) (unchanged) by .....	Zero ( - 0 - ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....	unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.  
 CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427  
 ADDRESS Shawn Butts 9/28/16  
 BY DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
 ARCHITECTS  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS W J Jurg 10/5/16  
 BY DATE

CM CONSTRUCTION COMPANY, INC.  
 CONTRACTOR  
 12215 Nicollet Avenue South, Burnsville, MN 55337  
 ADDRESS Jim Q 9/23/16  
 BY DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 OWNER  
 200 W. Burnsville Pkwy., Burnsville, MN 55337  
 ADDRESS  
 BY DATE



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# Subcontract Change Order

Detailed, Grouped by Each Number

Neill/Sky Oaks/Nicollet/Bishop

Project # 30150403

Tel: Fax:

Date: 9/15/2016

To Subcontractor/Vendor:

CM Construction Company, Inc.  
12215 Nicollet Avenue South  
Burnsville, MN 55337

Architect's Project No:

Contract Date:

Contract Number: 2600

Change Order Number: 007

The Contract is hereby revised by the following items:

Approved COR#035

PCO	Item #	Description	Amount
COR#035	001	CM - Nicollet - Relocate electrical conduits T&M in conflict with new freezer/cooler	3,331

The original Contract Value was.....	466,750
Sum of changes by prior Subcontract Change Orders.....	29,303
The Contract Value prior to this Subcontract Change Order was.....	496,053
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	3,331
The new Contract Value including this Subcontract Change Order will be.....	499,384
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

\_\_\_\_\_  
CONTRACTOR  
  
\_\_\_\_\_  
Address  
BY \_\_\_\_\_  
SIGNATURE \_\_\_\_\_  
DATE \_\_\_\_\_

CM Construction Company, Inc.  
\_\_\_\_\_  
SUBCONTRACTOR/VENDOR  
12215 Nicollet Avenue South  
Burnsville, MN 55337  
\_\_\_\_\_  
Address  
BY \_\_\_\_\_  
SIGNATURE \_\_\_\_\_  
DATE \_\_\_\_\_

# Nicollet/Sky Oaks/Edward Neill/Harriet Bishop Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid Nic, SO, EN, HB								
Contract #0610 General Construction	CM Construction Company, Inc.	\$1,410,080.00	\$1,675,000.00	\$14,441.00	0.86%	6	\$1,689,441.00	94.21%
Contract #2600 Electrical/Communication/Security/Sound	CM Construction Company, Inc.	\$467,015.00	\$466,750.00	\$32,634.00	6.99%	7	\$499,384.00	93.50%
Contract #2300 Mechanical	Cool Air Mechanical	\$432,700.00	\$490,500.00	\$20,998.00	4.28%	4	\$511,498.00	90.91%
Contract #0980 Nicollet Science Casework	Haldeman-Homme Inc.	\$413,528.00	\$284,005.00	\$20,771.00	7.31%	3	\$304,776.00	94.21%
		<u>\$2,723,323.00</u>	<u>\$2,916,255.00</u>	<u>\$88,844.00</u>			<u>\$3,005,099.00</u>	
	Grand Totals	<b><u>\$2,723,323.00</u></b>	<b><u>\$2,916,255.00</u></b>	<b><u>\$88,844.00</u></b>	<b>3.05%</b>		<b><u>\$3,005,099.00</u></b>	
							<b><u>\$3,180,695.00</u></b>	

REVIEW AND COMMENT CONSTRUCTION BUDGET WITH ALTERNATIVE FACILITIES FUNDING

**\$3,180,695.00**

125



**Agenda II.B.10.  
November 17, 2016**

**To: Members, Board of Education  
Superintendent Gothard**

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

**Date: November 17, 2016**

**Re: Change Order #012 and #013 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary schools**

RECOMMENDATION: That the Board of Education approve change order #012 and #13 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary schools.

On December 17<sup>th</sup>, 2015 the School Board approved the bids for contracts #0610, #2300, and #2600 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary schools.

Change order #012 for contract #2600 (A.J. Moore Electric, Inc.) is in the amount of \$7,189.00. Items on this change order are the result of modifications of work direction made during the project and added work that was missed in the design documents.

Change order #013 for contract #0610 (Morcon Construction) is in the amount of \$13,062.00. Items on this change order include adding casework, glass partitions that were not in the construction documents and modifications to the scope of work at Rahn Elementary and a back charge to retest Windows that failed on the first test on the new addition at William Byrne Elementary.

To date total change orders in amount of \$77,952.00 to the 3 contract amounts of \$4,342,600.00 brings the total contracts with change orders to \$4,420,552.00. This represents change orders of 1.80% of original bid amounts.

The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **OCT 20 2016**

(Instructions on reverse side)

**OCT 31 2016**

OWNER	<input checked="" type="checkbox"/>	PCO#12
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input checked="" type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

PROJECT: WILLIAM BYRNE / RAHN / METCALF  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W. BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2600-04  
 INITIATION DATE: 10/5/2016  
 PROJECT NOS.: 301504.02  
 CONTRACT FOR: Contract #2600 Electrical  
 CONTRACT DATE: 12/17/2016

TO CONTRACTOR:  
 (Name and address) AJ MOORE ELECTRIC  
 12701 CHOWEN AVE SOUTH,  
 STE 104 B  
 BURNSVILLE, MN 55337

The Contract is changed as follows:  
 Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

**OCT 26 2016**

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Quantity x Maximum Price</del> ) was .....	\$ 602,000.00
Net change by previously authorized Change Orders .....	\$ (8,143.00)
The (Contract Sum) ( <del>Quantity x Maximum Price</del> ) prior to this Change Order was .....	\$ 593,857.00
The (Contract Sum) ( <del>Quantity x Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) by this Change Order .....	\$ 7,189.00
The new (Contract Sum) ( <del>Quantity x Maximum Price</del> ) including this Change Order will be .....	\$ 601,046.00
The Contract Time will be ( <del>increased</del> ) (unchanged) by .....	Zero ( - 0 - ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....	unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.  
 CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427  
 ADDRESS  
 BY *Shawn Betz* 10/21/16 DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
 ARCHITECTS  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY *[Signature]* 10/20/16 DATE

AJ MOORE ELECTRIC  
 CONTRACTOR  
 12701 Chowen Ave. S., Ste 104B, Burnsville, MN 55337  
 ADDRESS  
 BY *[Signature]* 10-17-16 DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 OWNER  
 200 W. Burnsville Pkwy Burnsville, MN 55337  
 ADDRESS  
 BY \_\_\_\_\_ DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

# Subcontract Change Order

Detailed, Grouped by Each Number

William Bryne-Rahn Metcalf

Project # 30150402  
Tel: Fax:

Date: 10/5/2016

**To Subcontractor/Vendor:**

AJ Moore Electric, Inc.  
12701 Chowen Avenue South  
Suite #104B  
Burnsville, MN 55337

**Architect's Project No:**

**Contract Date:**

**Contract Number: 2600**

**Change Order Number: 004**

The Contract is hereby revised by the following items:

Approved Changes

PCO	Item #	Description	Amount
COR#021	001	AJM - Byrne - Run new 2" conduit for Cx Unit per Ron Even	2,330
COR#022	001	AJM - Byrne/Metcalf - Wiring of flush valves T&M not shown	1,659
COR#023	001	AJM - Metcalf - Add smoke detector & relay per Fire Marshall for fire shutter	606
COR#024	001	AJM - Metcalf - Relocate existing hall switches for new fire shutter installation	964
COR#025	001	AJM - Rahn - Demo & reinstallation of power for Ventilator Unit near B108.1	1,498
RFCOP#020	002	AJM, Rahn, media center ceiling & light fixture modifications	132

The original Contract Value was.....	602,000
Sum of changes by prior Subcontract Change Orders.....	-8,143
The Contract Value prior to this Subcontract Change Order was.....	593,857
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	7,189
The new Contract Value including this Subcontract Change Order will be.....	601,046
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

CONTRACTOR \_\_\_\_\_

Address \_\_\_\_\_

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

AJ Moore Electric, Inc.

SUBCONTRACTOR/VENDOR \_\_\_\_\_

12701 Chowen Avenue South  
Suite #104B  
Burnsville, MN 55337

Address \_\_\_\_\_

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

# CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

OCT 20 2016

OCT 31 2016

OWNER  PCO#13  
 CONSTRUCTION MANAGER   
 ARCHITECT   
 CONTRACTOR   
 FIELD   
 OTHER

(Instructions on reverse side)

PROJECT: WILLIAM BYRNE / RAHN / METCALF  
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 200 W BURNSVILLE PKWY  
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 0610-07

INITIATION DATE: 10/05/2016

PROJECT NOS.: 301504.02

CONTRACT FOR: Contract #0610 General Construction

CONTRACT DATE: 2/12/2016

TO CONTRACTOR:  
 (Name and address) MORCON CONSTRUCTION CO, INC.  
 5905 GOLDEN VALLEY RD  
 GOLDEN VALLEY, MN 55420

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

# RECEIVED

OCT 26 2016

ARMSTRONG, TORSETH  
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) was .....	\$ 2,949,700.00
Net change by previously authorized Change Orders .....	\$ 57,568.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) prior to this Change Order was .....	\$ 3,007,268.00
The (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) will be (increased) ( <del>decreased</del> ) ( <del>unchanged</del> ) by this Change Order .....	\$ 13,062.00
The new (Contract Sum) ( <del>Guaranteed Maximum Price</del> ) including this Change Order will be .....	\$ 3,020,330.00
The Contract Time will be ( <del>increased</del> ) ( <del>decreased</del> ) (unchanged) by .....	( - 0 - ) days
The date of Substantial Completion as of the date of this Change Order therefore is .....	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.  
 CONSTRUCTION MANAGER  
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427  
 ADDRESS  
 BY *Sham Roberts* 10/21/16  
 DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN  
 ARCHITECTS  
 ARCHITECT  
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427  
 ADDRESS  
 BY *W. J. Rydeen* 10/28/16  
 DATE

MORCON CONSTRUCTION CO, INC.  
 CONTRACTOR  
 5905 Golden Valley Rd., Golden Valley, MN 55420  
 ADDRESS  
 BY *Sham Roberts* 10/18/16  
 DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS  
 OWNER  
 200 W Burnsville Pwky, Burnsville, MN 55337  
 ADDRESS  
 BY \_\_\_\_\_ DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

# Subcontract Change Order

Detailed, Grouped by Each Number

William Bryne-Rahn Metcalf

Project # 30150402

Tel: Fax:

Date: 10/5/2016

To Subcontractor/Vendor:

Morcon Construction Co., Inc.  
5905 Golden Valley Road  
Golden Valley, MN 55420

Architect's Project No:

Contract Date:

Contract Number: 0610

Change Order Number: 007

The Contract is hereby revised by the following items:

Approved Changes

PCO	Item #	Description	Amount
COR#010	001	MC, Rahn - Add Casework not shown on Elevation in Room B106	3,186
COR#015	001	MC, Byrne - Window Re-Testing Back Charge	-2,350
RFCOP#020	001	MC, Rahn, media center ceiling & light fixture modifications	970
RFCOP#021	001	MC, Rahn - Add clerestory glazing at Room B105	7,383
RFCOP#022	001	MC< Rahn - Relocate & provide new casework & countertops as shown	3,873

The original Contract Value was.....	2,949,700
Sum of changes by prior Subcontract Change Orders.....	57,568
The Contract Value prior to this Subcontract Change Order was.....	3,007,268
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	13,062
The new Contract Value including this Subcontract Change Order will be.....	3,020,330
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

\_\_\_\_\_  
CONTRACTOR

\_\_\_\_\_  
Address

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

Morcon Construction Co., Inc.  
\_\_\_\_\_  
SUBCONTRACTOR/VENDOR

5905 Golden Valley Road  
Golden Valley, MN 55420  
\_\_\_\_\_  
Address

BY \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

# Metcalfe/Byrne/Rahn Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid Metcalf,Rahn,Byrne								
Contract #2600 Electrical/Communication/Security/Sound	A.J. Moore Electric, Inc.	\$524,800.00	\$602,000.00	(\$954.00)	-0.16%	4	\$601,046.00	93.37%
Contract #2300 Mechanical	Norther Air Corporation	\$911,550.00	\$790,900.00	\$8,276.00	1.05%	2	\$799,176.00	92.18%
Contract #0610 General Construction	Morcon Construction	\$3,075,056.00	\$2,949,700.00	\$70,630.00	2.39%	7	\$3,020,330.00	90.98%
		<u>\$4,511,406.00</u>	<u>\$4,342,600.00</u>	<u>\$77,952.00</u>			<u>\$4,420,552.00</u>	
	Grand Totals	<b><u>\$4,511,406.00</u></b>	<b><u>\$4,342,600.00</u></b>	<b><u>\$77,952.00</u></b>	<b>1.80%</b>		<b><u>\$4,420,552.00</u></b>	
				REVIEW AND COMMENT CONSTRUCTION BUDGET WITH ALTERNATIVE FACILITIES FUNDING			<b><u>\$4,032,129.00</u></b>	

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**Agenda II.B.11.  
November 17, 2016**

**To: Members, Board of Education  
Superintendent Gothard**

**From: Lisa Rider, Executive Director of Business Services**

**Date: November 17, 2016**

**Re: Authorization for transportation bus stops**

**RECOMMENDATION:** That the Board of Education, as authorized by Minnesota State Statute 169.443 subd 3, approve the following school bus stops at which school bus drivers shall not activate the eight way flashing red signals and authorize the Director of Transportation to modify the list as necessary as school bus routes are modified.

Minnesota Statute 169.443 subd 3 specifies how and when school bus drivers must use the eight way flashing red signals and the stop-signal arm. In most situations, school bus drivers are to activate the eight way flashing red signals and extend the stop-signal arm when the school bus is stopped on a street or highway to load or unload school students. The same Minnesota statute also allows for the loading and unloading of students, without the use of the eight way flashing red signals, when students are not required to cross the street or highway and when the bus is able to pull off the traveled portion of the roadway.

Special transportation bus stops typically take longer than regular school bus stops resulting in the roadway being blocked for extended periods of time when the eight way flashing red signals are used. After consulting with the Minnesota Department of Public Safety, the local highway department and the district's transportation contractor, the Director of Transportation has identified a list of special transportation bus stops that qualify as bus stops at which school bus drivers shall not use the eight way flashing red signals while loading and unloading students in order to avoid blocking the roadway for extended periods of time.

Therefore, we recommend that the Board of Education annually approve a list of school bus stops at which school bus drivers shall not activate the pre-warning flashing amber signals or flashing red signals when loading and unloading students. We also recommend that the Board of Education authorize the Director of Transportation to modify the list of approved bus stops during the course of a school year in order to accommodate the changing transportation needs of individual students.

# BURNSVILLE-EAGAN-SAVAGE DISTRICT #191

## BUS STOP LISTING

### STOP DESCRIPTION

10TH AVE S  
114TH ST E  
115TH ST E  
116TH ST E  
117TH ST E  
121ST ST E  
122ND ST E  
124TH ST W  
125TH ST E  
125TH ST W  
126TH ST W  
130TH ST E  
130TH ST W  
132ND LN W  
132ND ST W  
134TH ST W  
136 1/2 ST W  
136TH ST W  
137TH PL W  
137TH ST W  
138TH ST W  
139TH ST W  
141ST ST W  
143RD ST CT W  
143RD ST W  
145TH ST W  
147TH ST W  
155TH ST W  
17TH AVE  
17TH AVE  
17TH AVE S  
18TH AVE S  
1ST AVE  
1ST AVE S  
210TH ST W  
22ND ST W  
23RD AVE S  
27TH AVE SE

# BURNSVILLE-EAGAN-SAVAGE DISTRICT #191

## BUS STOP LISTING

### STOP DESCRIPTION

2ND AVE  
2ND AVE NW  
4TH AVE S  
4TH ST E  
5TH AVE  
5TH AVE N  
6TH ST N  
71ST ST E  
7TH ST N  
94TH AVE NE  
ALDEN POND LN  
ALDRICH AVE S  
ARBOR VISTA RD  
ASPEN GROVE LN  
BALLANTRAE RD  
BARCLAY ST  
BIRNAMWOOD CT  
BIRNAMWOOD DR  
BISSET LN  
BLUEBILL DR  
BROOKVIEW DR  
BRYANT AVE N  
BUFFALO ST  
BURNSVILLE PKWY E  
BURNSVILLE PKWY W  
CARNELIAN LN  
CARVER CT  
CAVELL AVE  
CEDAR BEND  
CEDAR GROVE TRL  
CEDARVIEW CIR  
CHANCELLOR MANR  
CHIPPENDALE AVE W  
CHOWEN BND  
CLIFF RD E  
CLOVER LN  
COMMONWEALTH DR  
COPPER LN

# BURNSVILLE-EAGAN-SAVAGE DISTRICT #191

## BUS STOP LISTING

### STOP DESCRIPTION

COUNTRY VIEW LN  
COUNTY RD 11  
COUNTY RD 42 W  
COUNTY RD 42 W  
COUNTY RD 5  
COUNTY RD C E  
COURT PL  
CREEK WAY  
CRESTMOUNT LN  
DANA DR  
DAVENPORT CIR  
DEERWOOD DR  
DIFFLEY RD  
DUPONT AVE S  
EARLEY LAKE PL  
EDGEWATER CT  
ELLIOT AVE  
ELM ST  
EUCLID ST  
EXPLORER CT  
FLINT LN  
FOREST GLEN CT  
FOREST GLEN DR  
FREMONT PL  
FRONTAGE RD W  
GABBRO TRL  
GARNER WAY  
GARNET DR  
GERMANE AVE  
GETTYSBURG WAY  
GIRARD AVE S  
GLENHURST AVE  
GOLD TRL  
GOLDEN HILL TER  
GRAND AVE  
GREAT OAKS DR  
GREENHAVEN DR  
GREENWOOD DR

# BURNSVILLE-EAGAN-SAVAGE DISTRICT #191

## BUS STOP LISTING

### STOP DESCRIPTION

HALLMARK WAY  
HAMILTON ST  
HARRIET AVE  
HARRIET AVE  
HEATHER DR  
HIGHCLERE DR  
HIGHLAND DR  
HIGHLAND VIEW AVE  
HIGHLAND VIEW LN  
HIGHWAY 13 W  
HIGHWAY 13 E  
HIGHWAY 13 W  
HORIZON RD  
HWY 13 E  
HWY 13 W  
IONIA PATH  
IRIS CR  
IRVING AVE  
IRVING AVE S  
IRVING LN  
IXONIA LN  
JADE LN  
JASPER DR  
JOAN AVE  
JOPLIN AVE  
JOPPA AVE S  
JOPPA CIR  
KELLEHER CT  
KENYON AVE  
KIPLING CT  
KNOX DR  
LAC LAVON DR  
LACOTA LN  
LAUREL CT  
LEISURE LN  
LIBERTY LN  
LIMESTONE DR  
LOWER HAMLET CT

# BURNSVILLE-EAGAN-SAVAGE DISTRICT #191

## BUS STOP LISTING

### STOP DESCRIPTION

LYNN AVE  
MAGNETITE PT  
MANOR DR  
MANOR DR S  
MARBLE LN  
MAYNARD DR W  
MCANDREWS RD W  
MCCOLL DR  
MCCOOL DR E  
MCLEOD ST  
MEADOW CIR S  
MONTEREY AVE S  
MOONSTONE DR  
MORGAN AVE S  
MORGAN PL  
NATCHEZ CT  
NICOLLET AVE  
NICOLS RD  
OAK KNOLL TER N  
OAK LEAF CT  
OAKCREST CR  
OAKLAND DR  
OCONNELL RD  
OLIVER AVE  
ONYX DR  
OTTAWA AVE  
PARK AVE  
PARKVIEW LN  
PARKWOOD DR  
PENN AVE S  
PIN OAK DR  
PINE RIDGE RD  
PIONEER DR  
PLEASANT LN  
PORTLAND AVE  
PORTLAND AVE  
PRAIRIE ROSE WAY  
PRINCETON AVE

# BURNSVILLE-EAGAN-SAVAGE DISTRICT #191

## BUS STOP LISTING

### STOP DESCRIPTION

PRINCETON CT  
QUARRY LN  
QUEBEC AVE  
RAHN RD  
RAMBUSH RD  
RED OAK CT S  
RHODE ISLAND AVE S  
RIO LOMA DR  
RIO LOMA LN  
RIVER HILLS DR  
RIVER HILLS DR W  
RIVER OAK DR  
RIVER RUN S  
RIVER VALLEY DR  
RIVER WOODS LN  
ROBERT ST S  
SALEM AVE  
SANDSTONE DR  
SELKIRK DR  
SEQUOIA CT  
SHAWNEE LN  
SIBLEY CT  
SIBLEY ST  
SILVER BELL RD  
SLATER LN  
SOUTH PARK DR  
SUNNYSIDE CIR  
SUNSET LAKE DR  
TERRITORIAL CT  
THOMPSON AVE E  
TOLEDO CT  
TOPAZ DR  
TRAILWAY DR  
UNIVERSITY AVE NE  
UPTON AVE S  
VALLEY VIEW DR S  
VAN BUREN AVE  
VIKING DR

**BURNSVILLE-EAGAN-SAVAGE DISTRICT #191  
BUS STOP LISTING**

**STOP DESCRIPTION**

VINCENT AVE S  
WALNUT CIR  
WALNUT DR  
WALNUT ST N  
WASHBURN AVE S  
WATER LILLY LN  
WELLINGTON CRES E  
WENTWORTH AVE  
WESCOTT WOODLANDS  
WHITEWOOD DR  
WILLIAMS DR  
WILLOW LN  
WOODBIDGE LN  
WOODHILL RD  
YELLOW BRICK CIR  
YORK AVE  
YOSEMITE AVE S  
ZARTHAN AVE



**Agenda II.B.12.  
November 17, 2016**

**To:** Board of Education, Members  
**From:** Dr. Joe Gothard, Superintendent  
**Date:** November 11, 2016  
**Re:** Approve an Extended Field Trip

**RECOMMENDATION:** that the Board of Education approves an initial application for approval of an extended field trip for Burnsville High School Band, Choir, and Orchestra students to travel to Italy, Rome, Florence, and Venice during spring break 2018 (March 24-31, 2018).

The group will be traveling to Italy over seven days. Each group will perform at least four concerts. They will interact with the other cultures through their language, music, humanities, and history. Performances include concerts alone and with other performance groups and school exchange concerts.

The primary objective of the trip is to enhance students' musical experience through performance. Students will also enhance their awareness of other cultures and the history of Italy.

*Each Student Real-World Ready!*



**Agenda III.A.  
November 17, 2016**

**To:** Members, Board of Education

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

**Date:** November 11, 2016

**Re:** Canvassing Returns of Votes of School District Election held on November 8, 2016.

**RECOMMENDATION:** that the Board of Education adopts a resolution Canvassing Returns of Votes of the School District General Election held on November 8, 2016.

EXTRACT OF MINUTES OF MEETING  
 OF THE SCHOOL BOARD  
 OF INDEPENDENT SCHOOL DISTRICT NO. 191  
 (BURNSVILLE-EAGAN-SAVAGE)  
 DAKOTA AND SCOTT COUNTIES, MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, was duly held in said school district on the 17 day of November, 2016, at 6:30 p.m. for the purpose, in part, of canvassing its general election.

The following members were present:

and the following were absent:

Member \_\_\_\_\_ moved the adoption of the following resolution:

**RESOLUTION CANVASSING RETURNS  
 OF VOTES OF SCHOOL DISTRICT GENERAL ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 191, Dakota and Scott Counties, Minnesota, as follows:

1. It is hereby found, determined and declared that the general election of the voters of this school district held on November 8, 2016, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 54,940 voters of the district voted at said general election on the election of three (3) school board members for four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

Eric Miller	15,143	Write-in	478
Darcy Schatz	14,943	_____	_____
DeeDee Currier	14,473	_____	_____
Scott Hume	13,856	_____	_____

3. Eric Miller, Darcy Schatz, and DeeDee Currier, having received the highest number of votes, are elected to four (4) year terms beginning on the first Monday in January, 2017.

4. The clerk is hereby directed to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

The motion for the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA )  
COUNTIES OF DAKOTA ) SS  
AND SCOTT )

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to canvassing the results of the general election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 17 day of November 2016.

\_\_\_\_\_  
School District Clerk  
Independent School District No. 191  
(Burnsville-Eagan-Savage)  
Dakota and Scott Counties, Minnesota

Abstract of Votes Cast  
Independent School District No. 191 (BURNSVILLE)  
State of Minnesota  
at the STATE GENERAL ELECTION  
Held Tuesday, November 8, 2016

Compiled from the Official Returns.

Summary of Totals  
Independent School District No. 191 (BURNSVILLE)  
Tuesday, November 8, 2016 STATE GENERAL ELECTION

Number of persons registered as of 7 a.m.	61767
Number of persons registered on Election Day	6413
Number of accepted regular, military, and overseas absentee ballots and mail ballots	13850
Number of federal office only absentee ballots	51
Number of presidential absentee ballots	0
Total number of persons voting	54940

Summary of Totals  
Independent School District No. 191 (BURNSVILLE)  
Tuesday, November 8, 2016 STATE GENERAL ELECTION

**KEY TO PARTY ABBREVIATIONS**

NP - Nonpartisan

School Board Member (ISD #191) (Elect 3)

NP  
Darcy Schatz  
14943

NP  
DeeDee Currier  
14473

NP  
Scott Hume  
13856

NP  
Eric Miller  
15143

WI  
WRITE-IN\*\*  
478

Detail of Election Results  
 Independent School District No. 191 (BURNSVILLE)  
 Tuesday, November 8, 2016 STATE GENERAL ELECTION

Precinct	Persons Registered as of 7 A.M.	Persons Registered on Election Day	Total Number of Persons Voting
19 1050 : APPLE VALLEY P-5A	1882	101	1709
19 1210 : BURNSVILLE P-01	2476	193	2223
19 1220 : BURNSVILLE P-02	1941	215	1696
19 1230 : BURNSVILLE P-03	1956	229	1683
19 1240 : BURNSVILLE P-04	2501	274	2174
19 1250 : BURNSVILLE P-05	1647	248	1362
19 1260 : BURNSVILLE P-06	2217	228	1984
19 1270 : BURNSVILLE P-07	1908	148	1704
19 1280 : BURNSVILLE P-08	3205	241	2822
19 1290 : BURNSVILLE P-09	1608	129	1443
19 1300 : BURNSVILLE P-10	2369	194	2152
19 1310 : BURNSVILLE P-11	2245	248	1984
19 1320 : BURNSVILLE P-12	1832	240	1591
19 1340 : BURNSVILLE P-14	2350	275	2072
19 1360 : BURNSVILLE P-16	2315	315	2107
19 1370 : BURNSVILLE P-17	1753	197	1544
19 1740 : EAGAN P-04	2583	356	2199
19 1750 : EAGAN P-5A	2813	289	2526
19 1755 : EAGAN P-5B	2249	261	2023
19 1790 : EAGAN P-9A	2747	334	2407
19 1795 : EAGAN P-9B	1209	67	1068
70 0105 : SAVAGE P-1	1960	282	1736
70 0110 : SAVAGE P-2	2074	251	1858
70 0111 : SAVAGE P-3	2363	237	2141
70 0112 : SAVAGE P-4	2673	247	2444
70 0116 : SAVAGE P-7	1693	109	1565
70 0117 : SAVAGE P-8	1193	83	1077
70 0130 : SHAKOPEE P-4	2291	246	2057
70 0156 : SHAKOPEE P-12A	1714	176	1589
Independent School District No. 191 (BURNSVILLE) Total:	61767	6413	54940

Detail of Election Results  
 Independent School District No. 191 (BURNSVILLE)  
 Tuesday, November 8, 2016 STATE GENERAL ELECTION

Office Title: School Board Member (ISD #191) (Elect 3)

Precinct	NP Darcy Schatz	NP DeeDee Currier	NP Scott Hume	NP Eric Miller	WI WRITE-IN**
19 1050 : APPLE VALLEY P-5A	110	106	95	105	2
19 1210 : BURNSVILLE P-01	866	1018	782	867	32
19 1220 : BURNSVILLE P-02	650	657	591	666	15
19 1230 : BURNSVILLE P-03	735	672	643	704	31
19 1240 : BURNSVILLE P-04	853	877	822	872	24
19 1250 : BURNSVILLE P-05	514	512	388	469	25
19 1260 : BURNSVILLE P-06	888	814	744	788	27
19 1270 : BURNSVILLE P-07	729	731	680	778	15
19 1280 : BURNSVILLE P-08	1100	1155	1151	1072	39
19 1290 : BURNSVILLE P-09	553	583	524	577	20
19 1300 : BURNSVILLE P-10	866	831	777	866	23
19 1310 : BURNSVILLE P-11	550	506	464	536	29
19 1320 : BURNSVILLE P-12	268	263	265	298	7
19 1340 : BURNSVILLE P-14	4	6	5	5	0
19 1360 : BURNSVILLE P-16	118	116	135	131	3
19 1370 : BURNSVILLE P-17	639	624	618	646	15
19 1740 : EAGAN P-04	617	554	490	580	15
19 1750 : EAGAN P-5A	476	423	402	435	12
19 1755 : EAGAN P-5B	623	535	510	562	17
19 1790 : EAGAN P-9A	408	368	362	398	16
19 1795 : EAGAN P-9B	192	187	201	229	2
70 0105 : SAVAGE P-1	713	621	677	749	34
70 0110 : SAVAGE P-2	682	669	717	748	17
70 0111 : SAVAGE P-3	578	489	554	591	16
70 0112 : SAVAGE P-4	944	932	1011	1192	31
70 0116 : SAVAGE P-7	177	150	166	173	6
70 0117 : SAVAGE P-8	70	56	63	85	4
70 0130 : SHAKOPEE P-4	1	1	0	1	0
70 0156 : SHAKOPEE P-12A	19	17	19	20	1
<b>Total:</b>	<b>14943</b>	<b>14473</b>	<b>13856</b>	<b>15143</b>	<b>478</b>

We, the school board members of Independent School District No. 191 (BURNSVILLE), certify that we have canvassed the returns of the STATE GENERAL ELECTION held on Tuesday, November 8, 2016 and have herein specified the names of any candidates receiving votes and the number of votes received by each candidate, and have herein specified the number of votes for and against any ballot questions voted on in this election.

As appears by the returns of the election precincts voting in this election, duly returned to, filed, opened, and canvassed, and now remaining on file in the office of the clerk of Independent School District No. 191 (BURNSVILLE).

Witness our official signature at \_\_\_\_\_ in \_\_\_\_\_ County this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
School Board Member

\_\_\_\_\_  
School Board Member

\_\_\_\_\_  
School Board Member

\_\_\_\_\_  
School Board Member

\_\_\_\_\_  
School Board Member

\_\_\_\_\_  
School Board Member

\_\_\_\_\_  
School Board Member

State of Minnesota  
Independent School District No. 191 (BURNSVILLE)

I, \_\_\_\_\_, Clerk of the Independent School District No. 191 (BURNSVILLE) do hereby certify the within and foregoing \_\_\_\_\_ pages to be a full and correct copy of the original abstract and return of the votes cast in the Independent School District No. 191 (BURNSVILLE) STATE GENERAL ELECTION held on Tuesday, November 8, 2016.

Witness my hand and official seal of office this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_



**Agenda III.B.  
November 17, 2016**

**To: Members, Board of Education**

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

**Date: November 9, 2016**

**Re: Approve Financial Audit Report for 2015-2016**

RECOMMENDATION: That the Board of Education approve the Financial Audit Report for 2015-2016

CliftonLarsonAllen will provide an overview of the Comprehensive Annual Financial Report (CAFR) for the 2015-2016 fiscal year during the board meeting November 17, 2016.

Electronic copies of the Financial Audit Report for 2015-2016 have been made available to the board members and the bound copies will be made available in print to Members of the Board on Thursday evening. Once approved by the Board of Education electronic copies of the report will be made available via the website for the public.

There are three main reports.

- 1) Comprehensive Annual Financial Report (CAFR)
- 2) Schedule of Expenditures of Federal Awards and Other Required Reports
- 3) Executive Audit Summary (EAS)

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

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

Highlights include:

- "Unmodified" Audit Report
- No compliance issues noted
- One "material weaknesses" in internal controls noted
- No Single Audit findings
- No Legal Compliance Findings
- General Fund unassigned fund balance increased by \$898,395

- Budget to Actual Variance on General Fund total revenues of 2.12% to the positive impact on Fund Balance.
- Budget to Actual Variance on General Fund total expenditures of 0.8% to the positive impact on Fund Balance.
- Budget to Actual Variance on General Fund is greater as a result of the on-behalf payment of approximately \$1.5 million that the State of Minnesota made to the TRA pension plan as the amount was unknown until after year end.

I recommend the Board of Education approve the Financial Audit Report for 2015-2016.



**CliftonLarsonAllen**

CliftonLarsonAllen LLP  
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November 1, 2016

School Board  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
Burnsville, Minnesota

This Executive Audit Summary and Management Report presents information which we believe is important to you as members of the school board. We encourage you to review the sections of this report, the audited financial statements and the auditors' reports.

We would be pleased to furnish additional information with respect to these suggestions and discuss this memorandum with you at your convenience. We wish to express our appreciation to the District for the courtesies, cooperation and assistance extended to us during the course of our work.

**CliftonLarsonAllen LLP**

Dennis Hoogeveen, CPA  
Principal

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

**EXECUTIVE AUDIT SUMMARY (EAS)**

**JUNE 30, 2016**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
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JUNE 30, 2016**

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**EXECUTIVE AUDIT SUMMARY (EAS)  
FOR  
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
YEAR ENDED JUNE 30, 2016**

**AUDIT FINDINGS AND RESULTS**

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial records for the year ended June 30, 2016.

**Audit Opinion** – The financial statements are fairly stated. We issued what is known as an “unmodified” audit report.

**Yellow Book Compliance Findings** – No compliance issues were noted in our review of laws, regulations, contracts and grants that could have significant financial implications to the District.

**Internal Controls Over Financial Reporting** – One “material weakness” in internal control over financial reporting was noted related to the proposing of a material audit adjustment to record food service receipts.

**Single Audit** – There were no findings reported in regard to the requirements for the major federal programs tested.

**Legal Compliance** – No compliance issues were reported with respect to Minnesota Statutes.

**Fund Balance** – The District's General Fund unassigned fund balance increased by \$898,395 (UFARS basis) during fiscal 2015-2016, changing from a balance of \$14,849,613 to a balance of \$15,748,008 at June 30, 2016. Total fund balance of the General Fund increased by \$951,831, ending at \$21,629,697 as of June 30, 2016. The ending unassigned fund balance represents a balance of 13.09% of General Fund expenditures. A District's fund balance is an important aspect in considering the District's financial wellbeing since a healthy fund balance represents things such as cashflow, as a cushion against unanticipated expenditures, enrollment declines, funding deficiencies, state aid metering changes and aid prorations at the state level and similar problems.

**Enrollment** – For fiscal 2015-2016, Burnsville-Savage-Eagan Public Schools served an estimated total adjusted average daily membership of 9,121.02 (or 9,932.80 adjusted pupil units). For fiscal 2014-2015, Burnsville-Savage-Eagan Public Schools had served total adjusted average daily membership of 9,302.94 or 10,127.25 adjusted pupil units).

**Budget to Actual** – Total revenues on a net basis in the General Fund were approximately \$2.5 million (or 2.12%) higher than the final budgeted amount while total expenditures on a net basis were approximately \$1.0 million (or 0.8%) lower than had been budgeted. Both the revenue variance as well as the expenditure variance in the General Fund was impacted by an on-behalf payment of approximately \$1.5 million that the State of Minnesota made to the TRA pension plan that was recorded as both a revenue and an expenditure but because the amount was not known until after year-end it had not been reflected in the budget. Including other financing sources of \$678,446 (insurance recovery proceeds and capital lease proceeds), the net effect was an increase to total fund balance that was approximately \$4.1 million more than had been reflected in the District's final amended budget. On a budget this large, the expenditure variances reflect good budgeting, monitoring and outcomes.

## AUDIT FINDINGS AND RESULTS (CONTINUED)

### Statement of Net Position

The Statement of Net Position essentially tells you what your District owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the District has leftover to use for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, the statement divides the net position into three components: net investment in capital assets, restricted net position, and unrestricted net position. As explained in further detail later in this document, the District was required to implement GASB Nos. 68 and 71 for the fiscal year ended June 30, 2015, which significantly impacted the District's ending net position as a result of recording the District's estimated share of the respective unfunded liability for the statewide pension plans for TRA and PERA. The following table presents components of the District's net position at year-end, along with a simplified reconciliation of the difference between the governmental fund balances and total net position:

	As of June 30,	
	2016	2015
Total Fund Balance for Governmental Funds	\$ 96,528,915	\$ 97,957,972
Capital Assets, Less Accumulated Depreciation	142,239,406	108,986,473
Long-Term Liabilities	(203,885,377)	(169,405,678)
Net Pension Liability-related Balances	(77,362,427)	(80,741,492)
Internal Service Funds Net Position	21,495,672	20,515,110
Other - Net	(1,967,607)	(1,393,993)
Total Net Position - Governmental Activities	<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>
Net Position:		
Net Investment in Capital Assets	\$ 22,196,478	\$ 27,062,458
Restricted	6,488,027	7,527,306
Unrestricted	(51,635,923)	(58,671,372)
Total Net Position - Governmental Activities	<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>

Most of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory reserves) or by the nature of the fund they are in (e.g. unrestricted food service fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unreserved fund balances, offset against non-capital long-term obligations such as vacation or severance payable and beginning in fiscal 2015 the District's estimated share of the unfunded portion of statewide pension plans. Consequently, many Minnesota school districts have accumulated deficits in this component of net position.

## AUDIT FINDINGS AND RESULTS (CONTINUED)

### Statement of Activities

The Statement of Activities tracks the District's yearly revenues and expenses, as well as any other transactions that increase or reduce total net position. These amounts represent the full cost of providing education. This statement provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation of long-lived capital assets, and other accrual-based expenses. As mentioned previously, the line item for "Change in Net Pension Liability" was a new requirement beginning in fiscal 2015. The following table presents a simplified reconciliation of the change in the District's governmental fund balances to the change in total net position for fiscal years 2016 and 2015:

	Year Ended June 30,	
	2016	2015
Net Change in Fund Balance - Total Governmental Funds	\$ (1,429,057)	\$ 60,081,150
Capital Asset Purchases	40,179,237	6,138,267
Depreciation	(6,926,304)	(6,816,190)
Debt Proceeds	(40,628,835)	(71,059,184)
Repayment of Debt	5,565,000	9,365,000
Pension Expenses	3,379,065	(2,066,337)
Change in Other Long-Term Liabilities	(511,391)	16,571
Change in Net Position of Internal Service Funds	980,562	277,423
Other - Net	521,913	470,716
Change in Net Position - Governmental Activities	<u>\$ 1,130,190</u>	<u>\$ (3,592,584)</u>

# I. FINANCIAL RESULTS

## Fund Balances

### ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2016 (UFARS basis)

FUND DESCRIPTION	6/30/2015 AUDITED BALANCE	2015-16 AUDITED REVENUES	2015-16 AUDITED EXPENDITURES	2015-16 APPROVED TRANSFER	6/30/2016 AUDITED BALANCE
<b>GENERAL FUND</b>					
<b>A. UNASSIGNED</b>	\$14,849,613	\$97,583,735	\$94,674,214	(\$2,011,126)	\$15,748,008
B. NONSPENDABLE FOR PREPAIDS	\$647,352	\$0	\$138,485	\$0	\$508,867
<b>B. NONSPENDABLE</b>	<b>\$647,352</b>	<b>\$0</b>	<b>\$138,485</b>	<b>\$0</b>	<b>\$508,867</b>
C. COMMITTED FOR PROGRAM CARRYOVER	\$1,037,994	\$0	\$271,965	\$0	\$766,029
PRO PAY PROGRAM	\$355,440	\$2,454,372	\$2,399,572	\$0	\$410,240
<b>C. COMMITTED</b>	<b>\$1,393,434</b>	<b>\$2,454,372</b>	<b>\$2,671,537</b>	<b>\$0</b>	<b>\$1,176,269</b>
D. RESTRICTED FOR GIFTED AND TALENTED	\$0	\$129,116	\$680,834	\$551,718	\$0
CAREER AND TECH PROGRAM	\$0	\$195,445	\$651,360	\$455,915	\$0
LEARNING AND DEVELOPMENT	\$0	\$2,131,708	\$2,265,267	\$133,559	\$0
BASIC SKILLS	\$0	\$8,854,524	\$8,855,068	\$544	\$0
STAFF DEVELOPMENT	\$0	\$1,181,605	\$2,050,963	\$869,358	\$0
AREA LEARNING CENTER	\$2,206,150	\$3,270,121	\$3,493,293	\$0	\$1,982,978
ACHIEVEMENT & INTEGRATION	\$0	\$1,641,478	\$1,641,478	\$0	\$0
SAFE SCHOOLS	\$0	\$436,746	\$436,778	\$32	\$0
OPERATING CAPITAL	\$1,625,492	\$2,932,008	\$2,268,036	\$0	\$2,289,464
HEALTH & SAFETY	(\$44,175)	\$410,760	\$442,474	\$0	(\$75,889)
<b>D. RESTRICTED</b>	<b>\$3,787,467</b>	<b>\$21,183,511</b>	<b>\$22,785,551</b>	<b>\$2,011,126</b>	<b>\$4,196,553</b>
BUDGET		\$118,046,063	\$121,229,440		\$17,494,489
<b>TOTAL GENERAL FUND</b>	<b>\$20,677,866</b>	<b>\$121,221,618</b>	<b>\$120,269,787</b>	<b>\$0</b>	<b>\$21,629,697</b>
DIFFERENCE		\$3,175,555	(\$959,653)		\$4,135,208
% VARIANCE		2.69%	-0.79%		
<b>FOOD SERVICE</b>					
NONSPENDABLE FOR INVENTORY	\$67,157	\$55,107	\$0	\$0	\$122,264
RESTRICTED FOR FOOD SERVICE	\$1,688,302	\$5,523,539	\$5,591,466	\$0	\$1,620,375
BUDGET		\$5,459,059	\$5,501,902		\$1,712,616
<b>TOTAL FOOD SERVICE</b>	<b>\$1,755,459</b>	<b>\$5,578,646</b>	<b>\$5,591,466</b>	<b>\$0</b>	<b>\$1,742,639</b>
DIFFERENCE		\$119,587	\$89,564		\$30,023
% VARIANCE		2.19%	1.63%		
<b>COMMUNITY EDUCATION</b>					
A. RESTRICTED FOR REGULAR COMMUNITY ED	\$392,880	\$4,709,666	\$4,888,951	(\$85,196)	\$128,399
EARLY CHILDHOOD FAMILY ED	\$192,407	\$576,215	\$667,103	\$0	\$101,519
SCHOOL READINESS	\$199,726	\$484,226	\$386,407	\$0	\$297,545
ADULT BASIC EDUCATION	\$0	\$504,773	\$589,969	\$85,196	\$0
OTHER PURPOSES	\$33,427	\$162,082	\$182,527	\$0	\$12,982
BUDGET		\$6,146,430	\$6,201,941		\$762,929
<b>TOTAL COMMUNITY EDUCATION</b>	<b>\$818,440</b>	<b>\$6,436,962</b>	<b>\$6,714,957</b>	<b>\$0</b>	<b>\$540,445</b>
DIFFERENCE		\$290,532	\$513,016	\$0	(\$222,484)
% VARIANCE		4.73%	8.27%		

**I. FINANCIAL RESULTS (CONTINUED)**

**Fund Balances (Continued)**

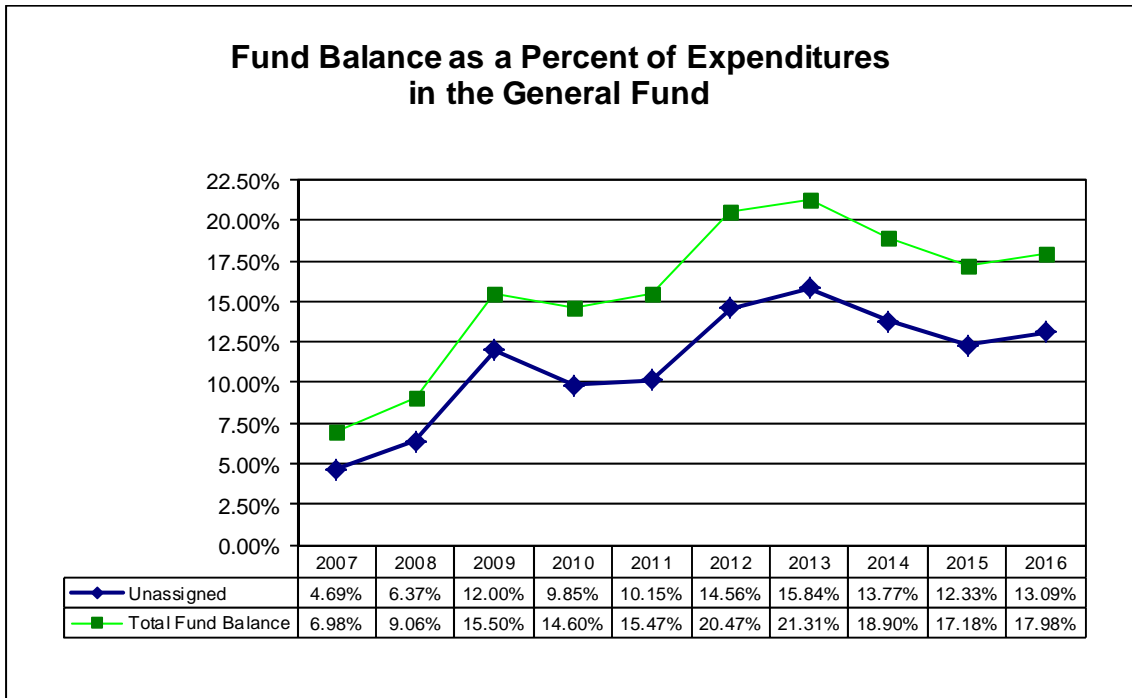
**ISD #191 - BURNSVILLE-EAGAN-SAVAGE**  
**AUDITED FUND BALANCES THROUGH JUNE 30, 2016 (UFARS basis)**

<b>FUND DESCRIPTION</b>	<b>6/30/2015 AUDITED BALANCE</b>	<b>2015-16 AUDITED REVENUES</b>	<b>2015-16 AUDITED EXPENDITURES</b>	<b>2015-16 APPROVED TRANSFER</b>	<b>6/30/2016 AUDITED BALANCE</b>
<b>CAPITAL PROJECTS FUND</b>					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$63,009,834	\$340,984	\$36,890,911		\$26,459,907
ALTERNATIVE FACILITIES PROGRAM	\$8,527,905	\$1,210,469	\$5,624,476	\$0	\$4,113,898
BUDGET		\$1,318,000	\$70,046,291		\$2,809,448
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$71,537,739</b>	<b>\$1,551,453</b>	<b>\$42,515,387</b>	<b>\$0</b>	<b>\$30,573,805</b>
DIFFERENCE		\$233,453	(\$27,530,904)		\$27,764,357
% VARIANCE		17.71%	-39.30%		
<b>DEBT SERVICE</b>					
A. RESTRICTED FOR					
OPERATING	\$2,842,921	\$8,346,271	\$10,119,299	\$0	\$1,069,893
BOND REFUNDING	\$20,233	\$40,628,835	\$0	\$0	\$40,649,068
OPEB BOND DEBT SERVICE	\$305,314	\$1,601,954	\$1,583,900	\$0	\$323,368
BUDGET		\$10,013,006	\$11,242,968		\$1,938,506
<b>TOTAL DEBT SERVICE</b>	<b>\$3,168,468</b>	<b>\$50,577,060</b>	<b>\$11,703,199</b>	<b>\$0</b>	<b>\$42,042,329</b>
DIFFERENCE		\$40,564,054	\$460,231		\$40,103,823
% VARIANCE		405.11%	4.09%		
<b>INTERNAL SERVICE FUNDS</b>					
DENTAL SELF-INSURANCE	\$276,439	\$859,878	\$946,068	\$0	\$190,249
HEALTH BENEFITS SELF-INSURANCE	\$4,134,942	\$19,309,908	\$17,513,234	\$0	\$5,931,616
SEVERANCE BENEFITS	\$2,676,860	\$441,535	\$516,016	\$0	\$2,602,379
OTHER POST-EMPLOYMENT BENEFITS	\$13,426,869	\$668,247	\$1,323,688	\$0	\$12,771,428
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$20,515,110</b>	<b>\$21,279,568</b>	<b>\$20,299,006</b>	<b>\$0</b>	<b>\$21,495,672</b>
<b>TRUST FUNDS</b>					
EMPLOYEE BENEFITS TRUST FUND	\$93,451	\$920,091	\$908,172	\$0	\$105,370
PRIVATE-PURPOSE TRUST FUND	\$67,654	\$64,818	\$36,794	\$0	\$95,678
<b>TOTAL TRUST FUNDS</b>	<b>\$161,105</b>	<b>\$984,909</b>	<b>\$944,966</b>	<b>\$0</b>	<b>\$201,048</b>

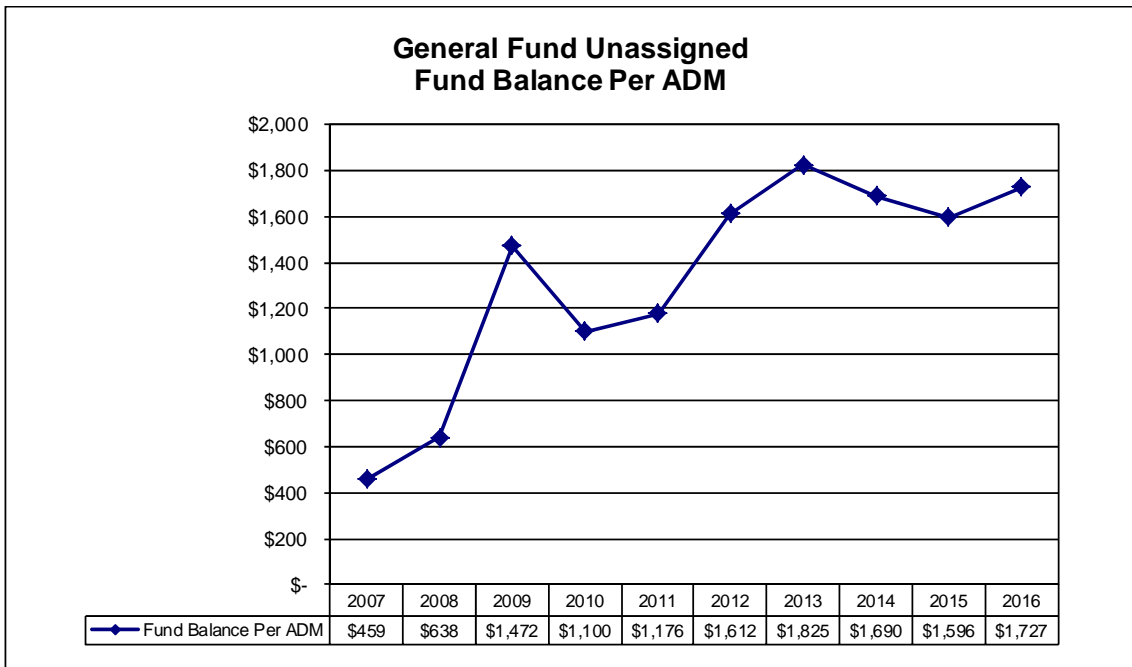
**I. FINANCIAL RESULTS (CONTINUED)**

**Fund Balances (Continued)**

As a percentage of annual expenditures:



Per student served for aid.

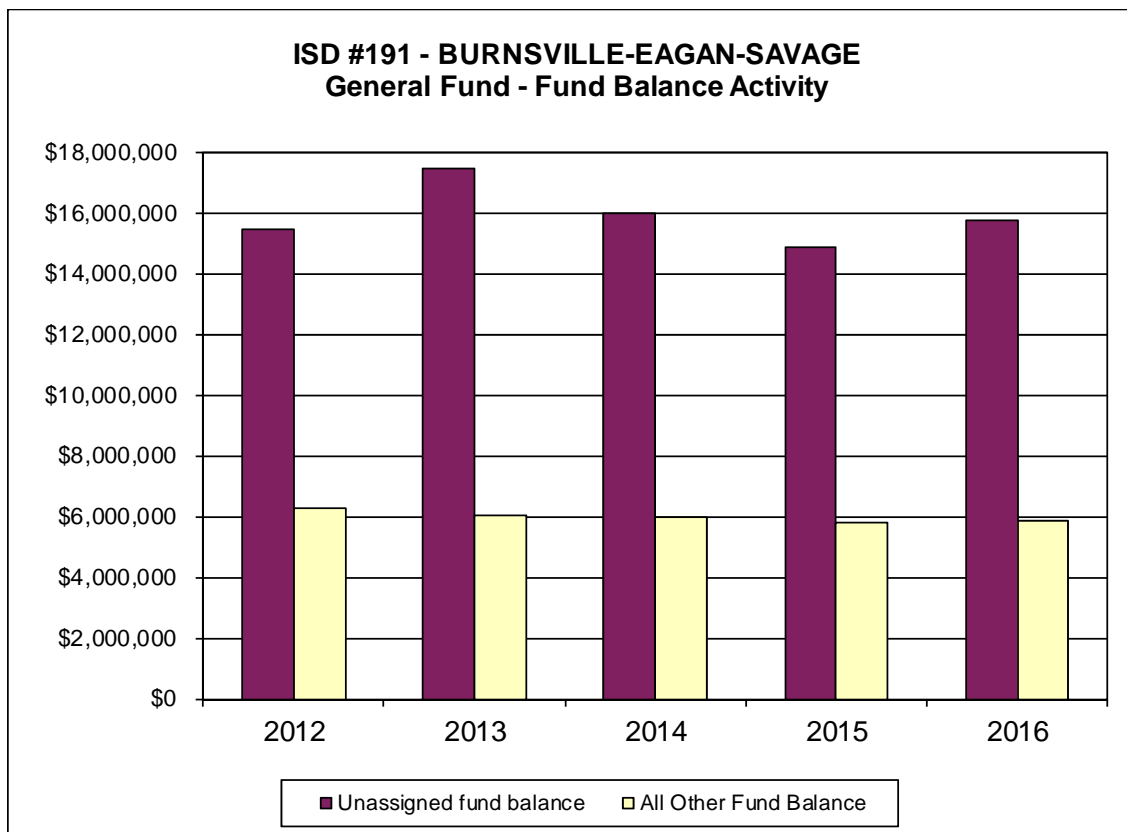


**I. FINANCIAL RESULTS (CONTINUED)**

**Fund Balances of the General Fund**

Unless otherwise noted, all graphs and charts reflect the combined activity of the District's General Fund.

<u>UFARS Basis</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Unassigned Fund Balance	\$ 15,451,213	\$ 17,472,471	\$ 16,003,177	\$ 14,849,613	\$ 15,748,008
All Other Fund Balance	6,271,068	6,041,360	5,957,414	5,828,253	5,881,689
Total Fund Balance	<u>\$ 21,722,281</u>	<u>\$ 23,513,831</u>	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,629,697</u>
Total Expenditures	<u>\$ 106,139,763</u>	<u>\$ 110,325,578</u>	<u>\$ 116,179,878</u>	<u>\$ 120,386,631</u>	<u>\$ 120,269,787</u>
Unassigned Fund Balance as a % of Total Expenditures	<u>14.56%</u>	<u>15.84%</u>	<u>13.77%</u>	<u>12.33%</u>	<u>13.09%</u>



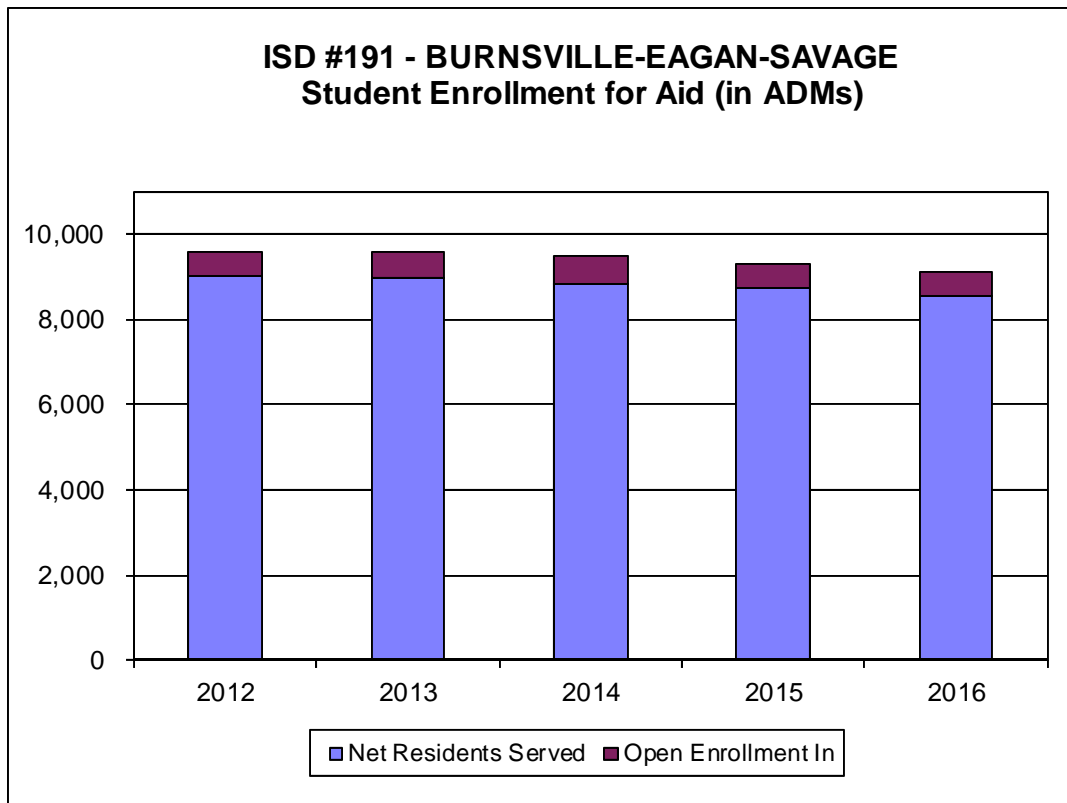
As reflected in the graph above, the District has been able to reestablish and maintain financial strength through cost cutting measures and through community support for the operating referendum.

**I. FINANCIAL RESULTS (CONTINUED)**

**Students Served for Aid**

	2012	2013	2014	2015	2016
Total Residents	10,402.10	10,452.71	10,489.52	10,623.96	10,652.34
Open Enrollment Out *	(1,382.10)	(1,498.23)	(1,656.60)	(1,894.81)	(2,091.33)
Net Residents Served	9,020.00	8,954.48	8,832.92	8,729.15	8,561.01
Open Enrollment In	565.34	621.92	635.75	573.79	560.01
Net ADM Served	9,585.34	9,576.40	9,468.67	9,302.94	9,121.02
Net Pupil Units Served	11,068.65	10,976.75	10,864.36	10,127.25	9,932.80

\* - includes enrolled in charter schools



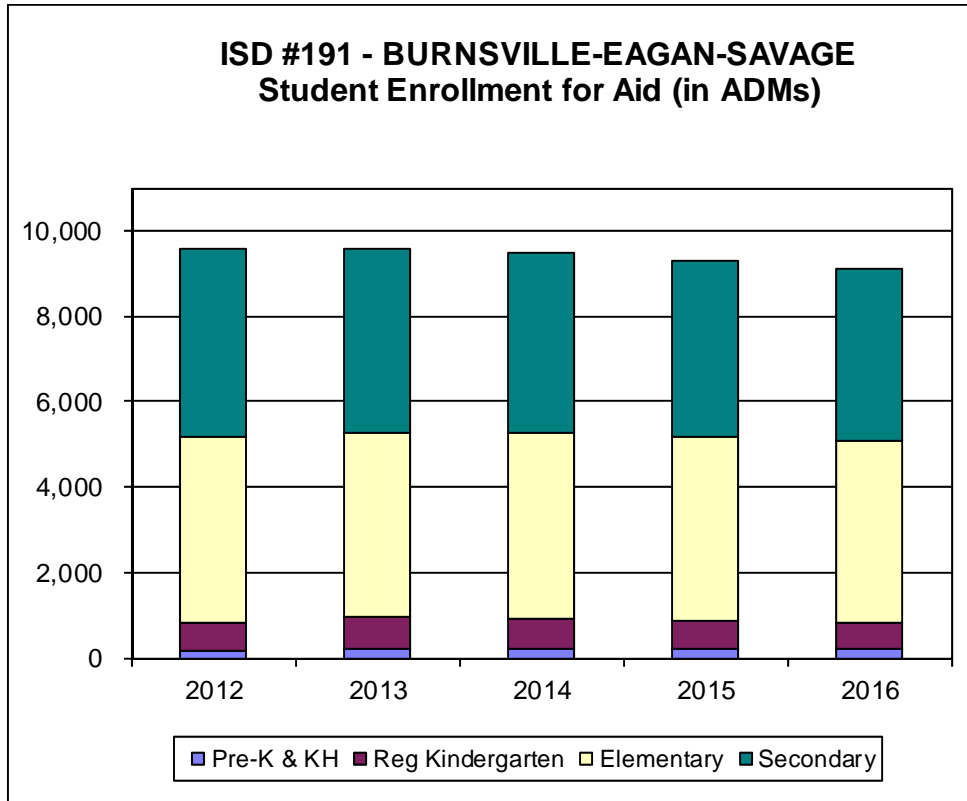
As reflected in the above chart and graph, the District’s net open enrollment has continued to see significant increases in the net open enrollment out in recent years. Note also that the pupil unit calculation was modified for fiscal 2015 which resulted in a reduction in total pupil units served but that reduction was offset by an increase in the per pupil unit funding.

# APPENDIX A

## FINANCIAL TRENDS OF YOUR DISTRICT

Within this report there are a number of areas where condensed financial statement data has been presented. The last page of this document (Appendix E) contains an Independent Auditors' Report on Condensed Financial Statements Included Herein that should be considered when reading such condensed information.

### Student Enrollment



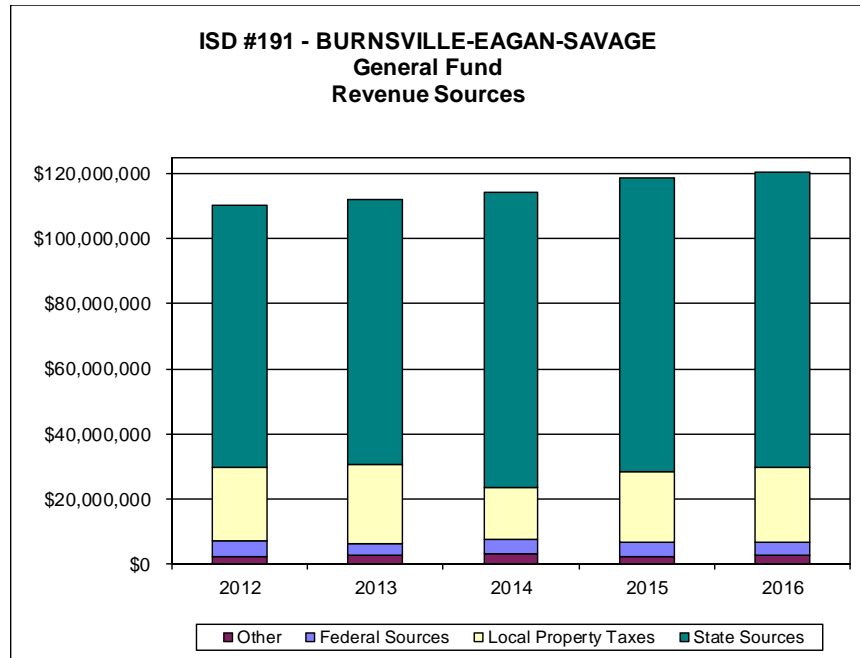
	2012	2013	2014	2015	2016
Pre-K & KH	156.48	211.41	190.55	192.29	208.71
Reg Kindergarten	653.63	768.30	730.68	670.33	600.16
Elementary	4,364.45	4,294.96	4,322.64	4,318.50	4,253.29
Secondary	4,410.78	4,301.73	4,224.80	4,121.82	4,058.86
Net ADM Served	<u>9,585.34</u>	<u>9,576.40</u>	<u>9,468.67</u>	<u>9,302.94</u>	<u>9,121.02</u>
Percent Change	-2.05%	-0.09%	-1.12%	-1.75%	-1.96%

As noted in the above chart, the District's student count for fiscal 2015-2016 was 182 students (or 1.96%) lower than for the prior year which was due mostly to the net impact of open enrollment.

**APPENDIX A (CONTINUED)**

**General Fund Revenue**

The following table and graph summarizes the District’s General Fund Revenue sources for the last five years.



The table below illustrates the fluctuation that occurs between the taxes and state aid categories based on legislative activity. The Legislature determines what portion of the general education funding formula will be paid by local taxpayers. In addition, when the tax shift percentage changes or the state provides property tax relief, this only impacts the mix between state aids and taxes and does not change total revenue. For example, in fiscal 2014, the Legislature repaid a total of approximately \$8.6 million of the property tax shift buydown for the General and Community Service Funds, which gives the appearance of a significant decrease in taxes for 2014 but this was offset by a corresponding increase in state aid. For this and other reasons, school finance in Minnesota continues to be a very difficult subject to explain to the general public.

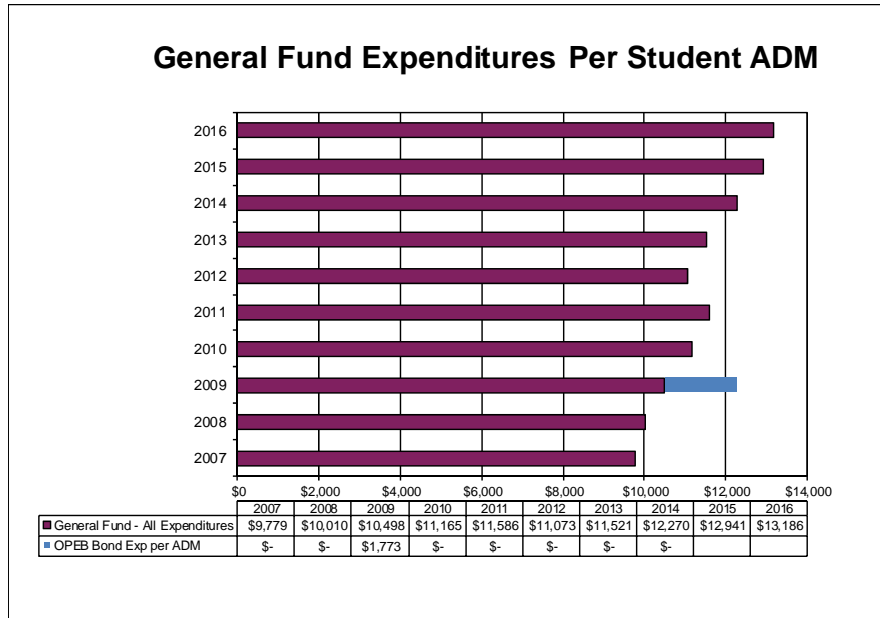
	2012	2013	2014	2015	2016
Local Property Taxes	\$ 22,730,154	\$ 24,610,109	\$ 15,949,634	\$ 21,933,388	\$ 22,874,885
State Sources	80,263,558	81,229,337	90,985,769	90,062,883	90,837,480
Federal Sources	4,849,495	3,438,114	4,326,228	4,200,632	4,170,967
Other	2,214,800	2,803,851	3,119,710	2,398,540	2,659,840
<b>Total Revenues</b>	<b>\$ 110,058,007</b>	<b>\$ 112,081,411</b>	<b>\$ 114,381,341</b>	<b>\$ 118,595,443</b>	<b>\$ 120,543,172</b>

	2012	2013	2014	2015	2016
Local Property Taxes	21%	22%	14%	18%	19%
State Sources	73%	72%	80%	76%	75%
Federal Sources	4%	3%	4%	4%	3%
Other	2%	3%	3%	2%	2%
<b>Total Revenues</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**APPENDIX A (CONTINUED)**

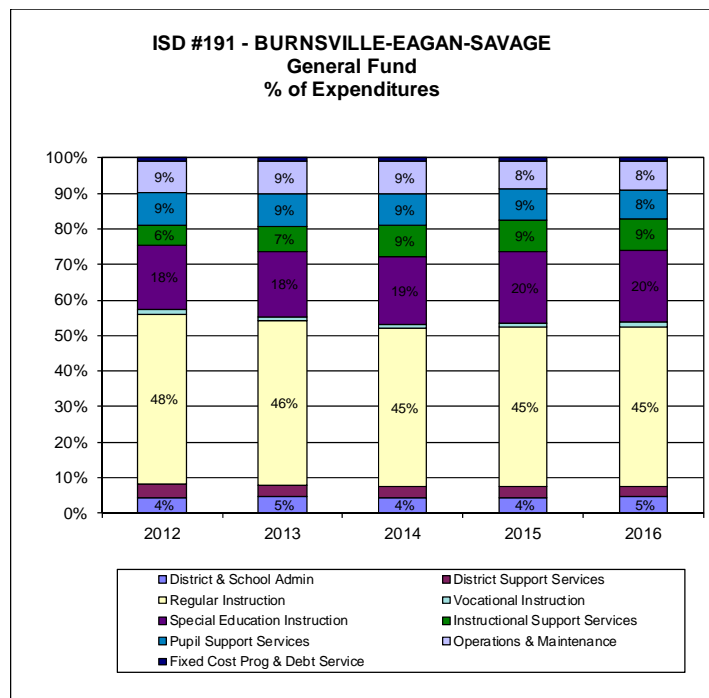
**Expenditures Per Student**

Expenditures per Student (average daily membership) are summarized in the following graph.



General Fund Expenditures for fiscal 2009 were grossed up by the impact of OPEB bonds which added approximately \$17.7 million of employee benefit costs on a one-time basis to move the bond proceeds to a trust fund that can only be used to pay employee postemployment benefit costs. Fiscal 2016 was grossed up by approximately \$1.5 million due to a TRA payment the State of Minnesota made on behalf of the school district.

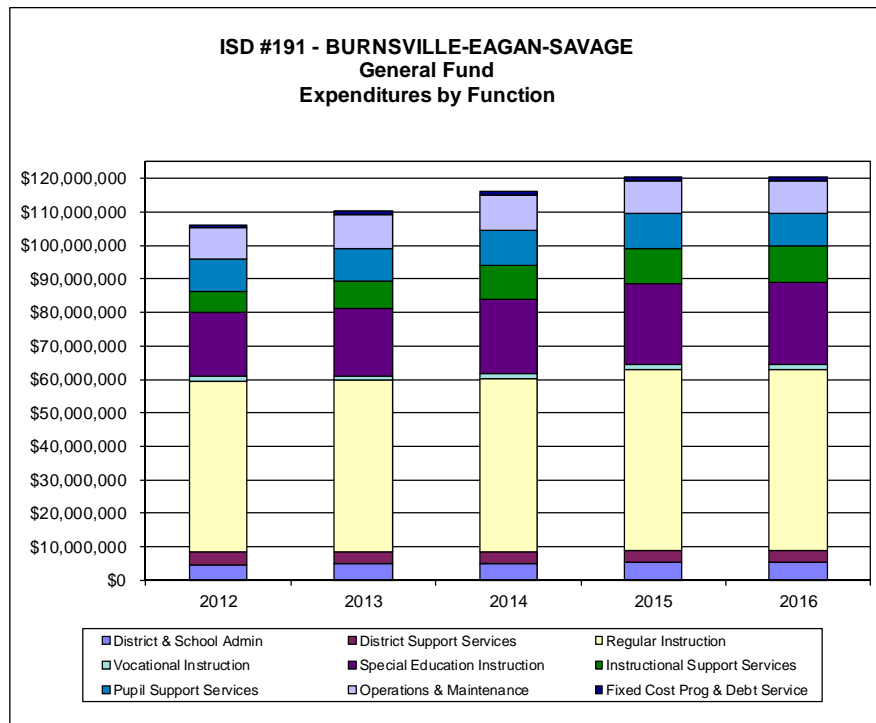
The following schedule shows total expenditures of the General Fund by program type:



**APPENDIX A (CONTINUED)**

**Expenditures Per Student (Continued)**

	2012	2013	2014	2015	2016
District and School Admin	\$ 4,699,625	\$ 5,063,843	\$ 5,165,097	\$ 5,381,925	\$ 5,536,309
District Support Services	3,937,222	3,600,142	3,413,639	3,651,974	3,531,663
Regular Instruction	50,892,667	51,088,533	51,801,948	53,893,564	54,043,785
Vocational Instruction	1,502,082	1,315,737	1,239,045	1,363,572	1,452,112
Special Education Instruction	19,149,651	20,108,199	22,223,518	24,169,675	24,455,459
Instructional Support Services	5,951,117	8,061,262	10,207,507	10,702,294	10,819,656
Pupil Support Services	9,803,131	9,869,403	10,358,327	10,576,978	9,766,662
Operations and Maintenance	9,263,799	10,234,030	10,722,992	9,415,483	9,573,137
Fixed Cost Prog and Debt Service	940,469	984,429	1,047,805	1,231,166	1,091,004
<b>Total Expenditures</b>	<b>\$ 106,139,763</b>	<b>\$ 110,325,578</b>	<b>\$ 116,179,878</b>	<b>\$ 120,386,631</b>	<b>\$ 120,269,787</b>



The following chart summarizes District General Fund Expenditures by object type.

	2016				2015	2014
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
	Salaries	\$ 71,921,475	\$ 69,637,631	\$ (2,283,844)	(3.18)%	\$ 70,515,119
Employee Benefits	27,457,863	28,715,880	1,258,017	4.58 %	26,975,116	24,979,928
Purchased Services	16,177,135	16,336,479	159,344	0.98 %	16,484,220	16,305,814
Supplies and Materials	2,751,794	2,909,043	157,249	5.71 %	2,921,709	3,285,761
Capital Expenditures	1,360,515	1,566,645	206,130	15.15 %	2,232,646	3,025,027
Other Expenditures	1,560,658	1,104,109	(456,549)	(29.25)%	1,257,821	1,098,589
<b>Total Expenditures</b>	<b>\$ 121,229,440</b>	<b>\$ 120,269,787</b>	<b>\$ (959,653)</b>	<b>(0.79)%</b>	<b>\$ 120,386,631</b>	<b>\$ 116,179,878</b>

As reflected above, total expenditures of the General Fund were 0.79% under the budgeted amount. On a budget of \$120 million this outcome reflects good budget development and monitoring.

**APPENDIX A (CONTINUED)**

**General Fund Operations and Financial Position**

The following table presents five years of comparative operating results for the District's General Fund.

	Year Ended				
	2012	2013	2014	2015	2016
Revenues	\$ 110,058,007	\$ 112,096,004	\$ 114,381,341	\$ 118,595,443	\$ 120,543,172
Expenditures	106,139,763	110,325,578	116,179,878	120,386,631	120,269,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,918,244	1,770,426	(1,798,537)	(1,791,188)	273,385
Other Financing Sources:					
Proceeds from Capital Lease	-	-	-	503,645	318,585
Proceeds from Insurance Recovery	262,631	21,124	245,297	4,818	359,861
Total Other Financing Sources	262,631	21,124	245,297	508,463	678,446
Change in Fund Balance	4,180,875	1,791,550	(1,553,240)	(1,282,725)	951,831
Fund Balance:					
Beginning of Year	17,541,406	21,722,281	23,513,831	21,960,591	20,677,866
End of Year	\$ 21,722,281	\$ 23,513,831	\$ 21,960,591	\$ 20,677,866	\$ 21,629,697
Restricted Fund Balance	\$ 3,562,528	\$ 3,867,464	\$ 3,633,869	\$ 3,787,467	\$ 4,196,553
Committed Fund Balance	2,519,534	1,903,201	2,067,348	1,393,434	1,176,269
Nonspendable Fund Balance	189,006	270,695	256,197	647,352	508,867
Unassigned Fund Balance	15,451,213	17,472,471	16,003,177	14,849,613	15,748,008
Total Fund Balance	\$ 21,722,281	\$ 23,513,831	\$ 21,960,591	\$ 20,677,866	\$ 21,629,697
Unassigned Fund Balance as a Percentage of Expenditures	14.56%	15.84%	13.77%	12.33%	13.09%

The District's General Fund unassigned fund balance changed by \$898,395 during fiscal 2015-2016, increasing from \$14,849,613 to \$15,748,008 at June 30, 2016. Total fund balance of the General Fund increased by \$951,831, ending at \$21,629,697 as of June 30, 2016. The ending unassigned fund balance represents 13.09% of General Fund expenditures.

**APPENDIX A (CONTINUED)**

**Food Service Fund**

The following chart reflects the growth of the Food Service Program over the past five years:

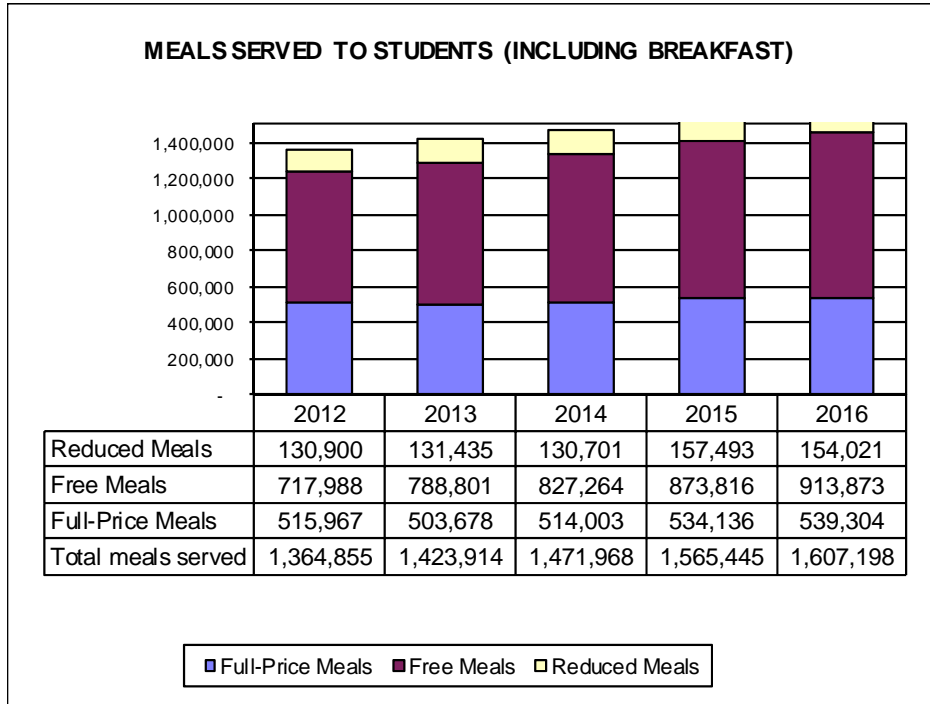
	Year Ended June 30,				
	2012	2013	2014	2015	2016
Revenues	\$ 4,619,763	\$ 5,114,519	\$ 5,226,228	\$ 5,376,368	\$ 5,578,646
Expenditures	4,424,902	4,982,811	4,934,679	5,016,679	5,591,466
Excess of Revenues Over Expenditures	194,861	131,708	291,549	359,689	(12,820)
Other Financing Sources:					
Proceeds from Sale of Equipment	5,500	7,081	5,535	-	-
Change in Fund Balance	200,361	138,789	297,084	359,689	(12,820)
Fund Balance:					
Beginning of Year	759,536	959,897	1,098,686	1,395,770	1,755,459
End of Year	\$ 959,897	\$ 1,098,686	\$ 1,395,770	\$ 1,755,459	\$ 1,742,639
Meals Served to Students	1,364,855	1,423,914	1,471,968	1,565,445	1,607,198
Revenue per Lunch Served	\$ 3.38	\$ 3.59	\$ 3.55	\$ 3.43	\$ 3.47
Percentage of Total Meals Served by Type (including Breakfast):					
Full Price Meals	37.8%	35.4%	34.9%	34.1%	33.6%
Reduced Price Meals	9.6%	9.2%	8.9%	10.1%	9.6%
Free Meals	52.6%	55.4%	56.2%	55.8%	56.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Total expenditures exceeded total revenues by \$12,820 in the District's Food Service Fund for 2016, resulting in a fund balance of \$1,742,639 at June 30, 2016.

Total actual revenues were higher than the budgeted amount by a net of \$119,587 or 2.2%. Total expenditures were lower than the budgeted amount by \$89,564. The net impact of these variances was a decline to fund balance that was approximately \$30,000 less than had been reflected in the final budget.

**APPENDIX A (CONTINUED)**

**Food Service Fund (Continued)**



## Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund:

	Year Ended June 30,				
	2012	2013	2014	2015	2016
Revenues	\$ 5,915,113	\$ 5,384,563	\$ 5,543,148	\$ 6,182,524	\$ 6,436,962
Expenditures	5,345,789	5,022,208	5,879,995	6,069,954	6,714,957
Change in Fund Balance	569,324	362,355	(336,847)	112,570	(277,995)
Fund Balance:					
Beginning of Year	111,038	680,362	1,042,717	705,870	818,440
End of Year	\$ 680,362	\$ 1,042,717	\$ 705,870	\$ 818,440	\$ 540,445
Fund Balance - (UFARS Basis):					
Restricted for Community Ed	\$ 588,964	\$ 914,732	\$ 494,805	\$ 392,880	\$ 128,399
Restricted for ECFE	24,861	78,669	98,367	192,407	101,519
Restricted for School Readiness	39,789	15,221	78,583	199,726	297,545
Restricted for Adult Basic Ed	26,748	-	-	-	-
Restricted for Other Purposes	-	34,095	34,115	33,427	12,982
Total Fund Balance	\$ 680,362	\$ 1,042,717	\$ 705,870	\$ 818,440	\$ 540,445

The District's Community Service Fund results reflected that expenditures exceeded revenues by \$277,995 for fiscal 2016, decreasing the combined fund balance from \$818,440 at June 30, 2015, to \$540,445 at June 30, 2016. The District historically had struggled to operate the Community Service programs on a self-sustaining basis. The outcomes in recent years represented a significant improvement from prior years when transfers from the general fund were needed to cover fund balance deficits. We encourage you to continue the process of identifying ways to increase program revenues and improve the matching of available revenues with corresponding program costs with flexibility built into the program development such that if programs cannot reasonably be operated on a self-sustaining basis the costs are not incurred.

Total revenues of the District's Community Service Fund for 2016 were approximately \$290,500 higher than the budgeted amount while total expenditures were approximately \$513,000 higher than the budgeted amount. The net impact of these variances was to increase total fund balance by \$222,484 more than had been reflected in the budget. As part of any budget update initiated for fiscal 2016-2017, the community services department will want to take these budget variances into consideration in order to limit budget variances to every extent possible.

# APPENDIX B

## Expenditures Per Student (ADM) Served

	Statewide			ISD No. 191 Burnsville-Eagan-Savage		
	All Districts	Seven County Metro Area	Enrollment > than 4,000			
	2015	2015	2015	2014	2015	2016
	\$	\$	\$	\$	\$	\$
District and School Admin and Support Services	991	951	913	821	932	960
Regular Instruction (including Co- & Extra-Curricular)	5,266	5,635	5,477	5,295	5,612	5,762
Vocational Instruction (Career & Technical)	140	136	141	127	142	153
Special Education Instruction	2,050	2,196	2,231	2,269	2,501	2,599
Instructional Support Services	572	689	666	971	1,034	1,104
Pupil Support Services (Including Transportation)	989	1,072	1,041	1,064	1,096	1,045
Operations and Maintenance and Other	868	832	843	1,093	1,024	1,065
Food Service	525	523	523	498	520	593
Community Service	521	642	612	588	624	707
Capital Expenditure	649	493	510	339	244	182
Debt Service	1,406	1,701	1,465	1,030	1,019	1,251
<b>Total Pre-K - 12 Expenditures, including OPEB</b>	<b>\$ 13,977</b>	<b>\$ 14,870</b>	<b>\$ 14,422</b>	<b>\$ 14,095</b>	<b>\$ 14,747</b>	<b>\$ 15,419</b>
 Percent Change from Prior Year, excluding OPEB				6.72%	4.63%	4.56%

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

District and school admin and support services - all costs related to providing administration to the District (school board, superintendent, principals, assistant superintendents, directors of instructional areas, etc.) and all central office administration (business services, human resources, legal, data processing, other district-wide support activities)

Regular instruction - includes all activities dealing directly with the teaching of pupils including co-curricular and extra-curricular activities and the interaction between teachers and pupils in the classroom (excluding exceptional, vocational and community education instruction) and includes activities of aides or assistants of any type (paraprofessionals, clerks, graders, etc.) who assist in the educational process, except spec ed aides

Vocational instruction - consists of costs related to courses and activities which develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability

Special education instruction - consists of activities providing learning experiences for pupils of any age, who because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction

Instructional support services - activities for assisting instructional staff with content and process of providing learning experiences for pupils in K-12 (curriculum, staff dev, educ media, libraries and media centers, etc.)

Pupil support services - all services to pupils not classified as instructional (counseling & guidance, health services, psychological services, social work, pupil transportation and safety, etc.)

Operations and maintenance - activities related to the operation, maintenance, repair and remodeling of all physical plant, facilities and grounds of the District

Food service - all costs of the Food Service Fund

Community service - all costs of the Community Service Fund

Capital expenditures - all capital expenditures charged to operating funds

Debt service - all debt service costs (principal, interest and fiscal agent costs)

# APPENDIX C

## LEGISLATIVE ACTIVITY

What follows are some education-related highlights of recent legislative sessions as summarized from information made available by the Minnesota Department of Education, the Minnesota School Boards Association, the Office of the Legislative Auditor, the Minnesota Association of Charter Schools and the Minnesota House of Representatives.

### **Long-Term Facilities Maintenance Revenue (2015 Legislative Session)**

Effective for fiscal year 2017, the long-term facilities maintenance revenue program was reestablished in response to the Capital Facilities Work Group recommendations. All school districts were given access to alternative facilities funding so school buildings and grounds can be responsibly and efficiently maintained. School facilities levies and bonds were made more affordable in low-wealth districts by increasing the equalization.

- Establishes the long-term facilities maintenance equalization levy and aid programs.
- Requires that a district or intermediate district have a 10-year facilities maintenance plan adopted by its board and approved by the commissioner.
- Repeals Alternative Facilities Program, Deferred Maintenance Revenue Program and Health and Safety Levy, while retaining a list of allowed expenditures for health and safety revenue.
- Authorizes a district that is a member of an intermediate district or other cooperative unit to levy for its proportionate share of the costs of long-term facilities maintenance costs. Requires approval of each member board and the Commissioner of Education.
- All districts are held harmless in that all districts are guaranteed to receive at least as much revenue and at least as much state aid as they would have received under existing law.

Long-term facilities maintenance revenue may be used for exactly the same purposes as the old revenue categories it replaces: health & safety; deferred maintenance, and alternative facilities. As was true under the old law, Long-Term Facilities Maintenance Revenue may not be used for the following:

1. For construction of new facilities, remodeling of existing facilities, or the purchase of portable classrooms;
2. To finance a lease purchase agreement, installment purchase agreement, or other deferred payments agreement;
3. For energy-efficiency projects under section 123B.65, for a building or property or part of a building or property used for postsecondary instruction or administration or for a purpose unrelated to elementary and secondary education; or
4. For violence prevention and facility security, ergonomics, or emergency communication devices.

### **Fund Transfer Extension through FY2017 (2015 Legislative Session)**

The authorization for a school district to transfer money among accounts (if the transfer doesn't change the district's state aid or local levy authority) was extended through fiscal 2017. Does not include transfers from the Community Service fund, the Food Service Fund or from the restricted account for staff development.

## **APPENDIX C (CONTINUED)**

### **Voluntary Pre-Kindergarten Program (2016 Legislative Session)**

A school district, charter school, or combination thereof is authorized to operate a voluntary prekindergarten program for four-year-old pupils to prepare students for kindergarten entry. The school calendar for prekindergarten, if offered by the district, must include at least 350 hours of instruction for the school year. The commissioner is required to proportionally allocate the funds available among four groups of applicants: (1) Minneapolis and Saint Paul; (2) metro-region school districts; (3) rural region school districts; and (4) charter schools. Within each of the four applicant groups, priority is required to be given to applicants based on (1) the concentration of kindergarten students who qualify for free or reduced price lunch, and (2) the availability of three- or four-star Parent Aware rated programs within or near the district. The number of prekindergarten pupil units for a district is limited to no more than 60 percent of that district's kindergarten pupil units. The statewide aid entitlement for the prekindergarten program is limited to \$27,092,000 for fiscal year 2017, \$27,239,000 in fiscal year 2018, and \$26,399,000 for fiscal year 2019 and later which equates to approximately 6.2% of Minnesota four-year-olds or about 3,700 participants in each of the three years.

### **Home Visiting Revenue (2016 Legislative Session)**

The home visiting levy program was modified into a home visiting revenue program. Makes districts that are eligible to levy for early childhood family education eligible to receive home visiting revenue. The amount for home visiting was increased from \$1.60 per person under five residing in the district to \$3.00 per person under five residing in the district effective for revenue in fiscal year 2018 and later.

### **Equity Revenue (2016 Legislative Session)**

The equity revenue bump was extended to all school districts in the state (this increase is currently available only to school districts with their administrative offices located in the metro area). Sets the bump at 16 percent for fiscal years 2017, 2018, and 2019 and 25 percent for fiscal years 2020 and later. The equity revenue increase is payable entirely in state aid for fiscal year 2017 only.

### **Special Education Aid (2016 Legislative Session)**

The Department of Education is required to include procedures in the Uniform Financial and Reporting Standards (UFARS) system to track third-party billing proceeds at the school building level. Requires third-party billing revenue to be included in the cross-subsidy report and excluded from the calculation of special education excess cost aid. Beginning in fiscal 2017, school districts are required to reserve third-party revenue and spend the revenue only for the following purposes: 1) Administrative costs of obtaining reimbursement; 2) Training to improve the district's ability to access third-party payments; 3) Other expenditures to benefit students with IEPs or IFSPs.

## APPENDIX D

### TECHNICAL UPDATE

#### **Understanding the GASB Nos. 68 and 71 Pension Accounting and Financial Reporting Rules**

Given the significance of the impact the implementation of GASB Nos. 68 and 71 has had on the District's financial statements for the fiscal years ended June 30, 2016 and 2015, we have prepared this summary based on materials made available by the Governmental Accounting Standards Board (GASB) as well as by the Public Employees Retirement Association of Minnesota. In Minnesota, substantially all school district employees are required by state law to belong to pension plans administered by either Teachers' Retirement Association (TRA) or Public Employees' Retirement Association (PERA) which are both administered on a statewide basis depending on certain criteria such as licensing. The new requirements fundamentally changed the way state and local governments and school districts account for public pension liabilities and expenses. It was designed to improve the decision-usefulness of reported pension information and to increase the transparency, consistency, and comparability of pension information across governments. For fiscal 2016, year-end pension balances for TRA were also impacted by the merger of the Duluth Teachers Retirement Fund Association with TRA effective June 30, 2015.

The new pension accounting and financial reporting requirements impact governments that prepare financial statements in accordance with generally accepted accounting principles in three major ways:

- First, school districts now report their proportionate share of the unfunded pension liability of the TRA and PERA statewide pension plans, referred to as the net pension liability or NPL, on their government-wide financial statements. The NPL is the difference between the present value of future pension benefit payments to employees and the amount of plan assets currently available to pay the future pension benefits. TRA and PERA allocate the NPL to participating employers. Both TRA and PERA calculate each employer's proportionate share of the NPL based on the employer's contributions to the pension plan as a percentage of the total of all employers' contributions to the plan.
- Second, pension expense is calculated differently and is no longer tied to contributions. In the past, pension expense was equal to the amount of employer contributions paid to TRA and PERA. As long as employers paid the contributions as required by state statutes, employers did not report a pension liability on their financial statements. Under the new requirements, pension expense is equal to the change in the NPL from the prior year to the current year (with some adjustments for deferred amounts). Pension expense is calculated by TRA's and PERA's respective actuary, and similar to the allocation of the NPL, both TRA and PERA allocate pension expense and deferred amounts to participating employers each year.
- Third, employers are now required to include fairly extensive pension footnote disclosures and pension-related schedules as Required Supplementary Information. The GASB believes the additional pension information better informs financial statement users how the pension liability changes over time and what economic events and assumptions impacted the changes in the liability.

## APPENDIX D (CONTINUED)

Most importantly, the GASB concluded that, for financial reporting purposes, governments using the accrual method of accounting need to account for pension liabilities the same way they account for any other liabilities, that is, when the goods or services are received, not when they are paid for. GASB No. 68 requires governments to recognize pension liabilities when their employees provide the services to the government, not when contributions are paid to the pension plan to pay for future benefits. Prior to GASB No. 68, governments only recognized the contributions they made to the pension plan as pension expense. They did not report the pension benefits their employees earned during the period that would be paid in the future.

The pension liabilities are quite significant and in many cases have resulted in a negative net position on the Government-wide Statement of Net Position (i.e. balance sheet). A negative net position does not necessarily indicate a school district will not be able to pay for its current obligations but it could be an indication that the school district may not be able to meet its long-term obligations in the future.

### Key Talking Points

- The implementation of GASB Nos. 68/71 is the first time under governmental accounting that a liability has been added to the school district's district-wide financial statements that was not as a result of an action of the local school board. The local school board had no responsibility to negotiate the terms of the statewide pension plans since this is determined by the state legislature.
- It is important to note that the NPL will not impact the fund balance of a school district's operating funds (General, Food Service, Community Service, etc.). The new accounting standards require that the NPL only be reported on the government-wide financial statements, which are prepared on the accrual basis.
- Bond rating agencies have been aware of the funding policies and status of governmental pension plans. They have historically incorporated that information into their analysis of a government's ability to meet its debt obligations already.
- Governments will continue to pay off unfunded pension liabilities in the same way that they always have. The timing of when pension plans will be funded does not change as a result of the new accounting and financial reporting requirements. Although governments will be reporting their proportionate share of the NPL on their government-wide financial statements, they will not be solely responsible for paying off those liabilities. In Minnesota, employers, employees, and retirees all share the responsibility to pay off unfunded pension liabilities. In addition, investment earnings on contributions fund the majority of pension benefits in Minnesota.
- The new accounting standards will not result in increases to employer pension contributions. Contribution rates will continue to be set in Minnesota Statutes and will continue to be determined based on traditional actuarial funding valuations. The Minnesota Legislature will make future decisions about required pension contributions based on the traditional funding actuarial valuations and not on the new accounting standards.
- School districts will not need to budget more for pension expenses under the new requirements. While the NPL will be reported on the school district's financial statements, there is no expectation that school districts pay off the liability within a budget cycle or limited number of budget cycles. The pension liabilities are similar to a home mortgage: homeowners pay off the mortgage gradually over time and are not expected to pay off the mortgage upon purchasing a home. In fact, there is no ability for an individual unit of government to pay off their portion of the unfunded liability even if they wanted to and had the resources to do so. So the only real difference is that governments now report the outstanding balance of their "mortgage" as a liability on their financial statements.

## APPENDIX D (CONTINUED)

- Pension plans in Minnesota are in fairly good shape financially. Minnesota pension plans also have a positive standing nationwide in terms of funding and pension reform efforts. In recent years the Minnesota Legislature has enacted various pension reforms to ensure state pension plans remain financially viable and pension benefits remain sustainable.
- The amount of government resources spent on public pensions will not change as a result of the new pension accounting requirements. Nationwide, public pensions currently account for about 3.7% of state and local government spending whereas they only account for approximately 2% of government spending in Minnesota.

Statement 68 requires a school district employer to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a school district makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the school district recognize its contribution as a deferred outflow of resources. In addition, Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a school district that arise from other types of events. Individual items making up deferred inflows and deferred outflows for current and prior years are carefully tracked due to the varying periods over which amounts are required to be amortized into pension expense.

### **GASB No. 72 – Fair Value Measurement and Application**

In response to stakeholders requesting more clarity regarding Fair Value standards, GASB developed new guidance by issuing Statement No. 72 which was implemented for the fiscal year ended June 30, 2016. The new guidance is designed to provide additional information regarding the measurement of Assets and Liabilities and to help financial statement readers make better, more informed decisions. GASB No. 72, *Fair Value Measurement and Application*, defines Fair Value as “the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.” Currently, state and local governments are required to disclose how the value of an asset or liability is determined or measured. For disclosure purposes, Statement No. 72, however, now requires governments to categorize Fair Values based on the criteria of the Fair Value Hierarchy.

An investment is a security or other asset that a government holds primarily for the purpose of income or profit and has a present service capacity based on its ability to generate cash. GASB No. 72 requires governments to use a consistent valuation technique based on one of following three approaches: the market approach, the cost approach, or the income approach. The market approach uses quoted market prices for identical or similar assets and liabilities in most instances, but additional techniques such as the multiples and matrix techniques can also be applied. The cost approach is a technique that considers the dollar amount to replace the asset with a similar asset or substitute. Lastly, the income approach considers the future amounts of revenue or cash flows and converts the amounts to a single value with techniques such as the discounted present value, the option pricing model, and the multi-period excess earnings technique. The Statement specifies that the selected approach should be used consistently, but changes may be appropriate depending on the circumstances.

The Fair Value Hierarchy is categorized into three levels based on reliability. Level 1 inputs, the first and most reliable level, are quoted prices for assets or liabilities in active markets that governments can access at a particular date. Level 2 inputs are those that are directly or indirectly observable but lack quoted prices in active markets. Level three inputs are the lowest level of reliability. Level three inputs are prices that cannot be observed. It is important to note that if an asset or liability is measured using more than one input, the government must categorize the item at the lowest of the inputs used.

## APPENDIX D (CONTINUED)

Due to the need for increased transparency in government reporting, GASB No. 72 addresses the issues related to Fair Value reporting and provides guidance for governments on measuring assets and liabilities and the reliability of those measurements. Financial statement readers will now be able to determine how the values of the government's assets and liabilities were measured and how reliable the measurements are.

### **GASB No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB No. 68, and Amendments to Certain Provisions of GASB Nos. 67 and 68**

The issuance of GASB No. 73 completes the suite of pension standards. GASB No. 73 establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria (in other words, those not covered by GASB Nos. 67 and 68). The requirements in GASB No. 73 for reporting pensions generally are the same as in GASB No. 68. However, the lack of a pension plan that is administered through a trust that meets specified criteria is reflected in the measurements. The provisions in GASB No. 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB No. 68, which are effective for financial statements for fiscal years beginning after June 15, 2016.

### **GASB No. 74 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans**

GASB No. 74 addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. GASB No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The Statement follows the framework for financial reporting of defined benefit OPEB plans in GASB No. 43 by requiring a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement requires more extensive note disclosures and RSI related to the measurement of the OPEB liabilities for which assets have been accumulated, including information about the annual money-weighted rates of return on plan investments. GASB No. 74 also sets forth note disclosure requirements for defined contribution OPEB plans. The provisions in GASB No. 74 are effective for financial statements for fiscal years beginning after June 15, 2016.

### **GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions**

GASB No. 75 addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments. GASB No. 75 replaces the requirements of GASB No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, and requires governments to report a liability on the face of the financial statements for the OPEB that they provide: Governments that are responsible only for OPEB liabilities related to their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a net OPEB liability—the difference between the total OPEB liability and assets accumulated in the trust and restricted to making benefit payments.

Governments that participate in a cost-sharing OPEB plan that is administered through a trust that meets the specified criteria will report a liability equal to their proportionate share of the collective OPEB liability for all entities participating in the cost-sharing plan. Governments that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability related to their employees.

## APPENDIX D (CONTINUED)

GASB No. 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements.

Some governments are legally responsible to make contributions directly to an OPEB plan or make benefit payments directly as OPEB comes due for employees of other governments. In certain circumstances—called special funding situations—GASB No. 75 requires these governments to recognize in their financial statements a share of the other government's net OPEB liability. The provisions in GASB No. 75 are effective for fiscal years beginning after June 15, 2017.

### **GASB No. 77 – Tax Abatement Disclosures**

The objective of this Statement is to require governments that enter into tax abatement agreements to disclose information about a reporting government's own tax abatement agreements and information about those that are entered into by other governments and that reduce the reporting government's tax revenues. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015.

### **GASB No. 79 – Certain External Investment Pools and Pool Participants**

This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of GASB No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of GASB No. 31, as amended. In Minnesota, the Board of Trustees of the MSDLAF+ Portfolio approved the adoption of GASB No. 79 requirements at a meeting held on May 25, 2016. As a result of this adoption, the Board determined that it will manage the MSDLAF+ Portfolio in accordance with GASB No. 79 requirements, as applicable, for continued use of amortized cost.

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals.

## APPENDIX E

### FORMAL REQUIRED COMMUNICATIONS

Board of Education  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
Burnsville, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 (the school) as of and for the year ended June 30, 2016, and have issued our report thereon dated November 1, 2016. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant audit findings

##### ***Qualitative aspects of accounting practices***

###### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the school are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2016.

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

***Qualitative aspects of accounting practices (continued)***

*Accounting estimates*

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

- Due from Minnesota Department of Education
- Due from other Minnesota school districts
- Due from federal through the Minnesota Department of Education
- Other Postemployment Benefits Payable
- Estimated useful lives of depreciable capital assets
- Estimated proportionate share of PERA's and TRA's net pension liability
- Estimate of self-insurance claims incurred but not reported
- Estimate of the District's liability for severance benefits payable

Management's estimate of the due from Minnesota Department of Education is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2016. The most significant of these is the aid portion of general education revenue. General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the school. Student attendance is accumulated in a statewide database, Minnesota Automated Reporting Student System (MARSS). Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for fiscal year 2016 is not finalized until well into the next fiscal year. MDE calculates amounts owed to the School for special education excess cost tuition billing and adds the amount to the School's special education aid. Because the tuition amounts are based on estimated information, final entitlements are not expected to be known until well into the following fiscal year. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of due from other Minnesota school districts is based on amounts that have been billed to other school districts under the excess special education cost tuition billing system. The school has made a good faith effort to accurately calculate such amounts billed, but until the resident school district has an opportunity to review such underlying details as membership days, disability codes, and rates, it will not be known whether such amounts will be collected or not. Management expects any difference between amounts billed and amounts ultimately collected will be insignificant.

Management's estimate of due from federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2016. Many federal entitlements require that supporting financial reporting information be provided both in the Uniform Financial Accounting and Reporting Standards (UFARS) accounting system and also the Electronic Data Reporting System (EDRS) reporting system. To the extent that these two separate systems are not in agreement and reported in a timely manner, the estimated aid entitlement may be adversely affected. Management expects any differences between estimated and actual data will be insignificant.

***Qualitative aspects of accounting practices (continued)***

***Accounting estimates (continued)***

Management's estimate of other postemployment benefits payable is based on an actuarially determined calculation, less actual payments incurred on behalf of retirees and an actuarially determined estimate of implicit rate subsidy, which is the estimated increased cost of premiums due to inclusion of retirees in the same plan as the District's active employees.

Management's estimate of the useful lives for depreciable capital assets is based on guidance recommended by the Minnesota Department of Education and other sources. The useful life of a depreciable capital asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation that is reported at the end of a reporting period.

Management's estimate of the District's proportionate share of PERA's and TRA's Net Pension Liability is based on guidance from GASB Nos. 68 and 71 and each plan's respective allocation tables. Each plan's allocation tables allocate a portion of the plan's net pension liability based on the District's prior fiscal year contributions as a percentage of the total contributions received for the related year by the plan.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.

***Financial statement disclosures***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

***Difficulties encountered in performing the audit***

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

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

***Corrected misstatements***

The following material misstatements detected as a result of audit procedures were corrected by management:

- An adjustment was made for food service fund receipts received in May and June for student lunch accounts which were not posted to the District's general ledger.

***Disagreements with management***

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

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated November 1, 2016.

***Management consultations with other independent accountants***

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

***Significant issues discussed with management prior to engagement***

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

***Other audit findings or issues***

We have provided a separate letter to you dated November 1, 2016, communicating internal control related matters identified during the audit.

***Other information in documents containing audited financial statements***

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 1, 2016.

**Other information in documents containing audited financial statements (continued)**

With respect to the individual fund financial statements and the Uniform Financial Accounting and Reporting Standards Compliance Table (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 1, 2016.

The statistical section accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

\* \* \* \* \*

This communication is intended solely for the information and use of the School Board and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

## APPENDIX F

### INDEPENDENT AUDITORS' REPORT ON CONDENSED FINANCIAL STATEMENTS INCLUDED HEREIN

Board of Education  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
Burnsville, Minnesota

#### **Report on the Financial Statements**

We have audited the financial statements of Independent School District No. 191 (the District) as of and for the years ended June 30, 2016, 2015, 2014, 2013, and 2012 (not presented herein).

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Auditors' Responsibility (Continued)***

The condensed Statements of Revenues, Expenditures and Changes in Fund Balance for the years presented on pages 13, 14 and 16 are presented as a summary and, therefore, do not include all of the disclosures required by U.S. generally accepted accounting principles.

***Opinions***

In our opinion, because of the significance of the omission of the information referred to in the preceding paragraph, the condensed financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America the results of its operations for the years then ended.

This report is intended solely for the information and use of the School Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016



# Comprehensive Annual Financial Report

For the Fiscal Year  
Ended June 30, 2016



***Future Ready. Community Strong.***

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

**FISCAL YEAR 2016**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT OF  
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
YEAR ENDED JUNE 30, 2016**

**PREPARED BY THE  
BUSINESS OFFICE**

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

**GORDON WINTERLIN  
DIRECTOR OF ACCOUNTING SERVICES**

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



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

Date: November 1, 2016

## **INTRODUCTION**

The comprehensive annual financial report (CAFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2016 is hereby presented for your information and review. The CAFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. Every effort has been made to ensure the reliability and integrity of the data contained herein. Although that data was received from many sources, the accuracy and thoroughness of this report rests solely with the District. This report belongs to the citizens of the Burnsville – Eagan – Savage community, for it describes, in financial terms, the position and operating results of the District. Questions and comments are solicited and welcome.

## **REPORT FORMAT**

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

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

## **DISTRICT ORGANIZATION**

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

*Our Schools will:*

*Empower Learning,  
Energize Achievement,  
Embrace Community*

***Each Student Real-World-Ready***

The District enrolled 9,121 students from a population of over 67,370 citizens residing in a 37 square mile area. During 2015-16, the District operated 19 buildings: 1 high school, 1 alternative high school, 3 junior high schools, 10 elementary schools, 3 special services buildings, and an office building. The District is organized by grade level with elementary schools serving students in kindergarten through Grade 6, junior highs serving Grades 7–9, and the high schools serving Grades 10–12.

## **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, 2016 and the financial operations for the fiscal year then ended. The District's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law. The accounting firm of CliftonLarsonAllen LLP performed the audit for the 2015-16 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 thrust of the District's accounting system is to provide adequate internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived, and that the evaluation of the cost and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance for proper recording of financial transactions.

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The superintendent and business manager 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 revenue and expense reports. Program managers may receive weekly budget reports via email which indicate the approved budget on a line item basis; the month-to-date and year-to-date revenues, expenditures, and encumbrances assigned to those line items; the budget remaining; and the percent earned or expended to date. Monthly monitoring of revenues and expenditures by the School Board as well as ongoing monitoring by program managers helps to ensure budget integrity and provides an opportunity to detect material budget variances before the end of the fiscal year.

The budget is adopted by the School Board in the spring of each year for the following fiscal year beginning July 1. In the winter, the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, approximately 13,000 accounts have been defined in the District's chart of accounts.

## **SIGNIFICANT EVENTS**

The District's finances are largely dependent on student enrollment. Since 2002-2003 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is the result of smaller kindergarten cohorts replacing a larger graduating class. For 2015-16, the incoming kindergarten enrollment was smaller than the senior class graduating. Grades K-11 have a range in class size from a low of 656 to a high of 734 students. Enrollment for 2015-16 was less than anticipated. The result was a greater than expected decline in enrollment. Indicators show our resident population leveling and our served population is projected to continue to decline slowly before leveling.

Declining enrollment and the lack of a funding increase from the state have placed the District in the position of a need to reduce expenditures to balance the budget in recent years. Most of the District's operating revenue is directly related to the number of students enrolled in its schools. While revenues decline in direct proportion to the change in enrollment, expenditures decline at a much slower rate because the enrollment change is spread over all 15 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. Strong expenditure curtailment measures were imposed in 2005–2006, 2006–2007, 2007–2008, and 2011-12 in an effort to ensure a favorable financial result. These ongoing efforts to curtail expenditures have allowed the District to improve the fund balance in its General Fund. Fiscal years 2013-2014 and 2014-2015 have seen a planned spend down of the unassigned fund balance in favor of maintaining needed educational supports for our students. During 2015-16, a significant shift in staffing of intervention services resulted in lesser expenditures than budgeted and revenues that exceeded total expenditures.

## **FINANCIAL PROSPECTS FOR FUTURE YEARS**

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. Residents of the District have repeatedly supported the District's efforts to increase revenues through levy referenda. The District has two separately authorized levy referenda. The first, in the amount of \$630.52 per pupil unit (\$757.18 per adjusted pupil unit under new law), was approved in November 2007 and is set to expire after 2017-2018. The second, in the amount of \$845.68 per pupil unit (\$1,015.53 per adjusted pupil unit under new law), was approved November 2011 and is set to expire after 2022-2023. The support shown by residents most recently in the fall of 2011 has allowed for stability in delivery of services to our students for at least the next two years at which time the first referenda will need to be addressed.

The State Legislature has increased the general education formula some this past three biennium after not increasing funding per student for the two previous biennium. Unfortunately, the declining enrollment, near flat funding, and inflationary expenditure increases have created budget gaps and are at risk of continuing going forward. The District has taken significant measures to conserve budget. The results of the 2015-2016 fiscal year show an increase to the fund balance for the first year following two consecutive years of planned spend down of fund balance. It must be noted fund balance is available for use only once so the ability to maintain stability will be dependent on the district's ability to keep expenditures within revenues each year beyond the use of the fund balance that may be available.

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. Nonetheless, the District is committed to maintaining programs and services and to operating within its financial limitations. As the District approaches the 2016-2017 revised budget and the 2017-2018 adopted budget, curriculum based decisions will be at the forefront of the discussion as closing the achievement gap and increasing student achievement for all students remains the District's priority. The District will continue to contain expenditures whenever possible and make budget adjustments to keep the planned spend down of expenditures at a level that allows for long-term financial sustainability.

## **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 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 2015 total market value.

The state of Minnesota assumes major responsibility for funding public education. In the District, approximately 20% of our revenues are generated locally from the property tax and 50% of the property tax is the result of voter approved, local initiatives. This includes the referendum that was approved in November 2002, renewed in November 2011, which provided revenue in the amount of \$11,000,000 commencing in fiscal year 2004 as well as the referendum that was approved in November 2007 which provided revenue in the amount of \$6,750,000 commencing in fiscal year 2009.

Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. The State Legislature has provided some increases to the basic formula and categorical funding for the 2015-2017 biennium. Even with the 2% increase on the formulas for 2015-2017; this increase does not keep pace with inflation. The District has responded to this financial challenge by curtailing expenditures when possible, revamping the budget process and by judiciously drawing on fund reserves to maintain programs and services.

## **MAJOR INITIATIVES**

The average age of the District's attendance centers is 41.96 years. On February 24, 2015 the district voters' approved a \$65 million building bond to ensure space availability across all of our schools. A grade re-configuration is effective for the 2016-2017 school year. This has moved I.S.D. 191 to a 9-12 grade high school; 6-8 grade middle schools; and PK-5 potential for our elementary schools. Construction is nearly complete for all buildings which are fully occupied at the time of this report. The bond issuance covers a significant addition to the Burnsville High School adding 27 classrooms and activity center. Also included are security improvements across all schools and some modifications to five elementary buildings, two middle schools, and two other educational buildings within the district. Also on February 24, 2015 the district voters' approved a capital project levy for technology which will add \$2.5 million annually effective 2016-2017 for 10 years. Both questions approved by voters support Vision One91 encompassing the reconfiguration of grades and improving use of technology throughout our schools focusing on student achievement.

## **CERTIFICATE OF EXCELLENCE**

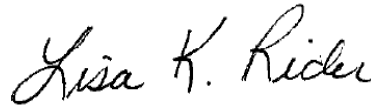
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 27 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

## **ACKNOWLEDGMENTS**

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



Joe Gothard  
Superintendent



Lisa K. Rider  
Executive Director of Business Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHOOL BOARD AND ADMINISTRATION  
JUNE 30, 2016**

**SCHOOL BOARD**

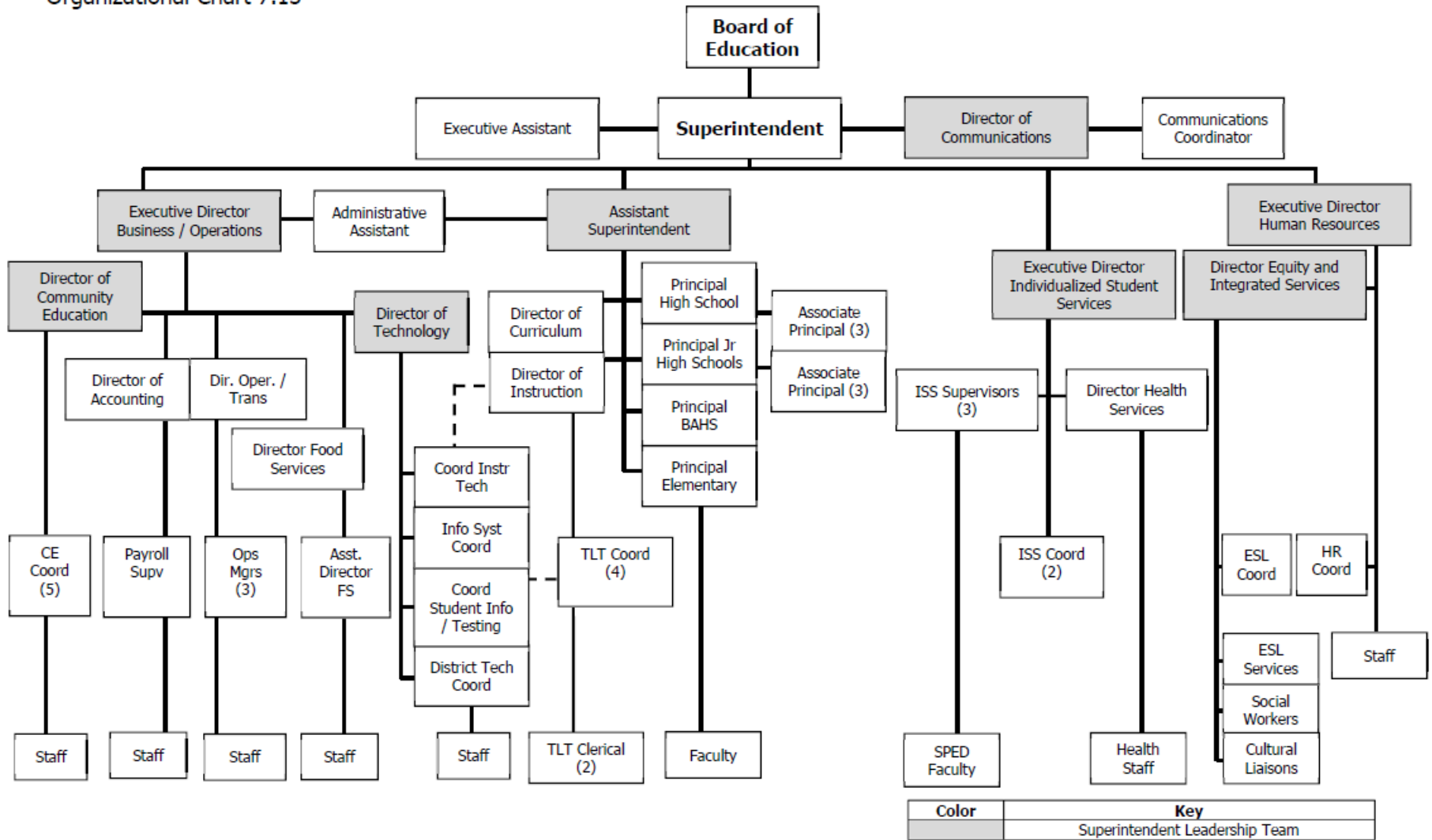
<b>NAME</b>	<b>TERM ON BOARD EXPIRES</b>	<b>BOARD POSITION</b>
Dan Luth	December 2018	Chairperson
Abigail Alt	December 2018	Vice Chairperson
Sandra Mackall	December 2016	Treasurer
Jim Schmid	December 2018	Clerk
DeeDee Currier	December 2016	Director
Ron Hill	December 2016	Director
Bob VandenBoom	December 2018	Director

**ADMINISTRATION**

Joe Gothard	Superintendent
Cindy Amoroso	Assistant Superintendent
Lisa K. Rider	Executive Director of Business Services
Stacey Sovine	Executive Director of Human Resources
Gordon Winterlin	Director of Accounting Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
ORGANIZATIONAL CHART  
JUNE 30, 2016**

Organizational Chart 7.15



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BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING  
JUNE 30, 2016



The Certificate of Excellence in Financial Reporting Award  
is presented to

**Independent School District 191**

**for its Comprehensive Annual Financial Report (CAFR)  
for the Fiscal Year Ended June 30, 2015**

The CAFR has been reviewed and met or exceeded  
ASBO International's Certificate of Excellence standards



*Brenda Burkett*

Brenda R. Burkett, CPA, CSBA, SFO  
President

*John D. Musso*

John D. Musso, CAE, RSBA  
Executive Director

## **FINANCIAL SECTION**

## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191 as of June 30, 2016, and the respective changes in financial position, the respective budgetary comparison for the General, Food Service and Community Service funds and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Prior Year Information**

We have previously audited Independent School District No. 191's 2015 financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and we expressed an unmodified opinion on those audited financial statements in our report dated October 26, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

***Other Matters***

*Required Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Independent School District No. 191's basic financial statements. The combining and individual fund financial statements, uniform financial accounting and reporting standards compliance table, introductory, and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

**Other Matters (Continued)**

*Other Information (Continued)*

The combining and individual fund financial statements and the Uniform Financial Accounting and Reporting Standards (UFARS) compliance table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2016, on our consideration of the Independent School District No. 191's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

## **REQUIRED SUPPLEMENTARY INFORMATION**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

This section of Independent School District No. 191's comprehensive annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2016. 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 2015-16 fiscal year include the following:

- The overall district financial position has improved. Government-wide net position increased by \$1,130,190 or (4.7%) above June 30, 2015 resulting in total net position of (\$22,951,418).
- Government-wide revenues totaled \$144,812,402 and expenses were \$143,682,212.
- The total fund balance of the General Fund, as presented in the governmental funds, increased by \$951,831 from the prior year.
- The unassigned fund balance in the General Fund increased by \$942,570 from \$14,805,438 to \$15,748,008.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

- The **government-wide financial statements**, including the *Statement of Net Position* and the *Statement of Activities*, provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are **fund financial statements** that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- **Governmental funds statements** tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- **Proprietary funds statements** offer short- and long-term financial information about the activities the District operates like businesses.
- **Fiduciary funds statements** provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others to whom the resources belong.

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

**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are shown in one category:

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's *funds* – focusing on its most significant or “major” funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

- *Governmental Funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds statements to explain the relationship (or differences) between them.
- *Proprietary Funds* – The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has four internal service funds for self-insured health and dental benefits and its severance and postemployment benefits liabilities.
- *Fiduciary Funds* – The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship funds and the flexible benefit plan. The District is responsible for ensuring that the assets are reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position**

The District's combined net position was \$(22,951,418) on June 30, 2016. This was an increase of 4.69% from the prior year (see Table A-1).

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

	Governmental Activities as of June 30,		Percentage Change
	2016	2015	
Current and Other Assets	\$ 183,508,928	\$ 172,025,526	6.68 %
Capital Assets	142,239,406	108,986,473	30.51
Total Assets	<u>325,748,334</u>	<u>281,011,999</u>	15.92
Deferred Outflows of Resources	16,766,359	9,486,037	76.75
Current Liabilities	30,213,766	21,213,598	42.43
Long-Term Liabilities	290,612,851	240,688,265	20.74
Total Liabilities	<u>320,826,617</u>	<u>261,901,863</u>	22.50
Deferred Inflows of Resources	<u>44,639,494</u>	<u>52,677,781</u>	(15.26)
Net Position:			
Net Investment in Capital Assets	22,196,478	27,062,458	(17.98)
Restricted	6,488,027	7,527,306	(13.81)
Unrestricted	(51,635,923)	(58,671,372)	(11.99)
Total Net Position	<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>	(4.69)

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

The District's overall financial position increased from fiscal year 2015, as total net position increased \$1,130,190. The District is able to report positive balances in two of three categories of net position. The largest positive portion of the District's net position represents its investment in capital assets (land, buildings, equipment, etc.) less any related debt used to acquire those assets that is still outstanding. This element of net position decreased by \$4,865,980 in the current fiscal year.

Another portion of the District's net position, restricted net position represents resources that are subject to external restrictions on how they may be used. This portion of the District's net position decreased by \$1,039,279 in the current year. The remaining unrestricted net position is that which may be used to meet the District's ongoing obligations. This portion of net position increased \$7,035,449 in the current fiscal year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**Changes in Net Position**

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

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

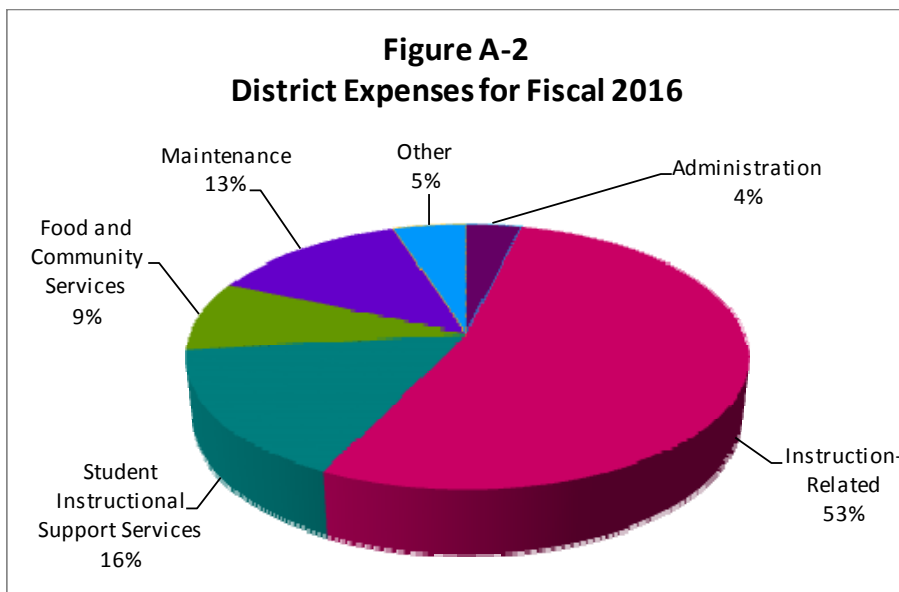
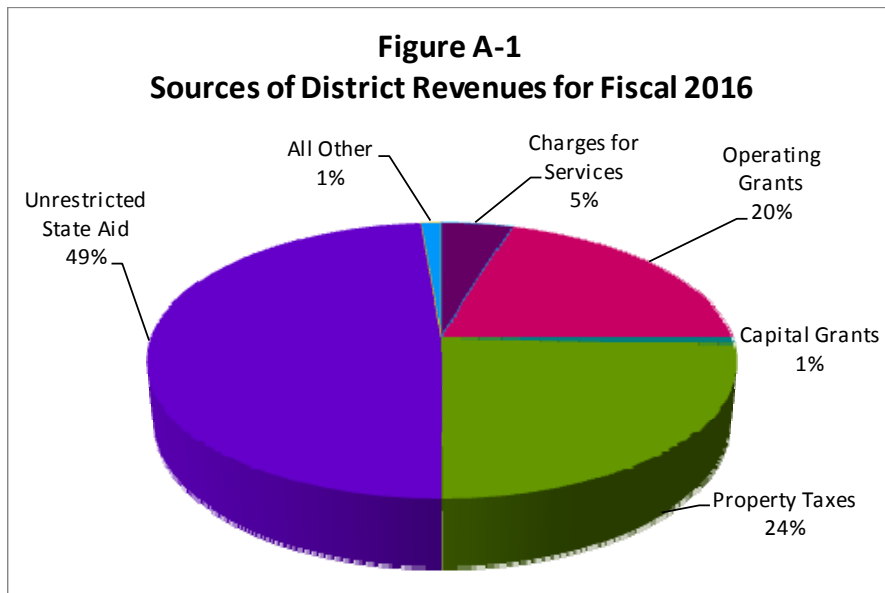
	Governmental Activities for the Fiscal Year Ended June 30,		Percentage Change
	2016	2015	
<b>Revenues</b>			
<u>Program Revenues</u>			
Charges for Services	\$ 6,693,853	\$ 6,848,689	(2.26)%
Operating Grants and Contributions	29,394,748	29,737,748	(1.15)
Capital Grants and Contributions	1,236,991	1,398,776	(11.57)
<u>General Revenues</u>			
Property Taxes	35,059,108	32,986,831	6.28
Unrestricted State Aid	70,513,775	68,576,907	2.82
Investment Earnings	842,839	322,603	161.26
Other	1,071,088	728,393	47.05
Total Revenues	<u>144,812,402</u>	<u>140,599,947</u>	3.00
<b>Expenses</b>			
Administration	5,372,409	5,495,447	(2.24)
District Support Services	2,732,153	3,719,700	(26.55)
Regular Instruction	51,786,010	52,233,831	(0.86)
Vocational Education Instruction	1,399,185	1,376,740	1.63
Special Education Instruction	23,575,099	24,497,781	(3.77)
Instructional Support Services	10,534,435	10,962,774	(3.91)
Pupil Support Services	9,691,454	10,621,468	(8.76)
Sites and Buildings	19,295,728	16,747,542	15.22
Fiscal and Other Fixed Cost Programs	398,068	378,575	5.15
Food Service	5,535,377	5,059,060	9.42
Community Service	6,580,796	6,151,189	6.98
Interest and Fiscal Charges on Long-Term Liabilities	6,781,498	6,948,424	(2.40)
Total Expenses	<u>143,682,212</u>	<u>144,192,531</u>	(0.35)
<b>Change in Net Position</b>	1,130,190	(3,592,584)	
Beginning Net Position	<u>(24,081,608)</u>	<u>(20,489,024)</u>	
Ending Net Position	<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>	

Total revenues were \$144,812,402 while total expenses were \$143,682,212 increasing net position by \$1,130,190.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

The cost of all *governmental* activities this year was \$143,682,212.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$6,693,853). The majority of this category, approximately \$5.0 million, comes from food service meal sales and community education class tuition.
- The federal and state governments subsidized certain programs with grants and contributions (Table A-2, Operating and Capital Grants and Contributions, \$30,631,739).
- 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 \$35,059,108 in property taxes, \$70,513,775 of unrestricted state aid, and with investment earnings and other general revenues.



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

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**

	<u>Total Cost of Services</u>		<u>Percentage Change</u>	<u>Net Cost of Services</u>		<u>Percentage Change</u>
	<u>2016</u>	<u>2015</u>		<u>2016</u>	<u>2015</u>	
Administration	\$ 5,372,409	\$ 5,495,447	-2.24%	\$ 5,149,460	\$ 5,210,738	-1.18%
District Support Services	2,732,153	3,719,700	-26.55%	2,389,692	3,611,553	-33.83%
Regular Instruction	51,786,010	52,233,831	-0.86%	45,445,786	46,205,041	-1.64%
Vocational Education Instruction	1,399,185	1,376,740	1.63%	1,363,258	1,376,740	-0.98%
Special Education Instruction	23,575,099	24,497,781	-3.77%	8,341,139	8,109,161	2.86%
Instructional Support Services	10,534,435	10,962,774	-3.91%	7,634,445	7,323,373	4.25%
Pupil Support Services	9,691,454	10,621,468	-8.76%	8,978,414	10,162,739	-11.65%
Sites and Buildings	19,295,728	16,747,542	15.22%	18,526,346	15,954,780	16.12%
Fiscal and Other Fixed Cost Programs	398,068	378,575	5.15%	398,068	378,575	5.15%
Food Service	5,535,377	5,059,060	9.42%	(37,843)	(315,020)	-87.99%
Community Service	6,580,796	6,151,189	6.98%	1,386,533	1,241,214	11.71%
Transportation	-	-	N/A	-	-	N/A
Interest and Fiscal Charges on Long-Term Liabilities	6,781,498	6,948,424	-2.40%	6,781,322	6,948,424	-2.40%
Total	<u>\$ 143,682,212</u>	<u>\$ 144,192,531</u>	-0.35%	<u>\$ 106,356,620</u>	<u>\$ 106,207,318</u>	0.14%

The cost of all governmental activities this year was \$143,682,212, a decrease of \$510,319 over the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$106,356,620 or an increase of \$149,302 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. The Food Service, Community Service, and Capital Projects-Building Construction funds had less revenue than expenditures in 2016, thereby contributing to the decrease in individual fund balance. At the end of the 2015-16 fiscal year, the District's governmental funds reported combined fund balances of \$96,528,915. This is a 1.5% decrease over the prior year. The decrease is primarily due to bond proceeds received in the spring of 2015 for the Vision One91 projects were significantly spent down as construction progressed. Substantial completion was needed by the fall of 2016-2017 school year to implement the grade reconfiguration.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

Revenues and other financing sources for the District's governmental funds were \$185,365,739, while total expenditures other financing uses were \$186,794,796. As a result, the District completed the year with a net change in fund balances of (\$1,429,057).

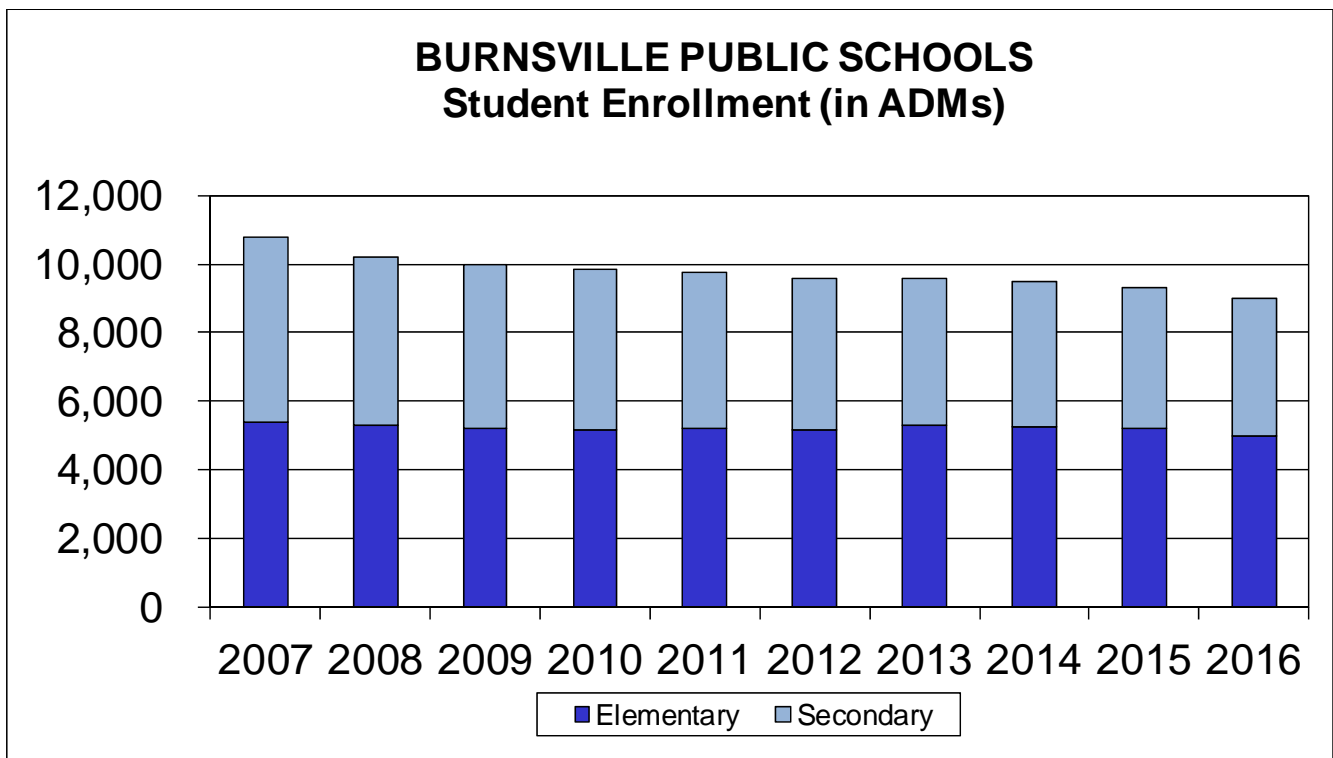
**General Fund**

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

**ENROLLMENT**

Enrollment is a critical factor in determining revenue with approximately 70% of General Fund revenue being determined by enrollment. Like many Minnesota school districts, the District has been facing declining enrollment. During the last five years, the District has averaged a 1.6% decrease in students per year. The decrease from 2015 to 2016 was 3.23%. The following chart reflects that the number of students has decreased over the last 10 years.

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



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

The following schedule presents a summary of General Fund Revenues.

**Table A-5  
General Fund Revenues**

	Year Ended June 30,		Change	
	2016	2015	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 22,874,885	\$ 21,933,388	\$ 941,497	4.3 %
Earnings on Investments	83,544	38,607	44,937	116.4
Other	2,576,296	2,359,933	216,363	9.2
State Sources	90,837,480	90,062,883	774,597	0.9
Federal Sources	4,170,967	4,200,632	(29,665)	(0.7)
Total General Fund Revenue	<u>\$ 120,543,172</u>	<u>\$ 118,595,443</u>	<u>\$ 1,947,729</u>	1.6

General Fund revenue increased by \$1,947,729, or 1.6%, from the previous year.

Property taxes increased \$941,497. This increase is mainly a result of no tax shift compared to prior year.

State Sources increased by \$774,597. State revenue would have decreased due to decline in enrollment and reduced special education revenue but the decrease was offset by an increase in the state's contribution to the Teachers Retirement Association pension plan on behalf of the District, which is recognized as state aid revenue.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources decreased by \$29,665.

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: 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, 2016**

The following schedule presents a summary of General Fund Expenditures.

**Table A-6  
General Fund Expenditures**

	Year Ended June 30,		Change	
	2016	2015	Increase (Decrease)	Percent Change
Salaries	\$ 69,637,631	\$ 70,515,119	\$ (877,488)	(1.2)%
Employee Benefits	28,715,880	26,975,116	1,740,764	6.5
Purchased Services	16,336,479	16,484,220	(147,741)	(0.9)
Supplies and Materials	2,909,043	2,921,709	(12,666)	(0.4)
Capital Expenditures	1,566,645	2,232,646	(666,001)	(29.8)
Debt Service	692,936	821,233	(128,297)	(15.6)
Other Expenditures	411,173	436,588	(25,415)	(5.8)
Total General Fund Expenditures	<u>\$ 120,269,787</u>	<u>\$ 120,386,631</u>	<u>\$ (116,844)</u>	(0.1)

Total General Fund expenditures decreased \$116,844 or 0.1% from the previous year. The decrease would have been over a million dollars had it not been for the recognition of the state's contribution to the Teachers Retirement Association pension plan on behalf of the District, which is recorded as both state aid revenue and an expenditure during the fiscal year. The decrease prior to recognizing this additional expense can be attributed to approximately 30 less staff members and reduced costs related to equipment lease, building lease, and technology equipment purchases.

In fiscal 2016, prior to recognizing the additional TRA expense in employee benefits, salary and employee benefit costs decreased primarily due to a reduction in overall employees employed in the various bargaining groups. Other factors impacting salaries and benefits were longevity, education, pay rates, other items included in bargaining agreements, increases in TRA employer contributions, and the rising health insurance premiums. The District continues to look at various strategies to minimize the impact of rising health insurance premiums through self- insurance, wellness initiatives and employee education.

Purchased Services and Supplies and Materials consist of expenditures for fees for service, postage, utilities, diesel and gasoline, property insurance, maintenance repairs, leases, travel, telephone, tuition, transportation, instructional supplies and textbooks. The main decrease in these categories was due to the reduction in consulting services and utility costs in fiscal year 2015-16.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**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 \$3,181,856, total fund balance increased by \$951,831 resulting in a fund balance of \$21,629,697 at June 30, 2016.

Prior to the recognition of additional TRA revenue and expenditures of \$1,474,436 each; revenues exceeded budget by \$1,022,673 primarily due to conservative State Sources budgeting while actual expenditures were \$2,432,568 less than budgeted due to decreases in salaries and benefits with lesser employees overall.

**Food Service Fund**

The Food Service Fund revenue for 2015-16 totaled \$5,578,646 and expenditures were \$5,591,466. The June 30, 2016 fund balance is \$1,742,639, a decrease of \$12,820 from fiscal year 2015. Actual revenues and other financing sources were \$119,587 higher than budget mainly due to increased federal revenue. Actual expenditures were \$89,564 higher than budget mainly due to increase in allocated salaries and benefits. These variances resulted in the spend down in fund balance being \$30,023 less than budgeted.

**Community Service Fund**

The Community Service Fund revenue for 2015-16 totaled \$6,436,962 and expenditures were \$6,714,957. The June 30, 2016 fund balance is \$540,445, a decrease of \$277,995 from fiscal year 2015-2016. The decrease in fund balance is due to expansion of programming with expenditures greater than revenues and one-time capital purchases for programming.

**Capital Projects-Building Construction Fund**

The Capital Projects-Building Construction Fund revenue for 2015-16 totaled \$1,551,453 and expenditures were \$42,515,387. The June 30, 2016 fund balance is \$30,573,805, a decrease of \$40,963,934 from fiscal year 2015. The decrease in fund balance is due to bond proceeds from the 2015A School Building Bonds continuing to be spent down over the 2015-16 and 2016-17 fiscal years 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, operating capital, or for initial or refunding bonds. The Debt Service Fund revenue and other financing sources for 2015-16 totaled \$50,577,060, an increase of \$35,154,934 from fiscal year 2015 due to the sale of advanced refunding bonds the proceeds of which are held in escrow awaiting future payment of refunded bonds. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds, including refunding bonds issued from 2004 through 2016.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2016, the District had invested over \$266 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). The most significant change from last year is the start of some large District projects. (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was just over \$6.9 million.

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

	2016	2015	Percent Change
Land	\$ 3,119,968	\$ 3,119,968	-
Construction in Progress	39,624,654	2,897,329	1267.6
Land Improvements	17,466,247	15,652,487	11.6
Buildings and Improvements	198,622,700	196,981,057	0.8
Equipment	7,432,491	7,511,431	(1.1)
Less: Accumulated Depreciation	(124,026,654)	(117,175,799)	5.8
Total General Fund Expenditures	<u>\$ 142,239,406</u>	<u>\$ 108,986,473</u>	30.5

**Long-Term Liabilities**

At year-end, the District had \$203,269,994 in general obligation bonds and obligations under capital lease payable outstanding as shown in Note 4 to the financial statements. The District also had an estimated net \$2,326,326 in postemployment severance and health benefits payable at June 30, 2016 and \$85,016,531 in net pension liability. Total long-term liabilities at June 30, 2016 increased 20.7% as compared to June 30, 2015.

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

	2016	2015	Percent Change
General Obligation Bonds	\$ 193,640,000	\$ 162,490,000	19.2 %
Net Bond Premium and Discount	7,182,177	3,605,732	99.2
Obligations Under Capital Leases	2,447,817	2,691,255	(9.0)
Net Pension Liability	85,016,531	69,142,481	23.0
Severance Benefits Payable	1,710,943	2,140,106	(20.1)
Compensated Absences Payable	615,383	618,691	(0.5)
Total Long-Term Liabilities	<u>\$ 290,612,851</u>	<u>\$ 240,688,265</u>	20.7
Long-Term Liabilities:			
Due Within One Year	\$ 16,365,664	\$ 7,057,008	131.9 %
Due in More Than One Year	274,247,187	233,631,257	17.4
Total	<u>\$ 290,612,851</u>	<u>\$ 240,688,265</u>	20.7

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2016**

**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.

The basic revenue formula allowance increased to \$5,948 in fiscal 2016. The Legislature approved an increase in the General Education formula while at the same time changed the weighting for various grades served beginning in 2015. 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 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, 100 River Ridge Court, Burnsville, Minnesota 55337. The telephone number for the District is (952) 707-2050. Financial and other district information is also available on the District's website at [isd191.org](http://isd191.org).

## **BASIC FINANCIAL STATEMENTS**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF NET POSITION  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	Governmental Activities	
	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 149,322,506	\$ 139,941,190
Cash with Fiscal Agent	415,381	-
Receivables:		
Property Taxes	20,917,050	18,994,308
Other Governments	11,066,981	11,713,013
Other	452,499	229,196
Prepaid Items	508,867	647,352
Inventories	122,264	67,157
Net OPEB Prepaid Asset	703,380	433,310
Capital Assets:		
Land and Construction in Progress	42,744,622	6,017,297
Other Capital Assets, Net of Depreciation	99,494,784	102,969,176
Total Assets	325,748,334	281,011,999
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows - Pensions	16,766,359	9,486,037
<b>LIABILITIES</b>		
Salaries Payable	12,133,235	12,278,498
Accounts and Contracts Payable	14,110,005	6,253,956
Accrued Interest	2,925,050	2,075,274
Due to Other Governmental Units	607,009	315,135
Due to Private-Purpose Trust Fiduciary Fund	54,335	-
Unearned Revenue	384,132	290,735
Long-Term Liabilities:		
Portion Due Within One Year	16,365,664	7,057,008
Portion Due in More Than One Year	274,247,187	233,631,257
Total Liabilities	320,826,617	261,901,863
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes Levied for Subsequent Year	35,527,239	31,592,733
Deferred Inflows - Pensions	9,112,255	21,085,048
Total Deferred Inflows of Resources	44,639,494	52,677,781
<b>NET POSITION</b>		
Net Investment in Capital Assets	22,196,478	27,062,458
Restricted for:		
General Fund Operating Capital Purposes	2,213,575	1,625,492
General Fund State-Mandated Reserves	1,982,978	2,161,975
Food Service	1,742,639	1,755,459
Community Service	548,835	825,956
Debt Service	-	1,158,424
Unrestricted	(51,635,923)	(58,671,372)
Total Net Position	\$ (22,951,418)	\$ (24,081,608)

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

Functions	2016				2015	2015
	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Total Governmental Activities
<b>Governmental Activities</b>						
Administration	\$ 5,372,409	\$ 210,784	\$ -	\$ 12,165	\$ (5,149,460)	\$ (5,210,738)
District Support Services	2,732,153	-	2,500	339,961	(2,389,692)	(3,611,553)
Regular Instruction	51,786,010	800,869	5,092,471	446,884	(45,445,786)	(46,205,041)
Vocational Education Instruction	1,399,185	-	35,927	-	(1,363,258)	(1,376,740)
Special Education Instruction	23,575,099	381,559	14,852,401	-	(8,341,139)	(8,109,161)
Instructional Support Services	10,534,435	112	2,899,878	-	(7,634,445)	(7,323,373)
Pupil Support Services	9,691,454	64,797	648,243	-	(8,978,414)	(10,162,739)
Sites and Buildings	19,295,728	223,790	107,611	437,981	(18,526,346)	(15,954,780)
Fiscal and Other Fixed Cost Programs	398,068	-	-	-	(398,068)	(378,575)
Food Service	5,535,377	1,621,218	3,952,002	-	37,843	315,020
Community Service	6,580,796	3,390,724	1,803,539	-	(1,386,533)	(1,241,214)
Interest and Fiscal Charges on Long-Term Liabilities	6,781,498	-	176	-	(6,781,322)	(6,948,424)
Total School District	<u>\$ 143,682,212</u>	<u>\$ 6,693,853</u>	<u>\$ 29,394,748</u>	<u>\$ 1,236,991</u>	<u>(106,356,620)</u>	<u>(106,207,318)</u>
<b>General Revenues</b>						
Property Taxes Levied for:						
General Purposes					22,877,675	21,784,467
Community Service					1,238,633	1,077,297
Debt Service					9,742,800	10,125,067
Capital Projects					1,200,000	-
State Aid Not Restricted to Specific Purposes					70,513,775	68,576,907
Earnings on Investments					842,839	322,603
Miscellaneous					711,227	725,675
Gain on Disposal of Capital Assets					359,861	2,718
Total General Revenues					<u>107,486,810</u>	<u>102,614,734</u>
Change in Net Position					1,130,190	(3,592,584)
Net Position - Beginning					<u>(24,081,608)</u>	<u>(20,489,024)</u>
Net Position - Ending					<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	Major Funds				Total Governmental Funds		
	General	Food Service	Community Service	Capital Projects	Debt Service	2016	2015
<b>ASSETS</b>							
Cash and Investments	\$ 33,535,704	\$ 1,989,540	\$ 1,759,486	\$ 39,029,210	\$ 47,257,050	\$ 123,570,990	\$ 113,529,586
Cash with Fiscal Agent	-	-	-	-	415,381	415,381	-
Receivables:							
Current Property Taxes	13,467,092	-	819,165	-	6,318,407	20,604,664	18,610,389
Delinquent Property Taxes	213,624	-	10,490	-	88,272	312,386	383,919
Accounts and Interest Receivable	118,945	-	142,475	98,913	-	360,333	174,927
Due from Other Minnesota School Districts	13,590	-	-	-	270	13,860	47,986
Due from Minnesota Department of Education	9,499,398	10,284	133,577	-	18	9,643,277	9,454,282
Due from Federal through Minnesota Department of Education	1,113,120	140,652	-	-	-	1,253,772	2,147,297
Due from Other Governmental Units	139,850	-	-	-	16,222	156,072	63,448
Due from Other Funds	498,478	-	-	-	-	498,478	1,525,973
Inventory	-	122,264	-	-	-	122,264	67,157
Prepays	508,867	-	-	-	-	508,867	647,352
<b>Total Assets</b>	<b>\$ 59,108,668</b>	<b>\$ 2,262,740</b>	<b>\$ 2,865,193</b>	<b>\$ 39,128,123</b>	<b>\$ 54,095,620</b>	<b>\$ 157,460,344</b>	<b>\$ 146,652,316</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Salaries and Compensated Absences Payable	\$ 4,179,011	\$ 158,653	167,015	-	-	\$ 4,504,679	\$ 4,439,245
Payroll Deductions and Employer Contributions Payable	7,305,219	183,243	138,731	1,363	-	7,628,556	7,839,253
Accounts and Contracts Payable	1,687,137	50,908	103,783	8,551,716	-	10,393,544	3,008,821
Due to Other Governmental Units	601,097	-	5,912	-	-	607,009	315,135
Due to Other Funds	1,540,283	31,575	59,110	1,239	-	1,632,207	960,451
Unearned Revenue	-	95,722	288,410	-	-	384,132	290,735
<b>Total Liabilities</b>	<b>15,312,747</b>	<b>520,101</b>	<b>762,961</b>	<b>8,554,318</b>	<b>-</b>	<b>25,150,127</b>	<b>16,853,640</b>
<b>Deferred Inflows of Resources:</b>							
Unavailable Revenue - Property Taxes Levied for Subsequent Year	21,992,130	-	1,553,397	-	11,981,712	35,527,239	31,592,733
Unavailable Revenue - Delinquent Property Taxes	174,094	-	8,390	-	71,579	254,063	247,971
<b>Total Deferred Inflows of Resources</b>	<b>22,166,224</b>	<b>-</b>	<b>1,561,787</b>	<b>-</b>	<b>12,053,291</b>	<b>35,781,302</b>	<b>31,840,704</b>
<b>Fund Balance:</b>							
<b>Nonspendable:</b>							
Inventory	-	122,264	-	-	-	122,264	67,157
Prepays	508,867	-	-	-	-	508,867	647,352
<b>Restricted for:</b>							
Alternative Facilities Program	-	-	-	4,113,898	-	4,113,898	8,527,905
Operating Capital	2,213,575	-	-	-	-	2,213,575	1,625,492
Bond Refundings	-	-	-	-	40,291,809	40,291,809	20,233
Community Education	-	-	128,399	-	-	128,399	392,880
Early Childhood and Family Education	-	-	101,519	-	-	101,519	192,407
Area Learning Center	1,982,978	-	-	-	-	1,982,978	2,206,150
School Readiness	-	-	297,545	-	-	297,545	199,726
Restricted for Other Purposes	-	1,620,375	12,982	26,459,907	1,750,520	29,843,784	67,879,798
<b>Committed for:</b>							
Program Carryover - Noncapital	766,029	-	-	-	-	766,029	1,037,994
Pro Pay Program	410,240	-	-	-	-	410,240	355,440
Unassigned	15,748,008	-	-	-	-	15,748,008	14,805,438
<b>Total Fund Balance</b>	<b>21,629,697</b>	<b>1,742,639</b>	<b>540,445</b>	<b>30,573,805</b>	<b>42,042,329</b>	<b>96,528,915</b>	<b>97,957,972</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 59,108,668</b>	<b>\$ 2,262,740</b>	<b>\$ 2,865,193</b>	<b>\$ 39,128,123</b>	<b>\$ 54,095,620</b>	<b>\$ 157,460,344</b>	<b>\$ 146,652,316</b>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	2016	2015
<b>Total Fund Balance for Governmental Funds</b>	<b>\$ 96,528,915</b>	<b>\$ 97,957,972</b>
 Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	3,119,968	3,119,968
Construction in Progress	39,624,654	2,897,329
Land Improvements, Net of Accumulated Depreciation	8,185,421	7,116,849
Buildings and Improvements, Net of Accumulated Depreciation	89,382,459	93,558,699
Equipment, Net of Accumulated Depreciation	1,926,904	2,293,628
 Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as unearned revenue in the funds.		
	254,063	247,971
 Cumulative OPEB contributions in excess of the Annual Required Contribution (ARC) are shown as a prepaid OPEB asset on the Statement of Net Position. This net OPEB asset is not a current financial resource and, therefore, is not reported at the fund level.		
	703,380	433,310
 Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditures when due.		
	(2,925,050)	(2,075,274)
 The District's Net Pension Liability and related deferred inflows and outflows are recorded only on the Statement of Net Position. Balances at year-end are:		
Net Pension Liability	(85,016,531)	(69,142,481)
Deferred Inflows of Resources - Pensions	(9,112,255)	(21,085,048)
Deferred Outflows of Resources - Pensions	16,766,359	9,486,037
 Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year-end are:		
Bonds Payable	(193,640,000)	(162,490,000)
Unamortized Premiums	(7,182,177)	(3,605,732)
Certificates of Participation Payable	(2,447,817)	(2,691,255)
Compensated Absences Payable	(615,383)	(618,691)
 Internal service funds are used by management to charge the costs of health and dental insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position at year-end is:		
	21,495,672	20,515,110
<b>Total Net Position of Governmental Activities</b>	<b>\$ (22,951,418)</b>	<b>\$ (24,081,608)</b>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2016	2015
<b>REVENUES</b>							
Local Sources:							
Property Taxes	\$ 22,874,885	\$ -	\$ 1,237,759	\$ 1,200,000	\$ 9,740,372	\$ 35,053,016	\$ 33,212,333
Earnings and Investments	83,544	5,426	4,653	351,453	9,772	454,848	68,245
Other	2,576,296	1,639,510	3,777,360	-	197,905	8,191,071	8,026,353
State Sources	90,837,480	273,128	1,388,121	-	176	92,498,905	91,607,137
Federal Sources	4,170,967	3,660,582	29,069	-	-	7,860,618	7,654,305
Total Revenues	<u>120,543,172</u>	<u>5,578,646</u>	<u>6,436,962</u>	<u>1,551,453</u>	<u>9,948,225</u>	<u>144,058,458</u>	<u>140,568,373</u>
<b>EXPENDITURES</b>							
Current:							
Administration	5,536,309	-	-	-	-	5,536,309	5,381,925
District Support Services	3,531,663	-	-	-	-	3,531,663	3,683,322
Elementary and Secondary Regular Instruction	54,043,785	-	-	-	-	54,043,785	53,893,564
Vocational Education Instruction	1,452,112	-	-	-	-	1,452,112	1,363,572
Special Education Instruction	24,455,459	-	-	-	-	24,455,459	24,169,675
Instructional Support Services	10,819,656	-	-	-	-	10,819,656	10,702,294
Pupil Support Services	9,766,662	-	-	-	-	9,766,662	10,576,978
Sites and Buildings	9,573,137	-	-	-	-	9,573,137	9,415,493
Fiscal and Other Fixed Cost Programs	398,068	-	-	-	-	398,068	378,575
Food Service	-	5,546,232	-	-	-	5,546,232	4,979,367
Community Service	-	-	6,615,805	-	-	6,615,805	5,973,903
Capital Outlay	-	45,234	99,152	42,515,387	-	42,659,773	6,936,826
Debt Service:							
Principal	568,104	-	-	-	5,565,000	6,133,104	6,037,478
Interest and Fiscal Charges	124,832	-	-	-	6,138,199	6,263,031	4,546,898
Total Expenditures	<u>120,269,787</u>	<u>5,591,466</u>	<u>6,714,957</u>	<u>42,515,387</u>	<u>11,703,199</u>	<u>186,794,796</u>	<u>148,039,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	273,385	(12,820)	(277,995)	(40,963,934)	(1,754,974)	(42,736,338)	(7,471,497)
<b>OTHER FINANCING SOURCES (USES)</b>							
Insurance Recovery	359,861	-	-	-	-	359,861	4,818
Sale of Bonds	-	-	-	-	36,715,000	36,715,000	68,450,000
Bond Premium	-	-	-	-	3,913,835	3,913,835	2,609,184
Capital Lease Proceeds	318,585	-	-	-	-	318,585	503,645
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	(4,015,000)
Total Other Financing Sources	<u>678,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,628,835</u>	<u>41,307,281</u>	<u>67,552,647</u>
Net Change in Fund Balance	951,831	(12,820)	(277,995)	(40,963,934)	38,873,861	(1,429,057)	60,081,150
<b>FUND BALANCES</b>							
Beginning of Year	20,677,866	1,755,459	818,440	71,537,739	3,168,468	97,957,972	37,876,822
End of Year	<u>\$ 21,629,697</u>	<u>\$ 1,742,639</u>	<u>\$ 540,445</u>	<u>\$ 30,573,805</u>	<u>\$ 42,042,329</u>	<u>\$ 96,528,915</u>	<u>\$ 97,957,972</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	2016	2015
<b>Net Change in Fund Balance - Total Governmental Funds</b>	<b>\$ (1,429,057)</b>	<b>\$ 60,081,150</b>
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlays exceeded depreciation in the current period is:		
Capital Outlays	40,179,237	6,138,267
Gain (Loss) on Disposal of Capital Assets	359,861	2,718
Proceeds from the Disposal of Capital Assets	(359,861)	(4,818)
Depreciation Expense	(6,926,304)	(6,816,190)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are unearned in the governmental funds.		
	6,092	(225,502)
Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net position.		
Other Financing Sources - Capital Lease	(318,585)	(503,645)
Change in Accrued Interest - Capital Leases	(995)	(5,699)
Principal Payments - Capital Leases	562,023	687,478
Pension expenses in the governmental funds are measured by current year employer contributions. Pension expenditures on the statement of activities are measured by the change in the net pension liability and the related deferred inflows and outflows of resources.		
	3,379,065	(2,066,337)
In the statement of activities, certain operating expenses - compensated absences - are measured by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).		
	3,308	19,273
Other postemployment benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the values of benefits earned during the year.		
	270,070	500,911
The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:		
General Obligation and Certificates of Participation Bond Proceeds	(36,715,000)	(68,450,000)
Bond Premium or Discount	(3,913,835)	(2,609,184)
Payment to Refunded Bond Escrow Agent	-	4,015,000
Repayment of Bond Principal	5,565,000	5,350,000
Change in Accrued Interest - General Obligation Bonds	(848,781)	(241,112)
Amortization of Bond Premium	337,390	257,683
Internal service funds are used by the District to charge the costs of employee health and dental benefits to individual funds. The net revenue of the internal service funds is reported with governmental activities.		
	980,562	277,423
Total	<b>\$ 1,130,190</b>	<b>\$ (3,592,584)</b>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 22,603,493	\$ 22,603,493	\$ 22,874,885	\$ 271,392
Earnings and Investments	-	-	83,544	83,544
Other	1,679,401	1,679,401	2,576,296	896,895
State Sources	88,937,685	88,916,372	90,837,480	1,921,108
Federal Sources	4,265,000	4,846,797	4,170,967	(675,830)
Total Revenues	<u>117,485,579</u>	<u>118,046,063</u>	<u>120,543,172</u>	<u>2,497,109</u>
<b>EXPENDITURES</b>				
Current:				
Administration	5,521,183	5,949,781	5,536,309	(413,472)
District Support Services	3,608,700	3,803,276	3,531,663	(271,613)
Elementary and Secondary Regular Instruction	54,984,814	55,078,451	54,043,785	(1,034,666)
Vocational Education Instruction	1,510,038	1,689,092	1,452,112	(236,980)
Special Education Instruction	25,431,990	25,417,073	24,455,459	(961,614)
Instructional Support Services	9,458,150	9,509,944	10,819,656	1,309,712
Pupil Support Services	9,166,285	9,157,789	9,766,662	608,873
Sites and Buildings	9,495,509	9,429,577	9,573,137	143,560
Fiscal and Other Fixed Cost Programs	500,000	500,000	398,068	(101,932)
Debt Service:				
Principal	452,436	568,104	568,104	-
Interest and Fiscal Charges	124,832	124,832	124,832	-
Total Expenditures	<u>120,253,937</u>	<u>121,227,919</u>	<u>120,269,787</u>	<u>(958,132)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,768,358)	(3,181,856)	273,385	3,455,241
<b>OTHER FINANCING SOURCES</b>				
Insurance Recovery	-	-	359,861	359,861
Capital Lease Proceeds	-	-	318,585	318,585
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>678,446</u>	<u>678,446</u>
Net Change in Fund Balance	<u>\$ (2,768,358)</u>	<u>\$ (3,181,856)</u>	951,831	<u>\$ 4,133,687</u>
<b>FUND BALANCE</b>				
Beginning of Year			20,677,866	
End of Year			<u>\$ 21,629,697</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
MAJOR FOOD SERVICE FUND  
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Earnings and Investments	\$ 4,500	\$ 4,500	\$ 5,426	\$ 926
Other - Primarily Meal Sales	2,243,835	2,243,835	1,639,510	(604,325)
State Sources	202,814	202,814	273,128	70,314
Federal Sources	2,807,910	3,007,910	3,660,582	652,672
Total Revenues	<u>5,259,059</u>	<u>5,459,059</u>	<u>5,578,646</u>	<u>119,587</u>
<b>EXPENDITURES</b>				
Current:				
Food Service	5,087,776	5,326,902	5,546,232	219,330
Capital Outlay	160,000	175,000	45,234	(129,766)
Total Expenditures	<u>5,247,776</u>	<u>5,501,902</u>	<u>5,591,466</u>	<u>89,564</u>
Net Change in Fund Balance	<u>\$ 11,283</u>	<u>\$ (42,843)</u>	<u>(12,820)</u>	<u>\$ 30,023</u>
<b>FUND BALANCE</b>				
Beginning of Year			1,755,459	
End of Year			<u>\$ 1,742,639</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
MAJOR COMMUNITY SERVICE FUND  
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 1,246,573	\$ 1,246,573	\$ 1,237,759	\$ (8,814)
Other - Primarily Meal Sales	3,653,412	3,825,969	3,777,360	(48,609)
State Sources	1,026,527	1,043,298	1,388,121	344,823
Federal Sources	30,590	30,590	29,069	(1,521)
Total Revenues	<u>5,957,102</u>	<u>6,146,430</u>	<u>6,436,962</u>	<u>290,532</u>
<b>EXPENDITURES</b>				
Current:				
Community Service	5,818,564	6,081,941	6,615,805	533,864
Capital Outlay	132,500	120,000	99,152	(20,848)
Total Expenditures	<u>5,951,064</u>	<u>6,201,941</u>	<u>6,714,957</u>	<u>513,016</u>
Net Change in Fund Balance	<u>\$ 6,038</u>	<u>\$ (55,511)</u>	(277,995)	<u>\$ (222,484)</u>
<b>FUND BALANCE</b>				
Beginning of Year			818,440	
End of Year			<u>\$ 540,445</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	Governmental Activities - Internal Service Funds	
	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 25,751,516	\$ 26,411,604
Accounts Receivable	664	138
Interest Receivable	91,502	54,131
Due from Other Funds	2,688,815	525,651
Total Assets	28,532,497	26,991,524
<b>LIABILITIES</b>		
Current Liabilities		
Health and Dental Claims Payable	1,389,131	1,356,968
Due to Plan Participants	2,327,330	1,888,167
Severance Benefits Payable	214,068	322,358
Due to Other Funds	1,609,421	1,091,173
Total Current Liabilities	5,539,950	4,658,666
Noncurrent Liabilities:		
Severance Benefits Payable	1,496,875	1,817,748
Total Liabilities	7,036,825	6,476,414
<b>NET POSITION</b>		
Unrestricted	\$ 21,495,672	\$ 20,515,110

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)**

	Governmental Activities - Internal Service Funds	
	2016	2015
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 20,891,577	\$ 20,669,610
<b>OPERATING EXPENSES</b>		
Health Insurance Claim Payments	17,513,234	17,935,302
Dental Insurance Claim Payments	946,068	955,916
Severance Payments	516,016	242,289
OPEB Payments	1,323,688	1,513,038
Total Operating Expenses	20,299,006	20,646,545
Operating Income	592,571	23,065
<b>NONOPERATING INCOME</b>		
Earnings on Investments	387,991	254,358
Change in Net Position	980,562	277,423
Net Position - Beginning	20,515,110	20,237,687
Net Position - Ending	\$ 21,495,672	\$ 20,515,110

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	Governmental Activities - Internal Service Funds	
	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Interfund Services Provided	\$ 18,727,749	\$ 20,765,470
Payments for Health and Dental Claims	(17,658,015)	(18,278,387)
Payments to Employee OPEB	(1,135,401)	(1,043,376)
Payments for Severance Benefits	(945,179)	(434,465)
Net Cash Provided (Used) by Operating Activities	<u>(1,010,846)</u>	<u>1,009,242</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	<u>350,758</u>	<u>248,503</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(660,088)	1,257,745
Cash and Cash Equivalents - Beginning	<u>26,411,604</u>	<u>25,153,859</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 25,751,516</u>	<u>\$ 26,411,604</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 592,571	\$ 23,065
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Increase in Accounts Receivable	(664)	-
(Increase) Decrease in Due from Other Funds	(2,163,164)	95,860
Decrease in Due to HCSP	-	(178,460)
Increase in Claims Payable	32,163	612,831
Increase in Due to Plan Participants	439,163	-
Decrease in Severance Benefits Payable	(429,163)	(13,716)
Increase in Due to Other Funds	518,248	469,662
Total Adjustments	<u>(1,603,417)</u>	<u>986,177</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,010,846)</u>	<u>\$ 1,009,242</u>
Total Cash and Investments per Statement of Net Position	\$ 25,751,516	\$ 26,411,604
Less: Investments Included in Cash and Investments	-	-
Total Cash and Cash Equivalents	<u>\$ 25,751,516</u>	<u>\$ 26,411,604</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2016**

	Employee Benefits Trust	Private-Purpose Trust
<b>ASSETS</b>		
Cash and Investments	\$ 105,370	\$ 57,343
Due from Other Funds	-	54,335
Total Assets	105,370	111,678
<b>LIABILITIES</b>		
Accounts and Contracts Payable	-	16,000
<b>NET POSITION</b>		
Held In Trust	\$ 105,370	\$ 95,678

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2016**

	Employee Benefits Trust	Private-Purpose Trust
<b>ADDITIONS</b>		
Plan Member Contributions	\$ 919,126	\$ -
Private Donations	-	64,818
Earnings on Investments	965	-
Total Additions	920,091	64,818
<b>DEDUCTIONS</b>		
Benefits Paid to Plan Members	908,172	-
Scholarships Awarded	-	36,794
Total Deductions	908,172	36,794
Change in Net Position	11,919	28,024
Net Position - Beginning of Year	93,451	67,654
Net Position - End of Year	\$ 105,370	\$ 95,678

See accompanying Notes to Basic Financial Statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Basis of Presentation

The financial statements of Independent School District No. 191 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

Independent School District No. 191 (the District) is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board (Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

GAAP requires that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

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

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside school hours. The School Board does have a fiduciary responsibility in establishing broad policies and ensuring that appropriate financial records are maintained for student activities. However, in accordance with Minnesota State Statutes, the District's School Board has not elected to control or exercise oversight responsibility with respect to the underlying student activities. Accordingly, the student activity accounts are not included in these financial statements.

The District is a member of Technology and Information Education Services (TIES), a consortium of Minnesota school districts that provides data processing services and support to its member districts. TIES is a separate legal entity that is financially independent of the District. Further, the District does not appoint a voting majority of TIES' Board of Directors. Therefore, TIES is not included as part of the District's reporting entity. During fiscal year ended June 30, 2016, the District paid TIES \$1,613,471 for services and technology purchased.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Basic Financial Statement Presentation

The Government-wide financial statements (i.e. the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The Fiduciary Funds are only reported in the statement of fiduciary net position at the fund financial statement level.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting**

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

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

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

**1. Revenue Recognition**

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and GAAP. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

**2. Recording of Expenditures**

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

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

D. Measurement Focus and Basis of Accounting (Continued)

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

Description of Funds

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

*Major Governmental Funds*

General Fund

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

Food Service Special Revenue Fund

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

Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-6 extended day programs or other similar services. Revenue is generated by program fees paid by participants.

Capital Projects Fund

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

Debt Service Fund

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

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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

D. Measurement Focus and Basis of Accounting (Continued)

*Proprietary Funds*

Internal Service Fund

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

*Fiduciary Funds*

Trust Funds

The District maintains Private-Purpose and Employee Benefit Trust Funds which are used to account for money held by the District in the capacity of trustee or custodian, where both the principal and interest can be spent.

E. Budgeting

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

E. Budgeting (Continued)

Budgeted amounts include mid-year budget amendments as follows:

	Original Budget	Amendments	Amended Budget
<u>Revenues</u>			
General Fund	\$ 117,485,579	\$ 560,484	\$ 118,046,063
Special Revenue Funds:			
Food Service Fund	5,259,059	200,000	5,459,059
Community Service Fund	5,957,102	189,328	6,146,430
Capital Projects Fund	1,218,000	100,000	1,318,000
Debt Service Fund	10,013,006	-	10,013,006
<u>Expenditures</u>			
General Fund	\$ 120,253,937	\$ 973,982	\$ 121,227,919
Special Revenue Funds:			
Food Service Fund	5,247,776	254,126	5,501,902
Community Service Fund	5,951,064	250,877	6,201,941
Capital Projects Fund	65,433,528	4,612,763	70,046,291
Debt Service Fund	11,242,968	-	11,242,968

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

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

F. Cash and Investments

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

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

Investments are stated at their fair value as determined by quoted market prices, except for money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less which are recorded at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations. Investments in external investment pools are valued at net asset value.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

G. Receivables

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

H. Inventories

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

I. Prepaid Items

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

J. Property Taxes

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

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General and Special Revenue Funds is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

J. Property Taxes (Continued)

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's 2000 Pay 2001 operating referendum levy (frozen at \$3,269,341) advance recognized as revenue in fiscal 2016 with no corresponding state aid adjustment. Certain other portions of the District's 2015 pay 2016 levy, normally revenue for the 2016-17 fiscal year, are also advance recognized as June 30, 2016, as required by state statute to match revenue with the same fiscal year as the related expenditures.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2016, are included in the Property Taxes Levied for Subsequent Year account to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

K. Capital Assets

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

Capital assets are recorded in the Government-wide financial statement, but are not reported in the Fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

Capital assets not being depreciated include land and construction in process.

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

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JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has items that qualify for reporting in this category related to the recording of defined pension benefits as further explained in Note 7.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has several types of items which occur related to revenue recognition. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. Another type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. The District also has items that qualify for reporting in this category related to the recording of defined pension benefits as further explained in Note 7.

M. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Compensated Absences

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

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

O. Severance Benefits

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

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

P. Pensions

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

Q. Fund Balance

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

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

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Q. Fund Balance (Continued)

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

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

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end minimum unassigned fund balance of 8% of the annual budget for fiscal year 2016.

R. Risk Management

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

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

S. Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows in the Government-wide and Fiduciary Fund financial statements. Net investment 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 imposed on its use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

T. Comparative Data

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

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INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 2 DEPOSITS AND INVESTMENTS**

A. Deposits

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

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

The carrying value and bank balance of the District's deposits in banks at June 30, 2016 are \$16,799 and \$24,747, respectively, and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes. At June 30, 2016, the District's petty cash fund totaled \$3,950.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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JUNE 30, 2016**

**NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)**

B. Investments

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

- Direct obligations or obligations guaranteed by the United States or its agencies
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less
- General obligations rated “A” or better; revenue obligations rated “AA” or better
- General obligations of the Minnesota Housing Finance Agency rate “A” or better
- Bankers acceptances of United States banks eligible for purchase by the Federal Reserve System
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories
- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers
- Investments related to the OPEB Revocable Trust Fund may be invested in accordance with Minnesota statute 356A.06

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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JUNE 30, 2016**

**NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)**

B. Investments (Continued)

At June 30, 2016, the District's investment balances were as follows:

**Minnesota School District Liquid Asset Fund**

	External Investment Pools
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 19,993,265
Vanguard Total Stock Market ETF	4,566,088
Goldman Sachs Financial Square Prime Obligation	90,313
Total External Investment Pools	\$ 24,649,666
	Fair Value
Non-Negotiable Certificates of Deposit	\$ 5,771,400
Negotiable Certificates of Deposit	1,253,025
Municipal Bonds	6,981,655
Federal Home Loan Mortgage Corporation	1,502,235
U.S. Treasury Securities With Maturity > 1 Year	10,017,086
Total Investments at Fair Value	\$ 25,525,401
	Amortized Cost
Certificates of Deposit with Maturity < 1 Year	\$ 42,423,630
MN Trust Investment Shares	7,050,324
MN Trust Term Series	20,000,000
U.S. Treasury Securities With Maturity < 1 Year	30,134,272
Total Investments at Amortized Cost	99,608,226
Total District Investments	\$ 149,783,293

The MSLDAF+, Vanguard Total Stock Market ETF, and Goldman Sachs financial Square Prime Obligation funds are external investment pools and the investments within these pools are valued at net asset value.

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

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policies do not limit the maturities of investments; however, when purchasing investments the District considers such things as interest rates and cash flow needs.

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JUNE 30, 2016**

**NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

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

Type	Total	Maturity Duration in Years			No Maturities
		Less Than 1	1 to 2	2 to 5	
U.S. Treasury Notes	\$ 40,151,358	\$ 10,017,086	\$ 30,134,272	\$ -	\$ -
Federal Home Loan Mortgage	1,502,235	-	-	1,502,235	-
MSDLAF+	19,993,265	-	-	-	19,993,265
Mutual Funds	4,566,088	-	-	-	4,566,088
MN Trust Investment Shares	20,000,000	20,000,000	-	-	-
Municipal Bonds	6,981,655	4,174,402	-	2,807,253	-
Negotiable CDs	2,992,355	1,739,330	748,831	504,194	-
Non-Negotiable CDs	46,455,700	40,684,300	5,312,200	459,200	-
Money Market Funds	90,313	-	-	-	90,313
Total	<u>\$ 142,732,969</u>	<u>\$ 76,615,118</u>	<u>\$ 36,195,303</u>	<u>\$ 5,272,882</u>	<u>\$ 24,649,666</u>

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

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer, excluding U.S. guaranteed investments, investment pools, and mutual funds. The Districts investment policies do not address concentration risk. At June 30, 2016, the District had the following investments comprising 5% or more of total investments:

Investment	
U.S. Treasury Notes	28.13%
MSDLAF+	14.01%
MN Trust Investment Shares	14.01%

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

Cash and Investments - Statement of Net Position	\$ 149,322,506
Cash and Investments Held by Trustee - Statement of Net Position	415,381
Cash and Investments - Statement of Fiduciary Net Position	162,713
Total Cash and Investments	<u>\$ 149,900,600</u>

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

C. Fair Value Measurements

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

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

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

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

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

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

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

Investment	Level 1	Level 2	Level 3	Total
Municipal Bonds	-	\$ 6,981,655	-	\$ 6,981,655
U.S. Treasury Notes	10,017,086	-	-	10,017,086
Federal Home Loan Mortgage	1,502,235	-	-	1,502,235
Non-Negotiable Certificates of Deposit	-	5,771,400	-	5,771,400
Negotiable Certificates of Deposit	1,253,025	-	-	1,253,025
Total	<u>\$ 12,772,346</u>	<u>\$ 12,753,055</u>	<u>\$ -</u>	<u>25,525,401</u>
Investments Measured at Net Asset Value (NAV)				24,649,666
Total				<u>\$ 50,175,067</u>

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)**

C. Fair Value Measurements (Continued)

The District has investments in three external investments pools: MSDLAF+, the Vanguard Total Stock Market ETF, and the Goldman Sachs Financial Square Prime Obligation Fund. All three pools are managed to maintain a portfolio weighted average maturity of no greater than 60 days and seek to maintain a constant net asset value (NAV) per share of \$1.00. The pools measure their investments at amortized cost in accordance with accounting statements issued by the Government Accounting Standards Board.

The District reports its investments in the pools at the NAV per share, the fair value established by the pools.

The Districts investments in the pools are as follows:

<u>Investment</u>	<u>Net Asset Value</u>	<u>Unfunded Commitments</u>
MSDLAF Liquid Class	\$ 6,993,093	\$ -
MSDLAF Max Class	13,000,172	-
Vanguard Total Stock Market ETF	4,566,088	-
Goldman Sachs Financial Square Prime Obligation	90,313	-
Total Investment Pools	<u>\$ 24,559,353</u>	<u>\$ -</u>

The MSDLAF Liquid Class, Vanguard Total Stock Market ETF, and Goldman Sachs Financial Square Prime Obligation Funds have no redemption requirements. The MSDLAF Max Class may not be redeemed for at least 14 days, and a 24 hour hold is placed on redemption requests. Redemptions prior to 14 days may be subject to penalty. The MSDLAF Max Term has a minimum maturity of 60 days and a maximum maturity of one year along with a minimum investment of \$100,000. Early withdrawal may result in substantial early withdrawal penalties.

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**NOTE 3 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
<b>Governmental Activities</b>					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,119,968	\$ -	\$ -	\$ -	\$ 3,119,968
Construction in Progress	2,897,329	40,433,505	(3,706,180)	-	39,624,654
Total Capital Assets, Not Being Depreciated	<u>6,017,297</u>	<u>40,433,505</u>	<u>(3,706,180)</u>	<u>-</u>	<u>42,744,622</u>
Capital Assets, Being Depreciated:					
Land Improvements	15,652,487	1,813,760	-	-	17,466,247
Buildings and Improvements	196,981,057	1,193,339	(55,341)	503,645	198,622,700
Equipment	7,511,431	444,813	(20,108)	(503,645)	7,432,491
Total Capital Assets, Being Depreciated	<u>220,144,975</u>	<u>3,451,912</u>	<u>(75,449)</u>	<u>-</u>	<u>223,521,438</u>
Accumulated Depreciation for:					
Land Improvements	(8,535,638)	(745,188)	-	-	(9,280,826)
Buildings and Improvements	(103,422,358)	(5,873,224)	55,341	-	(109,240,241)
Equipment	(5,217,803)	(307,892)	20,108	-	(5,505,587)
Total Accumulated Depreciation	<u>(117,175,799)</u>	<u>(6,926,304)</u>	<u>75,449</u>	<u>-</u>	<u>(124,026,654)</u>
Total Capital Assets, Being Depreciated, Net	<u>102,969,176</u>	<u>(3,474,392)</u>	<u>-</u>	<u>-</u>	<u>99,494,784</u>
Governmental Activities Capital Assets, Net	<u>\$ 108,986,473</u>	<u>\$ 36,959,113</u>	<u>\$ (3,706,180)</u>	<u>\$ -</u>	<u>\$ 142,239,406</u>

Depreciation expense for the year ended June 30, 2016 was charged to the following governmental functions:

<b>Governmental Activities</b>	
Administration	\$ 16,279
District Support Services	88,693
Regular Instruction	48,775
Vocational Education Instruction	1,230
Special Education Instruction	21,039
Instructional Support Services	60,802
Pupil Support Services	1,802
Sites and Buildings	6,644,013
Food Service	38,985
Community Service	4,686
Total Depreciation Expense, Governmental Activities	<u>\$ 6,926,304</u>

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**NOTE 4 LONG-TERM LIABILITIES**

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds outstanding:

Issue Date	Net Interest Rate	Series Number	Original Issue	Maturities	Principal Outstanding	
					Due Within One Year	Total
2/1/2007	3.75% - 4.25%	2007A	\$ 14,925,000	2008-2027	\$ 9,835,000	\$ 9,835,000
11/6/2007	4.00% - 4.50%	2007B	17,110,000	2009-2017	2,230,000	2,230,000
4/1/2008	4.25% - 5.00%	2008A	30,580,000	2018-2033	-	30,580,000
4/16/2009	4.50% - 5.75%	2009A	18,580,000	2011-2029	800,000	14,545,000
4/12/2011	2.00% - 4.00%	2011A	16,575,000	2018-2030	-	16,575,000
12/27/2012	2.00% - 3.00%	2012A	16,910,000	2014-2030	-	16,660,000
11/19/2014	2.00%	2014A	3,965,000	2016-2017	2,015,000	2,015,000
5/7/2015	2.00% - 4.00%	2015A	64,485,000	2017-2036	80,000	64,485,000
3/15/2016	2.00% - 3.00%	2016A	36,715,000	2018-2033	-	36,715,000
Total General Obligation Bonds					14,960,000	193,640,000
Bond Premiums					-	7,182,177
Capital Lease Payable					576,213	2,447,817
Other Postemployment Benefits Payable					-	(703,380)
Pension Benefits Payable					-	85,016,531
Severance Benefits Payable					214,068	1,710,943
Compensated Absences Payable					615,383	615,383
Total					\$ 16,365,664	\$ 289,909,471

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

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**NOTE 4 LONG-TERM LIABILITIES (CONTINUED)**

B. Capital Leases

During the fiscal year ended June 30, 2007, the District entered into a capital lease agreement to finance the renovation and improvements to the Diamondhead Education Center valued at \$4,015,000. The lease carries an interest rate of 4.83% and has a final maturity of 2021. The assets acquired through the capital lease are included in buildings as of June 30, 2016. These payments will be made from the District's General Fund.

During the fiscal year ended June 30, 2009, the District entered into a capital lease agreement to finance improvements to the athletic facilities at Burnsville High School. Capital lease proceeds of \$875,000 carry an interest rate of 5.37% with a final maturity of 2024. The assets acquired through the capital lease are included in land improvements as of June 30, 2016. The lease will be repaid through the General Fund.

During the fiscal year ended June 30, 2015, the District entered into a capital lease agreement to finance computer servers, computers and other related equipment. Capital lease proceeds of \$503,645 carry an interest rate of 3.5% with a final maturity of 2018. The assets acquired through the capital lease are included in equipment as of June 30, 2016. The lease will be repaid through the General Fund,

During the fiscal year ended June 30, 2016, the District entered into a capital lease agreement to finance computers and related equipment. Capital lease proceeds of \$318,585 carry an interest rate of 3.2% with a final maturity of 2018. The assets acquired through the capital lease are included in equipment as of June 30, 2016. The lease will be repaid through the General Fund.

The assets acquired through capital leases are as follows:

Buildings and Improvements	\$ 5,088,075
Equipment	1,575,111
Less: Accumulated Depreciation	<u>(1,983,946)</u>
Total	<u><u>\$ 4,679,240</u></u>

C. Pension Benefits Payable

Pension Benefits Payable represent the District's proportionate share of the state pension plans' net pension liability at June 30, 2016. From a District perspective this liability can only be reduced through its annual required contributions to the pension plans, which are paid by all of the major governmental funds except the Debt Service Fund.

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**NOTE 4 LONG-TERM LIABILITIES (CONTINUED)**

D. Compensated Absences

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

E. Severance Benefits Payable

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

F. Minimum Debt Payments

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

Year Ending June 30,	General Obligation Bonds Payable		Capital Lease Obligations Payable	
	Principal	Interest	Principal	Interest
2017	\$ 14,960,000	\$ 7,205,881	\$ 576,213	\$ 110,642
2018	34,550,000	6,774,560	601,456	85,398
2019	6,105,000	5,195,698	385,495	59,012
2020	6,805,000	5,051,224	404,689	39,818
2021	6,920,000	4,881,824	245,430	19,667
2022-2026	38,800,000	20,208,828	234,534	22,527
2027-2031	44,540,000	12,081,753	-	-
2032-2036	40,960,000	4,341,875	-	-
Total	<u>\$ 193,640,000</u>	<u>\$ 65,741,643</u>	<u>\$ 2,447,817</u>	<u>\$ 337,064</u>

G. Changes in Long-Term Liabilities

	June 30, 2015	Additions	Retirements	June 30, 2016
Bonds Payable	\$ 162,490,000	\$ 36,715,000	\$ 5,565,000	\$ 193,640,000
Bond Premiums	3,605,732	3,913,835	337,390	7,182,177
Capital Lease Payable	2,691,255	318,585	562,023	2,447,817
Other Post-Employment Benefits Payable	(433,310)	1,153,863	1,423,933	(703,380)
Pension Benefits Payable	69,142,481	22,078,273	6,204,223	85,016,531
Severance Benefits Payable	2,140,106	57,031	486,194	1,710,943
Compensated Absences Payable	618,691	615,383	618,691	615,383
Total	<u>\$ 240,254,955</u>	<u>\$ 64,851,970</u>	<u>\$ 14,578,763</u>	<u>\$ 289,909,471</u>

H. Subsequent Debt Issuances

In October 2016 the District issued \$13,910,000 in G.O. Taxable OPEB Refunding Bonds, Series 2016B. The bonds were issued to finance the partial advance refunding of the District's 2009A OPEB bonds.

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**NOTE 5 FUND BALANCES**

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

Restricted, Committed, and Assigned fund balances at June 30, 2016 are as follows:

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

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**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS PLANS**

At June 30, 2009, the District adopted GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension*. The District engaged an actuary to determine the District's liability for postemployment healthcare benefits other than pensions.

**A. Plan Description**

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

Employees that meet certain age and/or length of service requirements are eligible for post-retirement 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.

**B. Funding Policy**

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

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**NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)**

C. Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost (expense) is calculated based on annual required contributions (ARC) of the District, an amount determined on an actuarially determined basis in accordance with the parameters of GASB Statement No. 45. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the District's net OPEB obligation to the plan:

Annual Required Contribution	\$ 1,132,048
Interest on Net OPEB Obligation	(15,166)
Adjustment to Annual Required Contribution	36,981
Annual OPEB Cost (Expense)	<u>1,153,863</u>
Contributions Made	<u>(1,423,933)</u>
Change in Net OPEB Obligation	(270,070)
Net OPEB Obligation (Asset) - Beginning of Year	<u>(433,310)</u>
Net OPEB Obligation (Asset) - End of Year	<u><u>\$ (703,380)</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past three years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2016	\$ 1,153,863	123.4%	\$ (703,380)
6/30/2015	1,127,267	144.4%	(433,310)
6/30/2014	1,127,267	105.8%	67,601

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**NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)**

D. Funded Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$10,108,496, and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$10,108,496. The covered payroll (annual payroll of active employees covered by the plan) was \$69,842,453, and the ratio of the UAAL to the covered payroll was 14.5%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress immediately following the notes to basic financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included: a 3.5% investment rate of return (net of administrative expenses) based on the District's own investments; a 3% rate of projected salary increases; an annual healthcare cost trend rate of 7.25% initially, reduced by decrements to an ultimate rate of 5% after nine years for medical insurance; and an annual healthcare trend rate of 4% for dental insurance. The UAAL is being amortized on a level dollar basis over a closed period. The original amortization period was not to exceed 30 years.

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**NOTE 7 DEFINED BENEFIT PENSION PLANS**

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

**A. Plan Description**

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

**1. General Employees Retirement Plan (GERF)**

PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. All full-time and certain part-time employees of the District other than teachers are covered by the General Employees Retirement Fund (GERF). GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

**2. Teachers Retirement Fund (TRA)**

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.

Teachers employed in Minnesota's public elementary and secondary schools, charter schools, and certain educational institutions maintained by the state (except those teachers employed by the City of St. Paul and by the University of Minnesota system) are required to be TRA members. State university, community college, and technical college teachers first employed by the Minnesota State College and Universities (MnSCU) may elect TRA coverage with one year of eligible employment. Alternatively, these teachers may elect coverage through the Defined Contribution Retirement Plan (DCR) administered by MnSCU.

**B. Benefits Provided**

PERA and TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

PERA: Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90% funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

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**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**B. Benefits Provided (Continued)**

TRA: Postretirement benefit increases are provided to eligible benefit recipients each January. The TRA increase is 2%. After the TRA funded ratio exceeds 90% for two consecutive years, the annual postretirement benefit will increase to 2.5%.

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

**1. GERF Benefits**

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first 10 years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first 10 years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year 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. Disability benefits are available for vested members, and are based upon years of service and average high-five salary.

**2. TRA Benefits**

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

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

*Tier 1 Benefits*

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

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**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

B. Benefits Provided (Continued)

**2. TRA Benefits (Continued)**

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

*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. 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.

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**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

C. Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

**1. GERF Contributions**

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.5%, respectively, of their annual covered salary in fiscal year 2016. In fiscal year 2016, the District was required to contribute 11.78% of pay for Basic Plan members and 7.5% for Coordinated Plan members. The District's contributions to the GERF for the plan's fiscal year ended June 30, 2016, were \$1,371,621. The District's contributions were equal to the required contributions for each year as set by state statute.

**2. TRA Contributions**

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year were:

	2016		2015	
	Employee	Employer	Employee	Employer
Basic	11.0%	11.5%	11.0%	11.5%
Coordinate	7.5%	7.5%	7.5%	7.5%

The District's contributions to TRA for the plan's fiscal year ended June 30, 2016, were \$4,206,396. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

**1. GERF Pension Costs**

At June 30, 2016, the District reported a liability of \$15,801,500 for its proportionate share of the GERF's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2014, through June 30, 2015, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the District's proportion was 0.3049%.

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**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

**1. GERF Pension Costs (Continued)**

For the year ended June 30, 2016, the District recognized pension expense of \$1,575,609 for its proportionate share of GERF's pension expense.

At June 30, 2016, the District reported its proportionate share of GERF's deferred outflows of resources and deferred inflows of resources from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 146,540	\$ 796,665
Changes in Actuarial Assumptions	984,063	-
Net Difference Between Projected and Actual		
Earnings on Plan Investments	-	1,406,626
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	-	385,501
District Contributions Subsequent to the Measurement Date	1,371,621	-
Total	<u>\$ 2,502,224</u>	<u>\$ 2,588,792</u>

A total of \$1,371,621 reported as deferred outflows of resources related to pensions resulting from District contributions to GERF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to GERF pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2017	\$ (422,284)
2018	(422,284)
2019	(987,585)
2020	373,964
2021	-
Thereafter	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

**2. TRA Pension Costs**

At June 30, 2016, the District reported a liability of \$69,215,031 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. The District's proportionate share was 1.1189% at the end of the measurement period and 1.18% for the beginning of the period.

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

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 69,215,031
State's Proportionate Share of the Net Pension Liability Associated with the District	8,489,588

A change in benefit provisions that affected the measurement of the total pension liability since the prior measurement date was an increase of the contribution rates for both the member and employer.

For the year ended June 30, 2016, the District recognized pension expense of \$4,268,614. It also recognized \$1,500,850 as pension expense for the support provided by direct aid.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

**2. TRA Pension Costs (Continued)**

At June 30, 2016, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 3,546,567	\$ -
Changes in Actuarial Assumptions	5,320,799	-
Net Difference Between Projected and Actual		
Earnings on Plan Investments	-	5,293,714
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	1,190,373	1,229,749
District Contributions Subsequent to the Measurement Date	4,206,396	-
Total	<u>\$ 14,264,135</u>	<u>\$ 6,523,463</u>

A total of \$4,206,396 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, 2017. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2017	\$ (272,638)
2018	(272,638)
2019	(272,638)
2020	3,520,870
2021	831,320
Thereafter	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

**E. Merger of Duluth Teachers Retirement Association (DTRFA)**

Legislation enacted in 2014 merged the Duluth Teachers Retirement Fund Association (DTRFA) with TRA effective June 30, 2015. The beginning balances of total pension liability and fiduciary net position were adjusted to reflect the merger of DTRFA.

	6/30/14 CAFR	Restated
Total Pension Liability (A)	\$ 24,901,612,000	\$ 25,299,564,000
Plan Fiduciary Net Position (B)	20,293,684,000	20,519,756,000
Net Pension Liability (A-B)	<u>\$ 4,607,928,000</u>	<u>\$ 4,779,808,000</u>

**F. Actuarial Assumptions**

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.75% per Year	3.50%
Active Member Payroll Growth	3.50% per Year	3.5 - 12%, based on years of service
Investment Rate of Return	7.90%	8.00%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP-2000 tables for males or females, as appropriate, with slight adjustments.

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of actuarial experience studies. The experience study in the GERF was for the period July 1, 2004 through June 30, 2008, with an update of economic assumptions in 2014. The actuarial experience study for TRA was for the period of July 1, 2004 through June 30, 2008, and the limited scope experience study dated August 29, 2014. The limited scope experience study addressed only inflation and long-term rate of return for the GASB Statement No. 67 valuation.

There were no significant changes to the actuarial assumptions used for the measurement of the GERF liability at June 30, 2015.

There was a change in actuarial assumptions that affected the measurement of the total liability for TRA since the prior measurement date. Postretirement benefit adjustments are now assumed to be 2% with no increase to 2.5% projected.

The long-term expected rate of return on pension plan investments is 7.9% for GERF and 8% for TRA. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis 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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

F. Actuarial Assumptions (Continued)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	45.00%	5.50%
International Equity	15.00%	6.00%
Bonds	18.00%	1.45%
Alternative Assets	20.00%	6.40%
Cash	2.00%	0.50%
Totals	100.00%	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.9% for GERS and 8% for TRA. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of the pension 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

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

Description	1% Decrease	Current Discount Rate	1% Increase in Discount Rate
<u>GERF Discount Rate</u>	6.90%	7.90%	8.90%
District's Proportionate Share of the GERF Net Pension Liability	\$ 24,845,575	\$ 15,801,500	\$ 8,332,484
<u>TRA Discount Rate</u>	7.00%	8.00%	9.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 105,354,237	\$ 69,215,031	\$ 39,055,820

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)**

I. Pension Plan Fiduciary Net Position

Detailed information about GERF's fiduciary's net position is available in a separately-issued PERA financial report. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org); by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

Detailed information about TRA's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at [www.MinnesotaTRA.org](http://www.MinnesotaTRA.org); by writing to TRA at 60 Empire Drive #400, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-2409 or 1-800-652-9026.

**NOTE 8 FLEXIBLE BENEFIT PLANS**

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 9 DENTAL SELF-INSURANCE PLAN**

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

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

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. Claims have not exceeded insurance coverage in any of the past three years.

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

Fiscal Year Ending June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance At Fiscal Year End
2016	\$ 51,907	\$ 946,068	\$ 939,835	\$ 58,140
2015	42,584	955,916	946,593	51,907
2014	43,252	911,923	912,591	42,584

**NOTE 10 HEALTH SELF-INSURANCE PLAN**

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 10 HEALTH SELF-INSURANCE PLAN (CONTINUED)**

Participants in the program make premium payments to the fund based on the component insurance premium which takes into account the aforementioned risk. The excess amount received above current year claims is used to establish a reserve for future claims. The District had pre-funded the self-insurance fund with an initial transfer of \$2,600,000 at June 30, 2010. At June 30, 2016, there is a reserve of \$5,931,616 resulting from fund operations.

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

Premiums received through June 30, 2016 were in excess of claims paid by \$1,762,269. 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 \$7,560,380 in cash and investments at June 30, 2016, for payment of claims and carryover balances.

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

Fiscal Year Ending June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance At Fiscal Year End
2016	\$ 1,305,061	\$ 17,513,234	\$ 17,487,304	\$ 1,330,991
2015	701,553	17,935,302	17,331,794	1,305,061
2014	346,814	16,567,677	16,212,938	701,553

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 11 INTERFUND BALANCES**

The District had the following interfund receivable and payable at June 30, 2016:

	Due from Other Fund	Due to Other Fund
General Fund	\$ 498,478	\$ 1,540,283
Special Revenue Funds:		
Food Service Fund	-	31,575
Community Service Fund	-	59,110
Capital Projects Fund	-	1,239
Internal Service Fund:		
Self-Insurance Health	2,358,854	329,961
OPEB Revocable Trust	329,961	1,279,460
Fiduciary Funds:		
Scholarship Fund	54,335	-
Total	\$ 3,241,628	\$ 3,241,628

The interfund receivables and payables are for the District's share of retiree medical premiums and medical and dental premiums funded by the revocable trusts and for amounts collected in the general fund to be transferred to the scholarship fund.

**NOTE 12 STEWARDSHIP AND ACCOUNTABILITY**

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2016.

	Budget	Expenditures	Excess
Special Revenue Funds:			
Food Service Fund	\$ 5,501,902	\$ 5,591,466	\$ 89,564
Community Service Fund	6,201,941	6,714,957	513,016
Debt Service Fund	11,242,968	11,703,199	460,231

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

**NOTE 13 COMMITMENTS AND CONTINGENCIES**

A. Federal and State Revenues

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 13 COMMITMENTS AND CONTINGENCIES (CONTINUED)**

B. Legal Claims

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

C. Construction Contracts

At June 30, 2016, the District had commitments totaling \$2,796,823 under various construction contracts for which the work was not yet completed.

**NOTE 14 LEASE REVENUE**

In September 2012, the District entered into a lease agreement with Intermediate School District 917 to lease space within the District's Cedar School to I.S.D. 917. The term of the lease extends 10 years, ending on June 30, 2022. Minimum base rent per the lease agreement is \$16,222 per month through June 30, 2015, and the monthly payment increases by \$270 each additional year thereafter. The lease also includes common area maintenance payments to be paid by the lessor at a rate of \$7,480 per month.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS AND  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
JUNE 30, 2016**

Other Postemployment Benefits Payable						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2015	\$ -	\$ 10,108,496	\$ 10,108,496	-	\$ 69,842,453	14.5%
7/1/2013	-	12,070,602	12,070,602	-	63,351,270	19.1%
7/1/2011	-	15,950,203	15,950,203	-	63,440,645	25.1%

Schedule of Employer Contributions		
Actuarial Valuation Date	Annual Required Contribution	Contributions
7/1/2015	\$ 1,132,048	125.8%
7/1/2013	1,131,306	143.9%
7/1/2011	1,480,200	0.0%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
TRA SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
JUNE 30, 2016**

	Measurement Date	
	6/30/2015	6/30/2014
District's Proportion of the Net Pension Liability	1.1189%	1.1800%
District's Proportionate Share of the Net Pension Liability	\$ 69,215,031	\$ 54,373,550
State's Proportionate Share of the Net Pension Liability Associated with District	8,489,588	3,825,072
Total	<u>\$ 77,704,619</u>	<u>\$ 58,198,622</u>
District's Covered-Employee Payroll	\$ 56,788,600	\$ 53,863,414
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	121.88%	100.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.80%	81.50%

\*Note: Ten years of data is not available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
TRA SCHEDULE OF DISTRICT CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2016**

	Fiscal Year Ended June 30,		
	2016	2015	2014
Statutorily Required Contribution	\$ 4,206,396	\$ 4,259,145	\$ 3,770,439
Contributions in Relation to the Statutorily Required Contribution	(4,206,396)	(4,259,145)	(3,770,439)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 56,085,280	\$ 56,788,600	\$ 53,863,414
Contributions as a Percentage of Covered-Employee Payroll	7.50%	7.50%	7.00%

\*Note: Ten years of data is not available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 PERA SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY  
 JUNE 30, 2016**

	Measurement Date	
	6/30/2015	6/30/2014
District's Proportion of the Net Pension Liability	0.3049%	0.3144%
District's Proportionate Share of the Net Pension Liability	\$ 15,801,500	\$ 14,768,937
District's Covered-Employee Payroll	17,923,892	16,502,952
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	88.16%	89.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.20%	78.70%

\*Note: Ten years of data is not available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PERA SCHEDULE OF DISTRICT CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2016**

	Fiscal Year Ended June 30,		
	2016	2015	2014
Statutorily Required Contribution	\$ 1,371,620	\$ 1,321,887	\$ 1,196,464
Contributions in Relation to the Statutorily Required Contribution	(1,371,620)	(1,321,887)	(1,196,464)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 18,288,267	\$ 17,923,892	\$ 16,502,952
Contributions as a Percentage of Covered-Employee Payroll	7.500%	7.375%	7.250%

\*Note: Ten years of data is not available.

## **SUPPLEMENTARY INFORMATION**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 33,535,704	\$ 29,456,454
Receivables:		
Current Taxes	13,467,092	12,721,441
Delinquent Taxes	213,624	261,397
Accounts and Interest Receivable	118,945	94,065
Due from Other Minnesota School Districts	13,590	47,986
Due from Minnesota Department of Education	9,499,398	9,286,374
Due from Federal Through the Minnesota Department of Education	1,113,120	1,705,361
Due from Other Governmental Units	139,850	47,226
Due from Other Funds	498,478	565,522
Prepays	508,867	647,352
Total Assets	\$ 59,108,668	\$ 54,833,178
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 4,179,011	\$ 4,155,676
Payroll Deductions and Employer Contributions Payable	7,305,219	7,547,058
Accounts and Contracts Payable	1,687,137	1,435,092
Due to Other Minnesota School Districts	435,727	275,938
Due to Other Governmental Units	165,370	39,185
Due to Other Funds	1,540,283	-
Total Liabilities	15,312,747	13,452,949
Deferred Inflows:		
Unavailable Revenue - Property Taxes Levied for Subsequent Year	21,992,130	20,531,059
Unavailable Revenue - Delinquent Taxes	174,094	171,304
Total Deferred Inflows of Resources	22,166,224	20,702,363
Fund Balance:		
Nonspendable:		
Prepays	508,867	647,352
Restricted for:		
Operating Capital	2,213,575	1,625,492
Area Learning Center	1,982,978	2,206,150
Committed for:		
Program Carryover - Non Capital	766,029	1,037,994
Pro Pay Day	410,240	355,440
Unassigned	15,748,008	14,805,438
Total Fund Balance	21,629,697	20,677,866
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 59,108,668	\$ 54,833,178

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	2016		Over (Under) Final Budget	2015
	Final Budget	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 22,603,493	\$ 22,874,885	\$ 271,392	\$ 21,933,388
Earnings and Investments	-	83,544	83,544	38,607
Other	1,679,401	2,576,296	896,895	2,359,933
State Sources	88,916,372	90,837,480	1,921,108	90,062,883
Federal Sources	4,846,797	4,170,967	(675,830)	4,200,632
Total Revenues	<u>118,046,063</u>	<u>120,543,172</u>	<u>2,497,109</u>	<u>118,595,443</u>
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries	3,808,272	3,695,240	(113,032)	3,692,906
Employee Benefits	1,309,974	1,348,017	38,043	1,281,141
Purchased Services	283,380	273,340	(10,040)	209,703
Supplies and Materials	411,132	136,609	(274,523)	98,244
Capital Expenditures	88,441	34,282	(54,159)	47,743
Other Expenditures	48,582	48,821	239	52,188
Total Administration	<u>5,949,781</u>	<u>5,536,309</u>	<u>(413,472)</u>	<u>5,381,925</u>
District Support Services:				
Salaries	1,574,662	1,741,132	166,470	1,704,626
Employee Benefits	616,759	623,912	7,153	606,758
Purchased Services	851,598	980,305	128,707	1,104,335
Supplies and Materials	231,884	74,808	(157,076)	148,046
Capital Expenditures	30,061	53,139	23,078	94,900
Other Expenditures	498,312	58,367	(439,945)	24,657
Total District Support Services	<u>3,803,276</u>	<u>3,531,663</u>	<u>(271,613)</u>	<u>3,683,322</u>
Elementary and Secondary Regular Instruction:				
Salaries	38,056,481	34,692,114	(3,364,367)	35,402,232
Employee Benefits	13,903,576	15,152,429	1,248,853	14,311,351
Purchased Services	2,126,258	2,707,448	581,190	2,742,037
Supplies and Materials	790,223	1,299,738	509,515	1,203,239
Capital Expenditures	153,003	127,992	(25,011)	148,402
Other Expenditures	48,910	64,064	15,154	86,303
Total Elementary and Secondary Regular Instruction	<u>55,078,451</u>	<u>54,043,785</u>	<u>(1,034,666)</u>	<u>53,893,564</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>EXPENDITURES (Continued)</b>				
Current (Continued):				
Vocational Education Instruction:				
Salaries	\$ 958,556	\$ 830,536	\$ (128,020)	\$ 738,229
Employee Benefits	399,477	368,226	(31,251)	297,918
Purchased Services	264,734	195,406	(69,328)	279,021
Supplies and Materials	66,325	35,891	(30,434)	47,779
Capital Expenditures	-	21,883	21,883	-
Other Expenditures	-	170	170	625
Total Vocational Education Instruction	<u>1,689,092</u>	<u>1,452,112</u>	<u>(236,980)</u>	<u>1,363,572</u>
Special Education Instruction:				
Salaries	15,713,596	15,681,412	(32,184)	15,615,859
Employee Benefits	7,225,608	6,849,903	(375,705)	6,412,411
Purchased Services	1,816,042	1,459,417	(356,625)	1,591,727
Supplies and Materials	239,185	185,266	(53,919)	192,545
Capital Expenditures	262,313	140,398	(121,915)	220,930
Other Expenditures	160,329	139,063	(21,266)	136,203
Total Special Education Instruction	<u>25,417,073</u>	<u>24,455,459</u>	<u>(961,614)</u>	<u>24,169,675</u>
Instructional Support Services:				
Salaries	6,415,166	7,586,401	1,171,235	7,300,773
Employee Benefits	1,838,081	1,906,335	68,254	1,618,905
Purchased Services	815,298	573,494	(241,804)	595,281
Supplies and Materials	167,405	220,771	53,366	275,647
Capital Expenditures	257,500	485,012	227,512	801,234
Other Expenditures	16,494	47,643	31,149	110,454
Total Instructional Support Services	<u>9,509,944</u>	<u>10,819,656</u>	<u>1,309,712</u>	<u>10,702,294</u>
Pupil Support Services:				
Salaries	1,795,995	1,847,229	51,234	2,564,393
Employee Benefits	705,732	785,629	79,897	1,028,702
Purchased Services	6,356,695	6,887,092	530,397	6,597,793
Supplies and Materials	281,052	240,067	(40,985)	306,025
Capital Expenditures	16,320	3,167	(13,153)	79,563
Other Expenditures	1,995	3,478	1,483	502
Total Pupil Support Services	<u>9,157,789</u>	<u>9,766,662</u>	<u>608,873</u>	<u>10,576,978</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>EXPENDITURES (Continued)</b>				
Current (Continued):				
Sites and Buildings:				
Salaries	\$ 3,598,747	\$ 3,563,567	\$ (35,180)	\$ 3,496,101
Employee Benefits	1,458,656	1,681,429	222,773	1,417,930
Purchased Services	3,161,609	2,861,909	(299,700)	2,985,748
Supplies and Materials	564,588	715,893	151,305	650,184
Capital Expenditures	552,877	700,772	147,895	839,874
Other Expenditures	93,100	49,567	(43,533)	25,656
Total Sites and Buildings	<u>9,429,577</u>	<u>9,573,137</u>	<u>143,560</u>	<u>9,415,493</u>
Fiscal and Other Fixed Costs:				
Purchased Services	500,000	398,068	(101,932)	378,575
Debt Service:				
Principal	568,104	568,104	\$ -	\$ 687,478
Interest and Fiscal Charges	124,832	124,832	-	133,755
Total Debt Service	<u>692,936</u>	<u>692,936</u>	<u>-</u>	<u>821,233</u>
Total Expenditures	<u>121,227,919</u>	<u>120,269,787</u>	<u>(958,132)</u>	<u>120,386,631</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,181,856)	273,385	3,455,241	(1,791,188)
<b>OTHER FINANCING SOURCES</b>				
Insurance Recovery	-	359,861	359,861	4,818
Capital Lease Proceeds	-	318,585	318,585	503,645
Total Other Financing Sources	<u>-</u>	<u>678,446</u>	<u>678,446</u>	<u>508,463</u>
Net Change in Fund Balance	<u>\$ (3,181,856)</u>	951,831	<u>\$ 4,133,687</u>	(1,282,725)
<b>FUND BALANCE</b>				
Beginning of Year		<u>20,677,866</u>		<u>21,960,591</u>
End of Year		<u>\$ 21,629,697</u>		<u>\$ 20,677,866</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
FOOD SERVICE SPECIAL REVENUE FUND  
BALANCE SHEET  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 1,989,540	\$ 1,674,697
Receivables:		
Due from Minnesota Department of Education	10,284	48,019
Due from Federal Through the Minnesota Department of Education	140,652	437,411
Inventory	122,264	67,157
Total Assets	\$ 2,262,740	\$ 2,227,284
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 158,653	\$ 155,149
Payroll Deductions and Employer Contributions Payable	183,243	177,051
Accounts and Contracts Payable	50,908	43,228
Due to Other Funds	31,575	-
Unearned Revenue	95,722	96,397
Total Liabilities	520,101	471,825
 Fund Balance:		
Nonspendable:		
Inventory	122,264	67,157
Restricted for:		
Other Purposes	1,620,375	1,688,302
Total Fund Balance	1,742,639	1,755,459
Total Liabilities and Fund Balance	\$ 2,262,740	\$ 2,227,284

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
FOOD SERVICE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Earnings and Investments	\$ 4,500	\$ 5,426	\$ 926	\$ 2,288
Other - Primarily Meal Sales	2,243,835	1,639,510	(604,325)	1,688,935
State Sources	202,814	273,128	70,314	264,260
Federal Sources	3,007,910	3,660,582	652,672	3,420,885
Total Revenues	<u>5,459,059</u>	<u>5,578,646</u>	<u>119,587</u>	<u>5,376,368</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	1,584,760	2,075,815	491,055	1,643,908
Employee Benefits	613,644	666,802	53,158	624,251
Purchased Services	444,075	271,254	(172,821)	249,427
Supplies and Materials	2,678,423	2,521,870	(156,553)	2,454,680
Other Expenditures	6,000	10,491	4,491	7,101
Capital Outlay	175,000	45,234	(129,766)	37,312
Total Expenditures	<u>5,501,902</u>	<u>5,591,466</u>	<u>89,564</u>	<u>5,016,679</u>
Net Change in Fund Balance	<u>\$ (42,843)</u>	(12,820)	<u>\$ 30,023</u>	359,689
<b>FUND BALANCE</b>				
Beginning of Year		<u>1,755,459</u>		<u>1,395,770</u>
End of Year		<u>\$ 1,742,639</u>		<u>\$ 1,755,459</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
COMMUNITY SERVICE SPECIAL REVENUE FUND  
BALANCE SHEET  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 1,759,486	\$ 1,785,557
Receivables:		
Current Taxes	819,165	663,643
Delinquent Taxes	10,490	11,943
Accounts and Interest Receivable	142,475	61,628
Due from Minnesota Department of Education	133,577	119,889
Due from Federal Through the Minnesota Department of Education	-	4,525
Total Assets	\$ 2,865,193	\$ 2,647,185
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 167,015	\$ 128,420
Payroll Deductions and Employer Contributions Payable	138,731	113,816
Accounts and Contracts Payable	103,783	138,070
Due to Other Minnesota School Districts	3,995	-
Due to Other Governmental Units	1,917	12
Due to Other Funds	59,110	-
Unearned Revenue	288,410	194,338
Total Liabilities	762,961	574,656
Deferred Inflows:		
Property Taxes Levied for Subsequent Year	1,553,397	1,246,573
Unavailable Revenue - Delinquent Taxes	8,390	7,516
Total Deferred Inflows of Resources	1,561,787	1,254,089
Fund Balance:		
Restricted for:		
Community Education	128,399	392,880
Early Childhood and Family Education	101,519	192,407
School Readiness	297,545	199,726
Other Purposes	12,982	33,427
Total Fund Balance	540,445	818,440
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,865,193	\$ 2,647,185

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
COMMUNITY SERVICE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 1,246,573	\$ 1,237,759	\$ (8,814)	\$ 1,084,662
Earnings and Investments	-	4,653	4,653	2,256
Other - Primarily Tuition and Fees	3,825,969	3,777,360	(48,609)	3,782,824
State Sources	1,043,298	1,388,121	344,823	1,279,994
Federal Sources	30,590	29,069	(1,521)	32,788
Total Revenues	<u>6,146,430</u>	<u>6,436,962</u>	<u>290,532</u>	<u>6,182,524</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	3,692,871	3,897,101	204,230	3,592,988
Employee Benefits	1,069,726	1,282,520	212,794	1,066,665
Purchased Services	924,413	932,230	7,817	859,865
Supplies and Materials	382,356	498,353	115,997	439,897
Other Expenditures	12,575	5,601	(6,974)	14,488
Capital Outlay	120,000	99,152	(20,848)	96,051
Total Expenditures	<u>6,201,941</u>	<u>6,714,957</u>	<u>513,016</u>	<u>6,069,954</u>
Net Change in Fund Balance	<u>\$ (55,511)</u>	<u>(277,995)</u>	<u>\$ (222,484)</u>	<u>112,570</u>
<b>FUND BALANCE</b>				
Beginning of Year		<u>818,440</u>		<u>705,870</u>
End of Year		<u>\$ 540,445</u>		<u>\$ 818,440</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND  
BALANCE SHEET  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 39,029,210	\$ 73,872,715
Receivables:		
Accounts and Interest Receivable	98,913	19,234
Total Assets	\$ 39,128,123	\$ 73,891,949
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Payroll Deductions and Employer Contributions Payable	\$ 1,363	\$ 1,328
Accounts and Contracts Payable	8,551,716	1,392,431
Due to Other Funds	1,239	960,451
Total Liabilities	8,554,318	2,354,210
Fund Balance:		
Restricted for:		
Alternative Facilities Program	4,113,898	8,527,905
Restricted for Other Purposes	26,459,907	63,009,834
Total Fund Balance	30,573,805	71,537,739
Total Liabilities and Fund Balance	\$ 39,128,123	\$ 73,891,949

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	2016			2015
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 1,300,000	\$ 1,200,000	\$ (100,000)	\$ -
Earnings and Investments	18,000	351,453	333,453	16,205
Total Revenues	<u>1,318,000</u>	<u>1,551,453</u>	<u>233,453</u>	<u>16,205</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	66,900	68,550	1,650	66,900
Employee Benefits	26,328	26,487	159	25,460
Purchased Services	6,736,262	6,289,171	(447,091)	1,760,192
Capital Outlay	63,216,801	36,131,179	(27,085,622)	3,744,712
Bond Sale Costs	-	-	-	1,206,199
Total Expenditures	<u>70,046,291</u>	<u>42,515,387</u>	<u>(27,530,904)</u>	<u>6,803,463</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,728,291)	(40,963,934)	27,764,357	(6,787,258)
<b>OTHER FINANCING SOURCES</b>				
Sale of Bonds	-	-	-	64,485,000
Bond Premium	-	-	-	1,549,891
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,034,891</u>
Net Change in Fund Balance	<u>\$ (68,728,291)</u>	<u>(40,963,934)</u>	<u>\$ 27,764,357</u>	59,247,633
<b>FUND BALANCE</b>				
Beginning of Year		<u>71,537,739</u>		<u>12,290,106</u>
End of Year		<u>\$ 30,573,805</u>		<u>\$ 71,537,739</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DEBT SERVICE FUND  
BALANCE SHEET  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	Regular Debt Service	OPEB Debt Service	Totals	
			2016	2015
<b>ASSETS</b>				
Cash and Investments	\$ 46,172,105	\$ 1,084,945	\$ 47,257,050	\$ 6,740,163
Cash with Fiscal Agent	415,381	-	415,381	-
Receivables:				
Current Taxes	5,465,724	852,683	6,318,407	5,225,305
Delinquent Taxes	73,555	14,717	88,272	110,579
Due from Other Minnesota School Districts	270	-	270	-
Due from Minnesota Department of Education	18	-	18	-
Due from Other Governmental Units	16,222	-	16,222	16,222
Due from Other Funds	-	-	-	960,451
Total Assets	<u>\$ 52,143,275</u>	<u>\$ 1,952,345</u>	<u>\$ 54,095,620</u>	<u>\$ 13,052,720</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Deferred Inflows:				
Property Taxes Levied for Subsequent Year	\$ 10,364,753	\$ 1,616,959	\$ 11,981,712	\$ 9,815,101
Unavailable Revenue - Delinquent Taxes	59,561	12,018	71,579	69,151
Total Deferred Inflows of Resources	<u>10,424,314</u>	<u>1,628,977</u>	<u>12,053,291</u>	<u>9,884,252</u>
Fund Balance:				
Restricted for:				
Bond Refunding	40,291,809	-	40,291,809	20,233
Restricted for Other Purposes	<u>1,427,152</u>	<u>323,368</u>	<u>1,750,520</u>	<u>3,148,235</u>
Total Fund Balance	<u>41,718,961</u>	<u>323,368</u>	<u>42,042,329</u>	<u>3,168,468</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 52,143,275</u>	<u>\$ 1,952,345</u>	<u>\$ 54,095,620</u>	<u>\$ 13,052,720</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	2016				2015	
	Final Budgeted Amounts	Regular Debt Service	OPEB Debt Service	Total Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>REVENUES</b>						
Local Sources:						
Property Taxes	\$ 9,815,101	\$ 8,141,330	\$ 1,599,042	\$ 9,740,372	\$ (74,729)	\$ 10,194,283
Earnings and Investments	-	6,875	2,897	9,772	9,772	8,889
Other	197,905	197,905	-	197,905	-	194,661
State Sources	-	161	15	176	176	-
Total Revenues	<u>10,013,006</u>	<u>8,346,271</u>	<u>1,601,954</u>	<u>9,948,225</u>	<u>(64,781)</u>	<u>10,397,833</u>
<b>EXPENDITURES</b>						
Debt Service:						
Bond Principal	5,565,000	4,805,000	760,000	5,565,000	-	5,350,000
Bond Interest	5,671,468	4,847,568	823,900	5,671,468	-	4,362,842
Paying Agent Fees and Other	6,500	466,731	-	466,731	460,231	50,301
Total Expenditures	<u>11,242,968</u>	<u>10,119,299</u>	<u>1,583,900</u>	<u>11,703,199</u>	<u>460,231</u>	<u>9,763,143</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,229,962)	(1,773,028)	18,054	(1,754,974)	(525,012)	634,690
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Bonds	-	36,715,000	-	36,715,000	36,715,000	3,965,000
Bond Premium	-	3,913,835	-	3,913,835	3,913,835	1,059,293
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	(4,015,000)
Total Other Financing Sources	<u>-</u>	<u>40,628,835</u>	<u>-</u>	<u>40,628,835</u>	<u>40,628,835</u>	<u>1,009,293</u>
Net Change in Fund Balance	<u>\$ (1,229,962)</u>	38,855,807	18,054	38,873,861	<u>\$ 40,103,823</u>	1,643,983
<b>FUND BALANCE</b>						
Beginning of Year		<u>2,863,154</u>	<u>305,314</u>	<u>3,168,468</u>		<u>1,524,485</u>
End of Year		<u>\$ 41,718,961</u>	<u>\$ 323,368</u>	<u>\$ 42,042,329</u>		<u>\$ 3,168,468</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2016	2015
<b>ASSETS</b>						
Cash and Investments	\$ 248,389	\$ 7,560,380	\$ 4,313,322	\$ 13,629,425	\$ 25,751,516	\$ 26,411,604
Accounts Receivable	-	664	-	-	664	138
Interest Receivable	-	-	-	91,502	91,502	54,131
Due from Other Funds	-	2,358,854	-	329,961	2,688,815	525,651
Total Assets	<u>248,389</u>	<u>9,919,898</u>	<u>4,313,322</u>	<u>14,050,888</u>	<u>28,532,497</u>	<u>26,991,524</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Health and Dental Claims Payable	58,140	1,330,991	-	-	1,389,131	1,356,968
Due to Plan Participants	-	2,327,330	-	-	2,327,330	1,888,167
Severance Benefits Payable	-	-	214,068	-	214,068	322,358
Due to Other Funds	-	329,961	-	1,279,460	1,609,421	1,091,173
Total Current Liabilities	<u>58,140</u>	<u>3,988,282</u>	<u>214,068</u>	<u>1,279,460</u>	<u>5,539,950</u>	<u>4,658,666</u>
Noncurrent Liabilities:						
Severance Benefits Payable	-	-	1,496,875	-	1,496,875	1,817,748
Total Liabilities	<u>58,140</u>	<u>3,988,282</u>	<u>1,710,943</u>	<u>1,279,460</u>	<u>7,036,825</u>	<u>6,476,414</u>
<b>NET POSITION</b>						
Unrestricted	<u>\$ 190,249</u>	<u>\$ 5,931,616</u>	<u>\$ 2,602,379</u>	<u>\$ 12,771,428</u>	<u>\$ 21,495,672</u>	<u>\$ 20,515,110</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2016	2015
<b>OPERATING REVENUES</b>						
Charges for Services:	\$ 859,097	\$ 19,275,503	\$ 429,163	\$ 327,814	\$ 20,891,577	20,669,610
<b>OPERATING EXPENSES</b>						
Health Insurance Claim Payments	-	17,513,234	-	-	17,513,234	17,935,302
Dental Insurance Claim Payments	946,068	-	-	-	946,068	955,916
Severance Payments	-	-	516,016	-	516,016	242,289
OPEB Payments	-	-	-	1,323,688	1,323,688	1,513,038
Total Operating Expenses	<u>946,068</u>	<u>17,513,234</u>	<u>516,016</u>	<u>1,323,688</u>	<u>20,299,006</u>	<u>20,646,545</u>
Operating Income (Loss)	(86,971)	1,762,269	(86,853)	(995,874)	592,571	23,065
<b>NONOPERATING INCOME</b>						
Earnings on Investments	<u>781</u>	<u>34,405</u>	<u>12,372</u>	<u>340,433</u>	<u>387,991</u>	<u>254,358</u>
Change in Net Position	(86,190)	1,796,674	(74,481)	(655,441)	980,562	277,423
Net Position - Beginning	<u>276,439</u>	<u>4,134,942</u>	<u>2,676,860</u>	<u>13,426,869</u>	<u>20,515,110</u>	<u>20,237,687</u>
Net Position - Ending	<u>\$ 190,249</u>	<u>\$ 5,931,616</u>	<u>\$ 2,602,379</u>	<u>\$ 12,771,428</u>	<u>\$ 21,495,672</u>	<u>\$ 20,515,110</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2016  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2015)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Interfund Services Provided	\$ 859,097	\$ 17,441,636	\$ 429,163	\$ (2,147)	\$ 18,727,749	\$ 20,765,470
Payments for Health and Dental Claims	(939,835)	(16,718,180)	-	-	(17,658,015)	(18,278,387)
Payments to Employee OPEB	-	-	-	(1,135,401)	(1,135,401)	(1,043,376)
Payments for Severance Benefits	-	-	(945,179)	-	(945,179)	(434,465)
Net Cash Provided (Used) by Operating Activities	(80,738)	723,456	(516,016)	(1,137,548)	(1,010,846)	1,009,242
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest Received	781	34,543	12,372	303,062	350,758	248,503
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(79,957)	757,999	(503,644)	(834,486)	(660,088)	1,257,745
Cash and Cash Equivalents - Beginning	328,346	6,802,381	4,816,966	14,463,911	26,411,604	25,153,859
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 248,389</u>	<u>\$ 7,560,380</u>	<u>\$ 4,313,322</u>	<u>\$ 13,629,425</u>	<u>\$ 25,751,516</u>	<u>\$ 26,411,604</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating Income (Loss)	\$ (86,971)	\$ 1,762,269	\$ (86,853)	\$ (995,874)	\$ 592,571	\$ 23,065
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Increase in Accounts Receivable	-	(664)	-	-	(664)	-
(Increase) Decrease in Due from Other funds	-	(1,833,203)	-	(329,961)	(2,163,164)	95,860
Decrease in Due to HCSP	-	-	-	-	-	(178,460)
Increase in Claims Payable	6,233	25,930	-	-	32,163	612,831
Increase in Due to Plan Participants	-	439,163	-	-	439,163	-
Decrease in Severance Benefits Payable	-	-	(429,163)	-	(429,163)	(13,716)
Increase in Due to Other Funds	-	329,961	-	188,287	518,248	469,662
Total Adjustments	6,233	(1,038,813)	(429,163)	(141,674)	(1,603,417)	986,177
Net Cash Provided (Used) by Operating Activities	<u>\$ (80,738)</u>	<u>\$ 723,456</u>	<u>\$ (516,016)</u>	<u>\$ (1,137,548)</u>	<u>\$ (1,010,846)</u>	<u>\$ 1,009,242</u>
Total Cash and Investments per Statement of Net Position	\$ 248,389	\$ 7,560,380	\$ 4,313,322	\$ 13,629,425	\$ 25,751,516	\$ 26,411,604
Less: Investments Included in Cash and Investments	-	-	-	-	-	-
Total Cash and Cash Equivalents	<u>\$ 248,389</u>	<u>\$ 7,560,380</u>	<u>\$ 4,313,322</u>	<u>\$ 13,629,425</u>	<u>\$ 25,751,516</u>	<u>\$ 26,411,604</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS  
COMPLIANCE TABLE  
JUNE 30, 2016**

	AUDIT	UFARS	DIFFERENCE
<b>01 GENERAL FUND</b>			
Total Revenue	\$ 120,903,033	\$ 120,903,029	\$ 4
Total Expenditures	120,269,787	120,269,782	5
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	508,867	508,867	-
<i>Restricted:</i>			
403 Staff Development	-	-	-
405 Deferred Maintenance	-	-	-
406 Health and Safety	(75,889)	(75,889)	-
407 Capital Project Levy	-	-	-
408 Cooperative Programs	-	-	-
413 Projects Funded by COP	-	-	-
414 Operating Debt	-	-	-
416 Levy Reduction	-	-	-
417 Taconite Building Maintenance	-	-	-
424 Operating Capital	2,289,464	2,289,464	-
426 \$25 Taconite	-	-	-
427 Disabled Accessibility	-	-	-
428 Learning and Development	-	-	-
434 Area Learning Center	1,982,978	1,982,978	-
435 Contracted Alternative Programs	-	-	-
436 State-Approved Alternative Programs	-	-	-
438 Gifted and Talented	-	-	-
440 Teacher Development and Evaluations	-	-	-
441 Basic Skills Programs	-	-	-
445 Career and Technical Programs	-	-	-
448 Achievement and Integration	-	-	-
449 Sage Schools Crime Levy	-	-	-
451 QZAB Payments	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
453 Unfunded Severance & Retirement Levy	-	-	-
464 Restricted Fund Balance	-	-	-
<i>Committed:</i>			
418 Committed for Separation	-	-	-
461 Committed Fund Balance	1,176,269	1,176,269	-
<i>Assigned:</i>			
462 Assigned Fund Balance	-	-	-
<i>Unassigned:</i>			
422 Unassigned Fund Balance	15,748,008	15,748,008	-
<b>02 FOOD SERVICE</b>			
Total Revenue	5,578,646	5,578,648	(2)
Total Expenditures	5,591,466	5,591,467	(1)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	122,264	122,264	-
<i>Restricted:</i>			
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	1,620,375	1,620,375	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
<b>04 COMMUNITY SERVICE</b>			
Total Revenue	6,436,962	6,436,963	(1)
Total Expenditures	6,714,957	6,714,960	(3)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
426 \$25 Taconite	-	-	-
431 Community Education	128,399	128,399	-
432 E.C.F.E.	101,519	101,519	-
440 Teacher Development and Evaluations	-	-	-
444 School Readiness	297,545	297,545	-
447 Adult Basic Education	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	12,982	12,981	1
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS  
COMPLIANCE TABLE (CONTINUED)  
JUNE 30, 2016**

	AUDIT	UFARS	DIFFERENCE
<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	\$ 1,551,453	\$ 1,551,452	\$ 1
Total Expenditures	42,515,387	42,515,385	2
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
407 Capital Projects Levy	-	-	-
409 Alternative Facility Program	4,113,898	4,113,898	-
413 Projects Funded by COP	-	-	-
464 Restricted Fund Balance	26,459,907	26,459,908	(1)
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
<b>07 DEBT SERVICE</b>			
Total Revenue	8,346,271	8,346,272	(1)
Total Expenditures	10,119,299	10,119,300	(1)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	40,291,809	40,291,810	(1)
451 QZAB and QSCB Payments	-	-	-
464 Restricted Fund Balance	1,427,152	1,427,152	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
<b>08 TRUST</b>			
Total Revenue	984,909	984,909	-
Total Expenditures	944,966	944,966	-
<i>Net Position:</i>			
422 Net Position	201,048	201,048	-
<b>20 INTERNAL SERVICE</b>			
Total Revenue	20,611,321	20,611,321	-
Total Expenditures	18,975,318	18,975,319	(1)
<i>Net Position:</i>			
422 Net Position	8,724,244	8,724,245	(1)
<b>25 OPEB REVOCABLE TRUST</b>			
Total Revenue	668,247	668,247	-
Total Expenditures	1,323,688	1,323,688	-
<i>Net Position:</i>			
422 Net Position	12,771,428	12,771,427	1
<b>45 OPEB IRREVOCABLE TRUST</b>			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Net Position:</i>			
422 Net Position	-	-	-
<b>47 OPEB DEBT SERVICE</b>			
Total Revenue	1,601,954	1,601,955	(1)
Total Expenditures	1,583,900	1,583,900	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
464 Restricted Fund Balance	323,368	323,369	(1)
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

## STATISTICAL SECTION (UNAUDITED)

This part of the Independent School District No. 191 comprehensive annual financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	99
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	107
<b>Debt Capacity</b>	
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.	115
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	120
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to services the District provides and the activities it performs.	124

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 NET POSITION BY COMPONENT  
 LAST TEN FISCAL YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)**

	Fiscal Year			
	2007	2008	2009	2010
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 30,752,653	\$ 32,400,397	\$ 34,695,342	\$ 35,667,039
Restricted	1,500,870	1,944,889	3,733,631	1,832,117
Unrestricted	<u>2,851,758</u>	<u>3,581,251</u>	<u>12,052,404</u>	<u>14,610,991</u>
Total Governmental Activities Net Position	<u>\$ 35,105,281</u>	<u>\$ 37,926,537</u>	<u>\$ 50,481,377</u>	<u>\$ 52,110,147</u>

Source: District's financial records.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 34,407,587	\$ 33,135,086	\$ 30,342,438	\$ 30,452,283	\$ 27,062,458	\$ 22,196,478
2,161,029	5,216,979	6,159,342	5,749,042	7,527,306	6,488,027
16,668,510	19,384,308	22,916,072	21,984,806	(58,671,372)	(51,635,923)
<u>\$ 53,237,126</u>	<u>\$ 57,736,373</u>	<u>\$ 59,417,852</u>	<u>\$ 58,186,131</u>	<u>\$ (24,081,608)</u>	<u>\$ (22,951,418)</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	Fiscal Year			
	2007	2008	2009	2010
<b>Expenses</b>				
Governmental Activities:				
Administration	\$ 4,589,197	\$ 5,027,845	\$ 4,950,096	\$ 4,849,650
District Support Services	3,065,225	3,126,850	3,390,913	3,361,532
Elementary and Secondary Regular Instruction	44,975,789	45,515,887	47,519,413	50,102,667
Vocational Education Instruction	1,378,881	1,526,776	1,632,973	1,551,879
Special Education Instruction	22,411,625	23,681,196	22,145,039	21,734,681
Instructional Support Services	6,550,614	6,153,326	7,501,043	8,045,291
Pupil Support Services	8,020,842	8,557,826	8,603,916	9,780,469
Sites and Buildings	9,052,668	8,191,449	8,522,420	14,180,528
Fiscal and Other Fixed Cost Programs	339,705	209,332	264,411	202,269
Food Service	4,290,681	4,511,341	4,679,838	4,233,044
Community Service	7,725,833	7,208,037	6,799,003	6,824,402
Unallocated Depreciation	3,644,915	4,056,496	4,397,939	-
Interest and Fiscal Charges on Debt	1,972,633	2,789,012	3,598,995	4,177,493
Total Governmental Activities Expenses	<u>118,018,608</u>	<u>120,555,373</u>	<u>124,005,999</u>	<u>129,043,905</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
Administration	-	-	-	-
District Support Services	-	-	-	-
Regular Instruction	-	-	-	-
Vocational Education Instruction	-	-	-	-
Special Education Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
Pupil Support Services	-	-	-	-
Sites and Buildings	-	-	-	-
Food Service	-	-	-	-
Community Service	-	-	-	-
Charges for Services:	8,783,122	8,861,528	8,757,337	7,950,985
Operating Grants and Contributions	24,882,103	27,942,642	26,465,588	33,468,257
Capital Grants and Contributions	-	-	-	2,406,218
Total Governmental Activities Program Revenue	<u>33,665,225</u>	<u>36,804,170</u>	<u>35,222,925</u>	<u>43,825,460</u>
<b>Net Expense</b>				
Governmental Activities	(84,353,383)	(83,751,203)	(88,783,074)	(85,218,445)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes:				
Property Taxes, Levied for General Purposes	15,197,534	15,333,736	23,788,718	24,227,785
Property Taxes, Levied for Capital Projects	3,587,533	1,220,877	1,997,143	1,659,108
Property Taxes, Levied for Community Service	954,054	1,050,146	821,623	883,211
Property Taxes, Levied for Debt Service	3,823,407	5,288,249	6,125,262	6,721,713
General Grants and Aids	60,119,086	61,627,214	62,750,280	52,784,986
Other General Revenues	2,399,261	505,762	765,767	96,418
Investment Earnings	1,330,212	1,546,475	1,059,429	473,994
Total Governmental Activities	<u>87,411,087</u>	<u>86,572,459</u>	<u>97,308,222</u>	<u>86,847,215</u>
<b>Change in Net Position</b>	<u>\$ 3,057,704</u>	<u>\$ 2,821,256</u>	<u>\$ 8,525,148</u>	<u>\$ 1,628,770</u>

Source: District's financial records.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 4,570,736	\$ 4,913,118	\$ 5,017,728	\$ 5,222,596	\$ 5,495,447	\$ 5,372,409
3,551,635	4,003,191	3,558,217	3,395,055	3,719,700	2,732,153
50,974,493	50,611,296	50,949,918	51,729,124	52,233,831	51,786,010
1,480,298	1,492,225	1,312,146	1,236,118	1,376,740	1,399,185
22,682,654	19,023,796	20,061,117	22,197,325	24,497,781	23,575,099
7,754,442	6,062,033	7,811,846	10,268,318	10,962,774	10,534,435
10,026,146	9,807,447	9,868,782	10,347,505	10,621,468	9,691,454
15,784,580	15,200,182	17,070,641	15,688,853	16,747,542	19,295,728
210,020	251,997	295,956	359,332	378,575	398,068
4,291,762	4,323,546	4,900,535	4,945,020	5,059,060	5,535,377
6,437,058	5,381,854	5,011,420	5,852,106	6,151,189	6,580,796
-	-	-	-	-	-
4,141,447	4,601,698	4,274,825	4,487,298	6,948,424	6,781,498
<u>131,905,271</u>	<u>125,672,383</u>	<u>130,133,131</u>	<u>135,728,650</u>	<u>144,192,531</u>	<u>143,682,212</u>
380	544	1,029	3,075	194,914	210,784
127,990	134,569	109,146	107,339	-	-
1,017,919	806,875	938,224	835,616	716,947	800,869
14,397	4,577	2,168	-	-	-
219,159	258,340	314,860	401,262	351,834	381,559
3,932	2,925	777	725	262	112
79,144	71,789	53,446	52,946	164,802	64,797
166,728	164,797	236,430	399,322	273,804	223,790
2,059,988	1,949,840	1,961,046	1,807,330	1,688,935	1,621,218
4,388,387	3,836,094	3,250,050	3,389,114	3,457,191	3,390,724
-	-	-	-	-	-
29,054,228	27,077,411	27,428,931	29,387,695	29,737,748	29,394,748
852,644	910,472	903,453	985,391	1,398,776	1,236,991
<u>37,984,896</u>	<u>35,218,233</u>	<u>35,199,560</u>	<u>37,369,815</u>	<u>37,985,213</u>	<u>37,325,592</u>
(93,920,375)	(90,454,150)	(94,933,571)	(98,358,835)	(106,207,318)	(106,356,620)
32,482,605	22,636,895	24,589,073	15,967,774	21,784,467	22,877,675
-	-	-	-	-	1,200,000
1,404,146	941,361	985,656	484,038	1,077,297	1,238,633
8,134,891	8,522,512	8,982,183	9,373,229	10,125,067	9,742,800
52,461,003	62,107,115	61,702,475	71,455,903	68,576,907	70,513,775
88,302	287,108	278,153	294,357	728,393	1,071,088
476,407	458,406	77,510	348,647	322,603	842,839
<u>95,047,354</u>	<u>94,953,397</u>	<u>96,615,050</u>	<u>97,923,948</u>	<u>102,614,734</u>	<u>107,486,810</u>
<u>\$ 1,126,979</u>	<u>\$ 4,499,247</u>	<u>\$ 1,681,479</u>	<u>\$ (434,887)</u>	<u>\$ (3,592,584)</u>	<u>\$ 1,130,190</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	Fiscal Year			
	2007	2008	2009	2010
<b>General Fund</b>				
Reserved	\$ 2,393,792	\$ 2,880,170	\$ 4,276,972	\$ 2,636,276
Unreserved, Designated	2,880,780	2,318,619	5,090,162	2,352,197
Unreserved, Undesignated	1,821,361	4,070,656	9,572,656	11,044,500
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 7,095,933</u>	<u>\$ 9,269,445</u>	<u>\$ 18,939,790</u>	<u>\$ 16,032,973</u>
<b>All Other Governmental Funds</b>				
Reserved	\$ 11,041,796	\$ 28,335,079	\$ 14,370,010	\$ 5,943,846
Unreserved, Reported in:	1,962,014	2,121,115	2,733,039	2,094,857
Nonspendable	-	-	-	-
Restricted, Reported in:	-	-	-	-
Unassigned, Reported in:	-	-	-	-
All Other Governmental Funds	<u>\$ 13,003,810</u>	<u>\$ 30,456,194</u>	<u>\$ 17,103,049</u>	<u>\$ 8,038,703</u>
Total All Funds	<u>\$ 20,099,743</u>	<u>\$ 39,725,639</u>	<u>\$ 36,042,839</u>	<u>\$ 24,071,676</u>

Source: District's financial records

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
278,075	189,006	270,695	256,197	647,352	-
2,851,833	3,562,528	3,867,464	3,633,869	3,831,642	4,196,553
2,903,318	2,519,534	1,903,201	2,067,348	1,393,434	1,176,269
11,508,180	15,451,213	17,472,471	16,003,177	14,805,438	15,748,008
<u>\$ 17,541,406</u>	<u>\$ 21,722,281</u>	<u>\$ 23,513,831</u>	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
11,415	15,084	22,033	26,984	67,157	122,264
22,187,616	12,897,157	23,784,859	15,889,247	77,192,716	74,776,954
(15,929)	-	-	-	-	-
<u>\$ 22,183,102</u>	<u>\$ 12,912,241</u>	<u>\$ 23,806,892</u>	<u>\$ 15,916,231</u>	<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>
<u>\$ 39,724,508</u>	<u>\$ 34,634,522</u>	<u>\$ 47,320,723</u>	<u>\$ 37,876,822</u>	<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	Fiscal Year			
	2007	2008	2009	2010
<b>Revenues</b>				
Local Sources:				
Property Taxes	\$ 23,539,825	\$ 22,834,837	\$ 32,553,680	\$ 33,312,791
Earnings on Investments	1,247,589	1,405,009	1,021,884	174,360
Other	10,867,020	10,000,580	9,829,361	8,905,536
State Sources	79,054,439	82,213,084	82,343,720	74,486,292
Federal Sources	5,946,750	6,462,561	5,893,647	13,308,330
Total Revenues	<u>120,655,623</u>	<u>122,916,071</u>	<u>131,642,292</u>	<u>130,187,309</u>
<b>Expenditures</b>				
Current:				
Administration	4,554,716	4,657,727	6,140,806	4,740,928
District Support Services	3,010,817	3,105,926	3,511,356	3,316,627
Elementary and Secondary Regular Instruction	45,404,777	45,261,251	56,188,736	49,316,260
Vocational Education Instruction	1,374,353	1,523,789	1,835,088	1,575,805
Special Education Instruction	22,382,206	23,754,715	25,938,318	21,044,299
Instructional Support Services	6,550,399	6,118,765	8,143,797	7,091,658
Pupil Support Services	7,988,227	8,525,680	9,355,083	9,584,890
Sites and Buildings	8,644,151	8,588,916	10,478,601	8,847,651
Fiscal and Other Fixed Cost Programs	339,705	209,332	264,411	202,269
Food Service	4,256,652	4,468,774	4,558,646	4,160,351
Community Service Fund	7,534,481	7,175,595	7,392,208	6,761,386
Capital Outlay	5,717,413	14,938,638	16,613,204	14,247,559
Debt Service:				
Principal	3,257,392	3,557,799	3,746,517	3,750,000
Interest and Fiscal Charges	2,048,236	2,549,048	3,475,367	4,055,731
Total Expenditures	<u>123,063,525</u>	<u>134,435,955</u>	<u>157,642,138</u>	<u>138,695,414</u>
<b>Deficiency of Revenues Under Expenditures</b>	(2,407,902)	(11,519,884)	(25,999,846)	(8,508,105)
<b>Other Financing Sources (Uses)</b>				
Proceeds from Debt Issuance	14,925,000	30,580,000	18,580,000	-
Refunding Bonds Issued	-	17,110,000	-	-
Premium on Bonds	7,301	338,143	266,733	-
Payments to Refunded Bond Escrow Agent	-	(17,535,000)	-	-
Capital Leases	-	152,637	875,000	1,103,500
Proceeds from Sale of Equipment	-	-	-	4,135
Proceeds from Insurance Recovery	-	-	-	2,571
Transfers In	841,373	500,000	3,377,203	345,512
Transfers Out	(841,373)	-	(781,890)	(4,918,776)
Total Other Financing Sources (Uses)	<u>14,932,301</u>	<u>31,145,780</u>	<u>22,317,046</u>	<u>(3,463,058)</u>
<b>Net Change in Fund Balances</b>	<u>\$ 12,524,399</u>	<u>\$ 19,625,896</u>	<u>\$ (3,682,800)</u>	<u>\$ (11,971,163)</u>
Debt Service as a Percentage of Noncapital Expenditures	4.52%	5.11%	5.12%	6.27%

Sources: District's financial records

Fiscal Year						
2011	2012	2013	2014	2015	2016	
\$ 42,027,958	\$ 32,233,016	\$ 34,586,475	\$ 25,795,703	\$ 33,212,333	\$ 35,053,016	
31,677	37,064	49,189	73,673	68,245	454,848	
9,132,181	8,144,240	8,356,020	8,627,885	8,026,353	8,191,071	
73,572,503	81,833,895	82,364,820	92,656,912	91,607,137	92,498,905	
7,828,467	7,371,690	6,438,224	7,584,795	7,654,305	7,860,618	
<u>132,592,786</u>	<u>129,619,905</u>	<u>131,794,728</u>	<u>134,738,968</u>	<u>140,568,373</u>	<u>144,058,458</u>	
4,479,834	4,653,413	4,989,116	5,165,097	5,381,925	5,536,309	
3,503,874	3,844,968	3,554,671	3,413,639	3,683,322	3,531,663	
50,623,741	50,600,018	50,345,903	51,801,948	53,893,564	54,043,785	
1,457,705	1,498,920	1,313,835	1,239,045	1,363,572	1,452,112	
22,217,684	19,095,676	19,864,118	22,223,518	24,169,675	24,455,459	
6,817,957	4,999,515	7,436,464	10,207,507	10,702,294	10,819,656	
10,012,614	9,766,628	9,865,911	10,358,327	10,576,978	9,766,662	
9,590,961	8,934,219	9,226,327	10,722,992	9,415,493	9,573,137	
210,020	251,997	295,956	359,332	378,575	398,068	
4,222,507	4,145,547	4,633,338	4,934,679	5,016,679	5,546,232	
6,387,759	5,316,732	4,996,977	5,879,995	6,069,954	6,615,805	
7,521,788	12,116,836	10,265,759	7,425,642	5,597,264	42,659,773	
4,480,000	5,126,777	5,333,428	5,921,060	6,037,478	6,133,104	
4,165,905	4,626,776	4,537,801	4,780,920	5,753,097	6,263,031	
<u>135,692,349</u>	<u>134,978,022</u>	<u>136,659,604</u>	<u>144,433,701</u>	<u>148,039,870</u>	<u>186,794,796</u>	
(3,099,563)	(5,358,117)	(4,864,876)	(9,694,733)	(7,471,497)	(42,736,338)	
16,575,000	-	16,910,000	-	68,450,000	36,715,000	
-	-	-	-	-	-	
328,926	-	612,872	-	2,609,184	3,913,835	
-	-	-	-	(4,015,000)	-	
-	-	-	-	503,645	318,585	
1,050	5,500	7,081	5,535	-	-	
1,847,419	262,631	21,124	245,297	4,818	359,861	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>18,752,395</u>	<u>268,131</u>	<u>17,551,077</u>	<u>250,832</u>	<u>67,552,647</u>	<u>41,307,281</u>	
<u>\$ 15,652,832</u>	<u>\$ (5,089,986)</u>	<u>\$ 12,686,201</u>	<u>\$ (9,443,901)</u>	<u>\$ 60,081,150</u>	<u>\$ (1,429,057)</u>	
6.75%	7.94%	7.81%	7.81%	8.28%	8.45%	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE AND LEVY TYPE  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)**

Fiscal Year	Property Tax					Total
	General Fund	Community Service	Capital Projects - Building Construction Fund	Debt Service		
2007	\$ 15,171,998	\$ 953,184	\$ 3,050,000	\$ 3,827,110	\$ 23,002,292	
2008	15,295,699	1,047,297	3,587,533	5,270,964	25,201,493	
2009	23,644,333	819,197	1,220,877	6,093,007	31,777,414	
2010	24,098,279	878,490	1,997,143	6,685,783	33,659,695	
2011	32,487,487	1,404,357	1,650,239	8,136,114	43,678,197	
2012	22,730,154	945,239	-	8,557,623	32,233,016	
2013	24,610,109	986,499	-	8,989,867	34,586,475	
2014	15,949,634	483,488	-	9,362,581	25,795,703	
2015	21,933,388	1,084,662	-	10,194,283	33,212,333	
2016	22,874,885	1,237,759	1,200,000	9,740,372	35,053,016	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
TAX CAPACITIES AND MARKET VALUE  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

For Taxes Collectible	Tax Capacity Valuation			
	Agricultural	Non-Agricultural	Fiscal Disparities	
			Contribution	Distribution
<b>Dakota County</b>				
2007	\$ 5,593	\$ 62,916,334	\$ (7,109,777)	\$ 5,607,561
2008	-	65,729,936	(8,091,910)	6,426,990
2009	3,939	65,915,092	(8,836,371)	7,374,378
2010	-	62,585,735	(9,383,424)	7,552,685
2011	-	58,466,834	(9,345,125)	7,373,077
2012	-	54,554,627	(8,854,516)	6,837,908
2013	-	51,366,003	(8,772,069)	6,412,676
2014	-	52,188,920	(8,671,256)	5,990,040
2015	-	56,421,607	(8,676,317)	5,954,015
2016		58,689,449	(9,336,149)	6,108,398
<b>Scott County</b>				
2007	\$ 19,223	\$ 16,020,780	\$ (1,999,151)	\$ 1,153,516
2008	29,720	17,143,352	(2,095,903)	1,332,264
2009	48,777	17,856,869	(2,448,215)	1,472,452
2010	-	17,839,926	(2,694,919)	771,610
2011	57,863	17,551,138	(2,897,114)	1,807,108
2012	50,493	16,234,341	(2,860,834)	1,531,944
2013	25,851	15,105,539	(2,725,855)	1,482,916
2014	52,993	15,700,702	(2,700,526)	1,377,863
2015	43,898	17,077,271	(2,698,085)	1,416,364
2016	76,637	18,097,758	(3,064,523)	1,523,727

Source: School Tax Report issued by the Minnesota Department of Education and Scott and Dakota Counties

<u>Tax Increment</u>	<u>Total Taxable</u>	<u>Taxable Market Value</u>	<u>Tax Capacity as a Percentage of Market Value</u>
\$ (5,573,580)	\$ 55,846,131	\$ 5,130,646,250	1.09
(6,374,112)	57,690,904	5,318,277,150	1.08
(6,346,758)	58,110,280	5,274,098,550	1.10
(6,063,844)	54,691,152	4,952,096,500	1.10
(3,707,982)	52,786,804	4,605,222,400	1.15
(3,458,759)	49,079,260	4,504,133,750	1.09
(3,304,385)	45,702,225	4,281,610,850	1.07
(1,304,367)	48,203,337	4,345,185,225	1.11
(1,832,040)	51,867,265	4,692,482,625	1.11
(3,169,684)	52,292,014	4,865,451,265	1.07
\$ (1,502,024)	\$ 13,692,344	\$ 1,318,036,150	1.04
(1,590,462)	14,818,971	1,396,175,400	1.06
(138,233)	16,791,650	1,442,672,150	1.16
(129,985)	15,786,632	1,404,193,900	1.12
(36,196)	16,482,799	1,377,039,800	1.20
(26,264)	14,929,680	1,334,288,700	1.12
(25,738)	13,862,713	1,263,549,300	1.10
(25,738)	14,405,294	1,318,625,200	1.09
-	15,839,448	1,430,354,300	1.11
(81,937)	16,551,662	1,505,076,100	1.10

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS  
(UNAUDITED)**

Rate	Tax Collection Year	ISD No. 191	Overlapping Rates				
			Municipalities				
			Apple Valley	Burnsville	Eagan	Savage	Shakopee
Tax Capacity Rate	2007	0.18152	0.34891	0.34564	0.26804	0.50155	0.31939
Market Value Rate	2007	0.15852	0.01714	-	0.01574	0.01815	0.00728
Tax Capacity Rate	2008	0.19374	0.35537	0.35005	0.19374	0.48356	0.31925
Market Value Rate	2008	0.26397	0.01736	-	0.01526	0.01937	0.00537
Tax Capacity Rate	2009	0.19821	0.37083	0.36088	0.19821	0.46013	0.32630
Market Value Rate	2009	0.24439	0.03109	-	0.01516	0.01984	0.00651
Tax Capacity Rate	2010	0.20651	0.39848	0.38568	0.30407	0.47335	0.33710
Market Value Rate	2010	0.26401	0.03372	-	0.01603	0.01523	0.00555
Tax Capacity Rate	2011	0.21854	0.42388	0.42598	0.33675	0.48278	0.34731
Market Value Rate	2011	0.27427	0.03750	-	0.01704	0.01543	0.00342
Tax Capacity Rate	2012	0.21881	0.44110	0.43213	0.34553	0.51123	0.36655
Market Value Rate	2012	0.28538	0.04169	-	0.01644	0.00160	0.00035
Tax Capacity Rate	2013	0.26168	0.49210	0.47021	0.38272	0.55508	0.41996
Market Value Rate	2013	0.29632	0.02122	-	0.01726	0.00169	0.00047
Tax Capacity Rate	2014	0.25661	0.47891	0.46670	0.38250	0.55278	0.41437
Market Value Rate	2014	0.26308	0.02124	-	0.01696	0.00161	0.00052
Tax Capacity Rate	2015	0.24554	0.45274	0.44790	0.36525	0.51742	0.37862
Market Value Rate	2015	0.26015	0.02036	-	0.01564	0.00148	0.00054
Tax Capacity Rate	2016	0.31065	0.44721	0.46525	0.37097	0.49905	0.37902
Market Value Rate	2016	0.24692	0.01994	-	0.01490	0.00141	0.00061

\* Tax capacity rates only.

Source: Dakota and Scott Counties

Overlapping Rates					
Counties		Special Taxing Districts		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
0.25127	0.33140	0.05731	0.04104	0.83574	1.06860
-	-	-	-	-	-
0.25184	0.32646	0.05792	0.04179	0.85355	1.05775
-	-	-	-	-	-
0.25808	0.32684	0.06152	0.04280	0.87869	1.03776
-	-	-	-	-	-
0.27261	0.33237	0.05868	0.04938	0.92348	1.06161
-	-	-	-	-	-
0.29149	0.35541	0.05798	0.04649	0.99399	1.10322
-	-	-	-	-	-
0.31426	0.38802	0.06407	0.05081	1.02927	1.16887
-	-	-	-	-	-
0.33421	0.40674	0.07009	0.05250	1.13619	1.27600
-	-	-	-	-	-
0.31827	0.39720	0.06772	0.05062	1.10930	1.25721
-	-	-	-	-	-
0.29633	0.36640	0.06201	0.04692	1.05178	1.17628
-	-	-	-	-	-
0.28570	0.36175	0.06288	0.04670	1.12448	1.21815
-	-	-	-	-	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PRINCIPAL PROPERTY TAXPAYERS  
FISCALYEAR 2013 AND 2005  
(UNAUDITED)**

Taxpayer	2015			2006	
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank
Xcel Energy	\$ 3,099,777	1	3.97%	\$ 2,203,277	1
Paragon Outlets Eagan LLC	1,739,250	2	2.23%		
Kraus-Anderson, Inc.				409,630	2
Minnegasco, Inc.	498,780	3	0.64%	399,840	3
Wal-Mart	431,019	4	0.55%		
Rosemount, Inc.	382,400	5	0.49%		
Individual	356,783	6	0.46%	334,568	5
Rosemount Aerospace, Inc.	339,326	7	0.43%		
Cargill Inc.	320,775	8	0.41%		
Hudson Redwood Rave Hill LLC	317,159	9	0.41%		
Summit Park, LLC	313,097	10	0.00	313,303	6
Shakopee Crossing, LP				245,732	8
IRET Properties				352,433	4
Heather Brook Apartments, Inc.				287,502	7
Sam's Real Estate Business				244,620	9
Osprey Properties, LLLP				243,751	10
<b>Total</b>	<b>\$ 7,798,366</b>		<b>9.99%</b>	<b>\$ 5,034,656</b>	

Source: 2016B Official Statement Documents based on Current Property Valuations, Net Tax Capacity by Classification, Trend of Valuations and Larger Taxpayers have been furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

For Taxes Collectible	Original Levy				Collections	
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	First Year Levy Recognized	
					Amount	Percentage of Levy
2007	\$ 21,027,101	\$ 2,420,128	\$ 601,214	\$ 24,048,443	\$ 23,707,092	98.6 %
2008	29,681,732	2,671,977	620,074	32,973,783	32,456,046	98.4
2009	28,932,086	4,135,629	642,114	33,709,829	14,572,244	43.2
2010	28,999,757	4,149,020	691,398	33,840,175	14,282,750	42.2
2011	28,895,825	4,377,847	691,398	33,965,070	14,789,335	43.5
2012	28,884,537	4,114,550	- *	32,999,087	14,914,934	45.2
2013	30,296,042	4,092,005	-	34,388,047	15,292,779	44.5
2014	29,362,825	4,222,030	-	33,584,855	15,248,908	45.4
2015	31,025,345	3,839,822	-	34,865,167	16,303,858	46.8
2016	35,119,563	3,851,095		38,970,658	18,419,963	47.3

\* Property tax credits replaced by homestead market value exclusion in 2012

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

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

Note 3: Only a portion of the taxes levied for the most recent fiscal year is collected by June 30.

Source: State of Minnesota School Tax Report

Received in Subsequent Years	Collections		Uncollected Taxes Receivable as of June 30, 2016			
	Total to Date		Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 341,351	\$ 24,048,443	100.0 %	\$ -	- %	\$ -	- %
517,737	32,973,783	100.0	-	-	-	-
19,113,276	33,685,520	99.9	24,309	0.1	-	-
19,551,947	33,834,697	100.0	5,478	0.0	-	-
19,134,810	33,924,145	99.9	40,925	0.1	-	-
18,023,934	32,938,868	99.8	60,219	0.2	-	-
18,723,472	34,016,251	98.9	371,796	1.1	-	-
18,069,740	33,318,648	99.2	266,207	0.0	-	-
18,320,268	34,624,126	99.3	241,041	0.0	-	-
-	18,419,963	47.3	-	-	20,550,695	52.7
			<u>\$ 1,009,975</u>		<u>\$ -</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Governmental Activities				Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Capital Leases	Special Assessments	Total Primary Government		
2007	\$ 50,820,000	\$ 3,785,779	\$ 85,206	\$ 54,690,985	1.98 %	\$ 827
2008	77,895,000	3,471,889	73,934	81,440,823	3.10	1,231
2009	93,005,000	4,083,815	60,491	97,149,306	3.83	1,468
2010	89,255,000	4,897,473	47,048	94,199,521	3.65	1,398
2011	101,350,000	4,401,353	33,606	105,784,959	3.90	1,570
2012	96,710,000	3,914,576	20,163	100,644,739	3.59	1,494
2013	108,795,000	3,406,148	6,721	112,207,869	3.84	1,666
2014	103,405,000	2,875,088	-	106,280,088	3.56	1,578
2015	162,490,000	2,691,255	-	165,181,255	5.29	2,452
2016	193,640,000	2,447,817	-	196,087,817	6.28	2,911

N/A - Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RATIO OF NET GENERAL OBLIGATIONS BONDED DEBT  
TO TAX CAPACITY AND NET GENERAL OBLIGATIONS BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Tax Capacity	Percent Net Debt to Tax Capacity	Percent of Estimated Actual Market Value of Property (1)	Estimated Population	Net Bonded Debt per Capita
2007	\$ 50,820,000	\$ 1,463,285	\$ 49,356,715	\$ 69,538,475	70.98 %	0.77 %	66,158	\$ 746
2008	77,895,000	1,781,004	76,113,996	72,509,875	104.97	1.13	66,158	1,150
2009	93,005,000	2,250,541	90,754,459	74,901,930	121.16	1.35	66,158	1,372
2010	89,255,000	1,484,872	87,770,128	70,477,784	124.54	1.38	67,370	1,303
2011	101,350,000	1,384,060	99,965,940	69,269,603	144.31	1.67	67,370	1,484
2012	96,710,000	1,317,768	95,392,232	64,008,940	149.03	1.63	67,370	1,416
2013	108,795,000	1,971,332	106,823,668	59,564,938	179.34	1.93	67,370	1,586
2014	103,405,000	1,252,357	102,152,643	62,608,631	163.16	1.80	67,370	1,516
2015	162,490,000	3,168,468	159,321,532	67,706,713	235.31	2.60	67,370	2,365
2016	193,640,000	42,042,329	151,597,671	68,843,676	220.21	2.38	67,370	2,250

(1) - See the Schedule of Tax Capacities and Market Value for information on the market value of the District's property.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DIRECT AND OVERLAPPING DEBT  
JUNE 30, 2015  
(UNAUDITED)**

Governmental Unit	2015/2016 Taxable Net Tax Capacity	Bonded Debt	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 78,073,554	\$ 193,640,000	100.0000 %	\$ 193,640,000
Overlapping Debt				
Dakota County	404,931,089	21,455,000	11.6088	2,490,662
Scott County	167,963,574	59,695,000	10.0840	6,019,648
City of Apple Valley	45,443,309	19,260,000	0.8397	161,731
City of Burnsville	58,931,932	27,670,000	67.1316	18,575,325
City of Eagan	75,474,030	30,585,000	9.3595	2,862,590
City of Savage	32,353,120	46,750,000	46.8871	21,919,741
City of Shakopee	45,839,993	6,530,000	3.8569	251,856
Metropolitan Council	3,475,781,104	187,745,000	1.8397	3,454,001
Total Overlapping Debt				<u>55,735,554</u>
Total Direct and Overlapping Debt				<u><u>\$ 249,375,554</u></u>

Note: For the Metropolitan Council, the above debt includes all outstanding general obligation debt, as well as general obligation sewer revenue, wastewater revenue, radio revenue bonds, and lease obligations outstanding, all of which are supported entirely by revenues and have not been included in the overlapping debt or debt ratios sections. The method used to determine the percentage of overlapping debt is representative of area and geographic jurisdiction.

Source: Dakota and Scott Counties

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	Fiscal Year			
	2007	2008	2009	2010
Debt Limit	\$ 967,302,360	\$ 1,007,167,883	\$ 1,007,515,605	\$ 953,443,560
Total Net Debt Applicable to Limit	49,356,715	76,113,996	90,754,459	87,770,128
Legal Debt Margin	<u>\$ 917,945,645</u>	<u>\$ 931,053,887</u>	<u>\$ 916,761,146</u>	<u>\$ 865,673,432</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	5.10%	7.56%	9.01%	9.21%

Note: Effective for the year 2003 and later, state finance law requires the District's outstanding general obligation debt should not exceed 15% of total market property value. Prior to 2003, the percentage was 10%. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 848,890,728	\$ 827,181,211	\$ 883,979,884	\$ 906,296,696	\$ 951,986,716	\$ 1,011,131,704
99,865,128	95,325,940	106,823,668	102,152,643	159,321,532	151,597,671
<u>\$ 749,025,600</u>	<u>\$ 731,855,271</u>	<u>\$ 777,156,216</u>	<u>\$ 804,144,053</u>	<u>\$ 792,665,184</u>	<u>\$ 859,534,033</u>
11.76%	11.52%	12.08%	11.27%	16.74%	14.99%

Legal Debt Margin Calculation for Fiscal Year 2016

Market Value	(1)	\$ 6,740,878,029
Debt Limit (15% of Market Value)		1,011,131,704
Debt Applicable to Limit:		
General Obligation Bonds		193,640,000
Less: Amount Set Aside for Repayment of General Obligation Debt		<u>(42,042,329)</u>
Total Net Debt Applicable to Limit		<u>151,597,671</u>
Legal Debt Margin		<u>\$ 859,534,033</u>

(1) Per Series 2016B Bond Official Statement

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DEMOGRAPHICS AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Calendar Year	Population (1)	Estimated Personal Income (1)	Per Capita Personal Income (2)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
2006	61,048	\$ 2,630,863,560	\$ 43,095	66,158	10,402	3.5
2007	61,393	2,765,447,685	45,045	66,158	10,213	4.1
2008	61,393	2,625,901,396	42,772	66,158	9,961	4.9
2009	61,081	2,538,037,712	41,552	66,158	9,826	7.4
2010	60,306	2,583,689,958	42,843	67,370	9,770	6.7
2011	60,664	2,709,982,208	44,672	67,370	9,585	6.2
2012	60,664	2,804,314,728	46,227	67,370	9,576	5.1
2013	61,061	2,922,135,216	47,856	67,370	9,468	4.5
2014	61,300	2,985,984,300	48,711	67,370	9,303	3.7
2015	61,747	3,120,755,127	50,541	67,370	9,311	3.5

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, 2015
- (2) Estimated personal income is calculated by multiplying the per capital personal income by the City of Burnsville population
- (3) Annual school district census and U.S. census
- (4) ISD No. 191 - average daily membership (for students served or tuition paid)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Employer	2015		2006	
	Employees	Rank	Employees	Rank
UTC Aerospace Systems	1,800	1	1,600	1
Independent School District No. 191	1,510	2	1,150	3
Pepsi Bottling Group	500	3	-	-
City of Burnsville	486	4	550	5
Ames Construction	400	5	-	-
Northern Tool & Equipment	300	6	600	4
Yellow Freight System, Inc. (YRC)	300	7	400	6
SuperTarget	300	8	-	-
Telex Communications	300	9	-	-
Fabcon, Inc.	275	10	-	-
Asset Marketing Services			275	10
Fairview Ridges Hospital			1,400	2
Cub Foods			300	7
Frontier Communications of MN			300	8
Genz-Ryan			300	9
Total	<u>6,171</u>		<u>6,875</u>	

Sources: Ehlers

Note: Information regarding the percentage of total employment for each employer was not available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
EMPLOYEES BY CLASSIFICATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Employees	Fiscal Years									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Administrators/Principals	49	51	60	53	61	56	54	54	60	43
Confidential/Support Specialist*	-	-	-	-	-	-	-	-	-	24
Teachers	773	752	746	783	791	699	731	773	779	732
Clerical	88	91	81	85	80	73	74	66	66	63
Paraprofessionals	280	305	275	260	236	224	207	209	211	211
Nurses	15	15	15	15	15	13	12	16	18	16
Operations/Maintenance Supervisors	5	5	5	5	5	5	4	3	3	3
Technical Specialists	5	5	5	4	4	2	6	5	5	10
Community Education	65	60	50	52	47	46	36	36	36	39
Cafeteria	71	81	71	78	83	74	76	75	74	78
Custodians	78	79	76	81	82	75	75	72	73	74
<b>Total</b>	<b>1,429</b>	<b>1,444</b>	<b>1,384</b>	<b>1,416</b>	<b>1,404</b>	<b>1,267</b>	<b>1,275</b>	<b>1,309</b>	<b>1,325</b>	<b>1,293</b>

Note 1: This schedule is a headcount based on contract group. If an employee has multiple contract groups, they are reflected multiple times. Full and part-time employees count the same.

\* New Category effective for 2016

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STUDENT TO STAFF RATIOS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	ISD No. 191 Student to Teacher Ratios (1)	Minnesota Department of Education Student to Staff Ratio (2)		
		ISD No. 191	Dakota County Average	State Average
2006	17.14	14.68	14.25	13.53
2007	16.40	13.86	13.78	13.05
2008	16.46	14.74	13.99	13.23
2009	16.49	14.88	13.57	12.94
2010	16.07	13.54	14.32	13.43
2011	15.74	13.10	14.18	13.44
2012	16.04	13.75	14.67	13.53
2013	15.62	13.31	14.34	13.33
2014	14.92	12.57	14.33	13.17
2015	14.37	11.95	13.89	12.92

Note 1: Information is not yet available for 2016.

Sources: Minnesota Department of Education

- (1) This data is computed using only full-time equivalent licensed classroom teaching staff.
- (2) This data is computed by dividing total students (MDE enrollment numbers pre-kindergarten through Grade 12) by total certified staff. Certified staff includes classroom teachers, administrators, special education teachers, and all other licensed professionals measured in full-time equivalents.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
OPERATING INDICATORS BY FUNCTION  
STANDARDIZED TESTING AND GRADUATION RATES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	Fiscal Years									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Standardized Tests</b>										
<b>MCA Reading (See Note 1)</b>										
Grade 3	82.0 %	76.0 %	77.0 %	74.1 %	70.6 %	76.4 %	52.1 %	49.6 %	53.2 %	45.9 %
Grade 5	78	79	79	79	84	80	58	60	58	68
Grade 7	64	62	63	57	67	64	48	50	45	57
Grade 10	67	79	81	81	77	75	61	61	52	59
<b>MCA Math (See Note 1)</b>										
Grade 3	82	78	79	84	59	63	66	64	64	69
Grade 5	71	68	69	73	54	54	54	50	60	59
Grade 7	65	57	58	61	47	55	49	48	44	56
Grade 11	44	40	42	45	47	40	44	40	40	47
<b>ACT</b>										
Independent School District No. 191										
Average Composite Score	23	23	24	23	23	23	23	23	23	21
State Average Composite Score	22.5	22.6	22.7	22.9	22.9	22.8	23.0	22.9	22.9	21.1

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHOOL FACILITIES  
JUNE 30, 2016  
(UNAUDITED)**

<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	425	466
Edward Neill Elementary	School	1968/1976/1995	10.00	19	68,550	475	470
Marion W. Savage Elementary	School	1950/1954/1957 1961/1963/1965 1971/1990/1992	8.50	23	82,700	575	460
Sioux Trail Elementary	School	1964/1971/1995	13.50	18	75,790	450	386
Vista View Elementary	School	1963/1971/1995	16.50	18	80,069	450	406
Williams Byrne Elementary	School	1967/1971/1995	10.50	18	73,797	450	570
Rahn Elementary	School	1969/1995	16.00	18	67,305	450	400
Sky Oaks Elementary	School	1975	11.00	24	85,850	600	574
Hidden Valley Elementary	School	1989	16.00	24	89,525	600	577
Harriet Bishop Elementary	School	1996	17.36	25	78,107	625	617
Metcalf Junior High	School	1966	36.00	50	163,000	900	621
Eagle Ridge Junior High	School	1996	31.00	45	132,000	875	710
Nicollet Junior High	School	1970/1995	35.00	50	188,772	900	489
Burnsville Senior High	School	1955/1958/1962 1971/1976/1977 1980/1993/1998	63.50	80	405,553	2,150	1,833
ASC	Office	1978	1.27	N/A	12,054	N/A	N/A
Cedar School	School	1961/1971	10.00	12	60,952	300	301
Diamondhead Education WH/Maintenance	Center	1971 1958/1962/1980	11.50 Part of BHS Acreage	16 N/A	140,000 20,780	430 N/A	N/A N/A

N/A - Not Available

(1) Source: 2015-16 MN Department of Education School ADM Served Report

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
FOOD SERVICE  
SCHOOL LUNCH PROGRAM DATA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Average Daily Attendance (1)</u>	<u>Total Lunches Served</u>	<u>Days</u>	<u>Average Daily Participation</u>	<u>Participation as a Percent of Average Daily Attendance</u>
2007	9,768	995,473	172	5,788	59.25%
2008	9,716	1,007,079	172	5,855	60.26
2009	9,261	981,060	172	5,704	61.59
2010	9,236	917,157	172	5,332	57.73
2011	9,184	1,047,712	172	6,091	66.33
2012	9,010	1,059,439	172	6,160	68.36
2013	9,001	1,074,606	172	6,248	69.41
2014	8,901	1,057,173	166	6,369	71.55
2015	8,792	1,074,200	169	6,356	72.30
2016	8,752	1,067,859	170	6,282	71.77

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

Free Lunch		Reduced Lunch	
<u>Number Served</u>	<u>Percent of Total</u>	<u>Number Served</u>	<u>Percent of Total</u>
277,476	27.87%	85,386	8.58%
298,819	29.67	91,251	9.06
319,715	32.59	92,677	9.45
376,798	41.08	95,006	10.36
432,182	41.25	97,556	9.31
471,515	44.51	95,993	9.06
508,951	47.36	95,527	8.89
520,432	49.23	87,674	8.29
533,864	49.70	102,744	9.56
545,887	51.12	97,590	9.14

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHEDULE OF INSURANCE COVERAGE  
JUNE 30, 2016  
(UNAUDITED)**

Type of Coverage	Amount of Coverage
<b>Property Coverage:</b>	
Real and Personal Property (Blanketed)	\$ 313,812,926
Unscheduled Locations	None
Blanket Valuable Papers and Records	50,000
Accounts Receivable - On Premises	50,000
<b>Liability Coverages:</b>	
<b>General:</b>	
Each Occurrence	1,000,000
General Aggregate Limit	2,000,000
Medical Expense Limit - Any One Person	5,000
<b>Professional Liability (Nurses, Occupational Therapists, Psychologists):</b>	
Limit Each Claim	Included
Aggregate	Included
<b>Umbrella Liability:</b>	
Each Occurrence	4,000,000
Aggregate	None
<b>Crime Coverage:</b>	
Employee Dishonesty	500,000
Forgery or Alteration	500,000
Computer Fraud	500,000
Theft, Disappearance, and Destruction	135,000
<b>Business Automobile Coverage:</b>	
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
<b>School Leaders Errors and Omissions:</b>	
Aggregate	1,000,000
<b>Boiler and Machinery Coverage:</b>	
Property Damage	10,000,000
Extra Expense	1,000,000
Expediting Expense	100,000
Pollutant Cleanup and Removal - Aggregate	None
Spoilage	25,000

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STUDENT ENROLLMENT  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Year Ended June 30,	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2007	136	688	4,557	5,010	10,391	12,014
2008	143	686	4,476	4,908	10,213	11,839
2009	146	686	4,384	4,745	9,961	11,528
2010	148	636	4,357	4,685	9,826	11,393
2011	160	675	4,386	4,549	9,770	11,287
2012	156	654	4,364	4,411	9,585	11,069
2013	211	768	4,295	4,302	9,576	10,976
2014	191	730	4,323	4,224	9,468	10,864
2015	192	670	4,319	4,122	9,303	10,127
2016	209	600	4,253	4,059	9,121	9,933

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 2002 through 2007	1.250	1.000	0.557	1.115	1.060	1.300
Fiscal 2008 through 2014	1.250	1.000	0.612	1.115	1.060	1.300
Fiscal 2015 through 2016	1.000	1.000	1.00	1.00	1.00	1.20

Source: Minnesota Department of Education student reporting system

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
EXPENDITURES PER STUDENT  
YEAR ENDED JUNE 30, 2015  
(UNAUDITED)**

	State Average 2015	ISD No. 191 2015
Expenditures Per Student (ADM) (1)		
General Fund:		
District Level Administration	\$ 547	\$ 450
School Level Administration	444	575
Regular Instruction	4,972	5,409
Career and Technical Instruction	140	142
Special Education	2,050	2,498
Student Activities/Athletics	294	206
Instructional Support Services	572	933
Pupil Support Services	326	400
Operations, Maintenance, and Other	868	868
Student Transportation	663	700
Equipment	456	266
Land and Buildings	193	76
Total General Fund Expenditures	\$ 11,527	\$ 12,526
ADM Used Per Profile Model Format		9,571

(1) Average daily membership (ADM) is a measure of student attendance.

Note: School District Profiles Report not available for June 30, 2016.

Source: Minnesota Department of Education School District Profiles Report

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS AND OTHER REQUIRED REPORTS**

**JUNE 30, 2016**

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
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## **SINGLE AUDIT AND OTHER REQUIRED REPORTS**

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

School Board  
Independent School District No. 191  
Burnsville, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Independent School District No. 191's basic financial statements, and have issued our report thereon dated November 1, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Independent School District No. 191's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191's internal control.

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

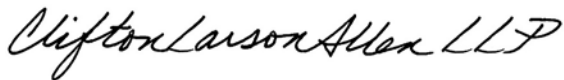
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Independent School District No. 191's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

School Board  
Independent School District No. 191  
Burnsville, Minnesota

**Report on Compliance for Each Major Federal Program**

We have audited Independent School District No. 191's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Independent School District No. 191's major federal programs for the year ended June 30, 2016. Independent School District No. 191's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Independent School District No. 191's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Independent School District No. 191's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Independent School District No. 191's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Independent School District No. 191 complied, in all material respects, with the types of 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, 2016.

**Report on Internal Control Over Compliance**

Management of Independent School District No. 191 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Independent School District No. 191'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. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191's 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.


Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

School Board  
Independent School District No. 191  
Burnsville, Minnesota

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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 as of and for the year ended June 30, 2016, and our report thereon dated November 1, 2016, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Independent School District No. 191's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2016**

Federal Agency/Pass-Through Grantor/Program Title	Pass-Through Entity Number	Federal CFDA Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through Minnesota Department of Education:			
School Breakfast Program	01-0492-000-000	{a} 10.553	\$ 856,243
National School Lunch Program	01-0492-000-000	{a} 10.555	2,123,581
After School Snack Program	01-0492-000-000	{a} 10.555	37,671
Food Distribution (& Commodity Rebate Program):			
Cash Assistance	01-0492-000-000	{a} 10.555	69,670
Noncash Assistance	01-0492-000-000	{a} 10.555	297,167
Summer Food Service Program	01-0492-000-000	{a} 10.559	193,147
Fresh Fruit and Vegetable Program	01-0492-000-000	10.582	77,524
Total U.S. Department of Agriculture			<u>3,655,003</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed Through Minnesota Department of Education:			
Title I - Part A	01-0492-000-000	84.010	1,365,201
Title II - Improving Teacher Quality	01-0492-000-000	84.367	251,165
Title III, Part A - English Language Acquisition Grants	01-0492-000-000	84.365	241,997
Adult Education - Basic Grants to States	01-0492-000-000	84.002	29,069
Special Education	01-0492-000-000	{b} 84.027	2,116,530
Special Education - Preschool Grants		{b} 84.173	77,000
Special Education - Grants for Infants and Families		84.181	52,243
Total U. S. Department of Education			<u>4,133,205</u>
Passed Through Independent School District No. 196:			
Career and Technical Education - Basic Grants to States	*	84.048	<u>37,092</u>
Total Federal Awards			<u>\$ 7,825,300</u>

{a} = Child Nutrition Cluster  
{b} = Special Education Cluster

\* Pass-through entity number is unknown

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2016**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Independent School District No. 191 under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 Independent School District No. 191, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Independent School District No. 191.

**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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Independent School District No. 191 does not charge indirect costs to its federal programs, however if they were to charge indirect costs they would use the indirect cost rate provided to them by the Minnesota Department of Education (the pass-through entity) rather than use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

School Board  
Independent School District No. 191  
Burnsville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 1, 2016.

The *Minnesota Legal Compliance Audit Guide for School Districts* promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, covers seven main categories of compliance to be tested: 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. Our study included all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 191 failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts*. 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 School's noncompliance with the above-referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on the effectiveness of the Schools compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2016**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?            yes     x     none reported
3. Noncompliance material to financial statements noted?            yes     x     no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?            yes     x     no
  - Significant deficiency(ies) identified?            yes     x     none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?            yes     x     no

**Identification of Major Federal Programs**

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.553, 10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$     \$750,000    

Auditee qualified as low-risk auditee?     x     yes            no

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2016**

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***Section II – Financial Statement Findings***

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**FINDING: 2016-001      MATERIAL AUDIT ADJUSTMENT**

**Condition:**                    The audit firm proposed, and the District posted to its general ledger accounts, a material adjusting journal entry for food service receipts which had not been recorded.

**Criteria:**                    The District should have controls in place to prevent or detect a material misstatement in the annual financial statements in a timely manner.

**Effect:**                    The potential exists that a material misstatement could occur in the financial statements and not be prevented or detected by the District's internal controls.

**Cause:**                    The District has had turnover in their Business Office in the current year, and they are still in the process of training staff to identify all of the required procedures.

**Recommendation:**        We recommend the District continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with Generally Accepted Accounting Principles (GAAP).

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Finding:**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The Executive Director of Business Services and Director of Accounting will continue training staff on financial procedures and responsibilities.

**Official Responsible for Ensuring CAP:**

The Executive Director of Business Services and Director of Accounting will be the officials responsible for ensuring the CAP.

**Planned Completion Date for CAP:**

The planned completion date is June 30, 2017.

**Plan to Monitor Completion of CAP:**

The Board of Education will be monitoring this corrective action plan.

INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2016

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

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***Section IV – Prior Year Findings***

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There were no findings in the prior year that were required to be reported.

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***Section V – Minnesota Legal Compliance Findings***

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Our audit did not disclose any matters required to be reported.

## **EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS**

## INDEPENDENT AUDITORS' REPORT

School Board, Advisors, and Students  
Independent School District No. 191  
Burnsville, Minnesota

### **Report on the Financial Statement**

We have audited the statement of cash receipts and disbursements of the Student Activity Funds of Independent School District No. 191 as of and for the year ended June 30, 2016, and the related note to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the regulatory basis of accounting described in the note to the financial statements; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in the note to the financial statements, to meet the financial reporting requirements of the Minnesota Department of Education, the financial statements are prepared by Independent School District No. 191 in accordance with the financial reporting provisions of the accounting practices prescribed or permitted by the Minnesota Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the note to the financial statements and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Student Activity Funds of Independent School District No. 191 as of June 30, 2016, or changes in financial position for the year then ended.

***Basis for Qualified Opinion on Regulatory Basis of Accounting***

We were unable to audit cash receipts because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. We were unable to obtain sufficient appropriate audit evidence about the completeness of cash receipts by other auditing procedures.

***Qualified Opinion on Regulatory Basis of Accounting***

In our opinion, except for the possible effect of the matter discussed in the Basis for Qualified Opinion on Regulatory Basis paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of the Student Activity Funds of Independent School District No. 191 as of June 30, 2016, and the receipts and disbursements for the year then ended in accordance with the basis of accounting described in the note to the financial statements.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

	Beginning Balance	Receipts	Disbursements	Ending Balance
<b>BURNSVILLE SENIOR HIGH</b>				
Art	\$ -	\$ 2	\$ -	\$ 2
Auto Club	1,706	2,348	2,670	1,384
Band	27,257	232,953	232,061	28,149
Boys Tennis	125	2,507	-	2,632
Boys Track	11,188	183	5,697	5,674
Chorus	7,608	7,301	6,977	7,932
Close-Up	1,951	5	-	1,956
DECA	18,608	15,874	19,475	15,007
Diversity	680	2	-	682
Drum Line	8	-	-	8
Girls Tennis	92	2,212	257	2,047
Giving Garden	355	2,546	547	2,354
Golf	10,641	3,679	4,142	10,178
International Travel Club	675	1,380	1,505	550
National Honor Society	5,547	5,141	1,692	8,996
Physics Club	9,433	5,041	7,970	6,504
Project Pencil	-	447	40	407
Prom	15,753	12,359	11,721	16,391
Quiz Bowl	2,438	3,486	2,882	3,042
Robotics - FRC	1,356	-	1,343	13
Robotics - FTC	3,809	-	3,809	-
SAAC/Athletic	19,312	45	364	18,993
Science Fair	1,938	6,391	8,329	-
Senior Class	702	1,541	2,243	-
STEP Program	589	1	-	590
Showcase	1,440	2,611	70	3,981
Softball	317	1	-	318
Spanish Club	67	-	-	67
Speech	4,730	2,990	1,572	6,148
Step Team	361	1	-	362
Student Council	11,527	30,894	17,235	25,186
Theater	6,618	8,318	7,892	7,044
Video Club	243	1	-	244
Voice	59	-	-	59
Weight Club	6,207	5,764	6,280	5,691
Yearbook	2,604	1,689	4,293	-
WEDay	54	-	-	54
#Burnsvillestrong	2,137	744	1,918	963
Total Burnsville Senior High	178,135	358,457	352,984	183,608

See accompanying Notes to Extracurricular Student Activity Accounts.

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

	Beginning Balance	Receipts	Disbursements	Ending Balance
<b>JOHN METCALF JUNIOR HIGH</b>				
Chess Club	\$ 1,622	\$ 2,108	\$ 1,448	\$ 2,282
Metcalf Dance Line	-	923	906	17
Music	2,587	23,434	24,491	1,530
Student Senate	2,450	10,694	11,031	2,113
Washington DC Trip	-	10	-	10
Total John Metcalf Junior High	6,659	37,169	37,876	5,952
<b>JOSEPH NICOLLET JUNIOR HIGH</b>				
AVID	818	-	818	-
Band	2,014	17,290	18,430	874
Breakfast Club	1,919	145	695	1,369
Drama Club	6,241	530	753	6,018
Student Council	2,941	5,879	7,390	1,430
Total Joseph Nicollet Junior High	13,933	23,844	28,086	9,691
<b>EAGLE RIDGE JUNIOR HIGH</b>				
Student Council	8,998	10,625	12,195	7,428
England	3,944	9,581	9,769	3,756
Chess Club	673	7	-	680
Environmental Club	622	6	-	628
Total Eagle Ridge Junior High	14,237	20,219	21,964	12,492
<b>ELEMENTARY SCHOOLS</b>				
Gideon Pond	2,400	-	-	2,400
Edward Neill	2,400	-	-	2,400
MW Savage	1,301	-	691	610
Sioux Trail	1,780	83	496	1,367
Vista View	2,665	-	-	2,665
William Byrne	1,321	-	1,384	(63)
Rahn	3,689	287	197	3,779
Sky Oaks	1,852	-	-	1,852
Hidden Valley	1,893	-	340	1,553
Harriet Bishop	9,102	5,812	4,255	10,659
Total Elementary Schools	28,403	6,182	7,363	27,222
<b>DISTRICT TOTAL</b>	<b>\$ 241,367</b>	<b>\$ 445,871</b>	<b>\$ 448,273</b>	<b>\$ 238,965</b>

See accompanying Notes to Extracurricular Student Activity Accounts.

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
NOTES TO EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
JUNE 30, 2016**

**NOTE 1 BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES**

Extracurricular student activity account transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Extracurricular student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fund-raising events.

The accounts of the Student Activity Fund are maintained, and the accompanying financial statements have been prepared, on the regulatory basis of accounting as permitted by the Minnesota Department of Education. Consequently, receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when the obligations are incurred.

**NOTE 2 DEPOSITS AND INVESTMENTS**

All cash and investments of the student activity accounts are held in demand accounts.

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance.

Authorized collateral includes certain state or local government obligations, obligations of the U.S. Treasury and U.S. agencies, irrevocable standby letter of credit issued by the Federal Home Loan Bank accompanied by written evidence that the Federal Home Loan Bank's public debt is rated "AA" or better by Moody's or Standard & Poor's Corporation, and certificates of deposit insured by the FDIC.

Minnesota statutes require that securities pledged as collateral be held in safekeeping by the District Treasurer or in a financial institution (as agent for the District) other than that furnishing the collateral.

All student activity bank deposits are covered by deposit insurance or are collateralized by securities held by the District or its Agent in the District's name.



School Board, Advisers, and Students  
Independent School District No. 191  
Burnsville, Minnesota

In planning and performing our audit of the statement of cash receipts and disbursements of the extracurricular student activity funds of Independent School District No. 191 as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Independent School District No. 191's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

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 were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 Independent School District No. 191's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the schedule of findings and corrective action as item 2016-004 to be a material weakness.

This communication is intended solely for the information and use of management and others within Independent School District No. 191, and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE  
MANUAL FOR ACTIVITY FUND ACCOUNTING**

School Board, Advisors, and Students  
Independent School District No. 191  
Burnsville, Minnesota

**Report on Compliance**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the statement of cash receipts and disbursements of the Student Activity Funds of Independent School District No. 191 as of and for the year ended June 30, 2016, and the related note to the financial statements, which collectively comprises the basic financial statements, and have issued our report thereon dated November 1, 2016. We expressed an adverse opinion on accounting principles generally accepted in the United States of America because the financial statements are prepared on a basis of accounting that demonstrates compliance with the regulatory basis of accounting prescribed or permitted by the Minnesota Department of Education, which differs from accounting principles generally accepted in the United States of America. In addition, our report on the regulatory basis of accounting is qualified because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records.

The *Manual for Activity Fund Accounting* (MAFA), issued by the Minnesota Department of Education, provides uniform financial accounting and reporting standards for student activities. We have performed auditing procedures to test compliance with the provisions of this manual.

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 *Manual for Activity Fund Accounting*, except as described in the schedule of findings and corrective action as items 2016-001 and 2016-002. 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.

The District's written response to the legal compliance finding identified in our audit is described in the Schedule of Findings and Responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
November 1, 2016

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION  
JUNE 30, 2016**

**FINDINGS AND CORRECTIVE ACTION**

**EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS**

**2016-002 Inactive Accounts**

**Condition** – Fourteen of the District’s student activity accounts were inactive during fiscal year 2016 and need to be closed to be in compliance with the *Manual for Activity Fund Accounting*.

**Recommendation** – It is our recommendation that the District close all inactive accounts and transfer any residual balances to other active student activity accounts.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings:**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The District will continue to work on closing accounts that were inactive for the entire fiscal year and have remained inactive through December 31 after fiscal year-end. Any remaining balances will be transferred to another district account at the direction of the Activity Fund Advisor. The District will also continue to monitor activity throughout the year to avoid having any inactive accounts as of the fiscal year-end.

**Official Responsible for Ensuring CAP:**

The Director of Accounting is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The planned completion date is June 30, 2017.

**Plan to Monitor Completion of CAP:**

The Board of Education will be monitoring this corrective action plan.

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION (CONTINUED)  
JUNE 30, 2016**

**FINDINGS AND CORRECTIVE ACTION (CONTINUED)**

**EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS (CONTINUED)**

**2016-003 Improper Student Activity Disbursement**

**Condition** – Of the 25 student activity disbursements which were tested as part of audit procedures we noted one disbursement, for a coach attending a coaching seminar, which is not a proper student activity account under the Minnesota Manual for Activity Fund Accounting (MAFA).

**Recommendation** – It is our recommendation that the District carefully review all disbursements charged to student activity accounts and provide additional training and communication to employees as necessary.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings:**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The District will ensure all student activity fund disbursements are carefully reviewed to ensure all disbursements charged are proper student activity fund disbursements.

**Official Responsible for Ensuring CAP:**

The Director of Accounting is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The planned completion date is June 30, 2017.

**Plan to Monitor Completion of CAP:**

The Board of Education will be monitoring this corrective action plan.

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION (CONTINUED)  
JUNE 30, 2016**

**FINDINGS FOR INTERNAL CONTROL OVER FINANCIAL REPORTING OF STUDENT ACTIVITY ACCOUNTS**

**FINDING 2016-004**

**PROCEDURES TO PROVIDE ASSURANCE THAT ALL CASH COLLECTIONS ARE RECORDED IN THE ACCOUNTING RECORDS**

**Condition** – The District has not established accounting procedures to provide assurance that all cash collections are recorded in the accounting records. The District records student activity revenues on the cash basis and does not have an accounting system and internal controls in place to ensure student activity revenues and receipts have been properly recorded.

**Effect** – The potential exists that a material misstatement could occur in the financial statements and not be prevented or detected by the District's internal controls.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings:** There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:** The District records student activity revenues on the cash basis and does not have an accounting system and internal controls in place to ensure student activity revenues and receipts have been properly recorded. In consideration of the guiding principles under which the student activity funds were established, the District provides opportunities for substantial student involvement in the selection, direction, and management of fundraisers. This student involvement, although of great value to those students, is an inherent internal control weakness. The District has determined the costs of implementing controls over fundraising activities, in light of the multiple locations and times of these activities, outweigh the benefits; therefore, the District will continue to rely on activity fund advisors for appropriate oversight and supervision, but will not, at this time, implement procedures and policies to provide for detail internal control processes at each fund raising location and activity.

**Official Responsible for Ensuring CAP:** The Director of Accounting is the official responsible for carrying out the corrective action plan.

**Planned Completion Date for CAP:** The CAP will be carried out as part of each annual audit, therefore, the CAP is ongoing.

**Plan to Monitor Completion of CAP:** The corrective action plan will be monitored each year by the District financial staff and Board of Education as a part of the process of developing the annual audit report.

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



Presented by:  
CliftonLarsonAllen

Dennis Hoogeveen, Principal

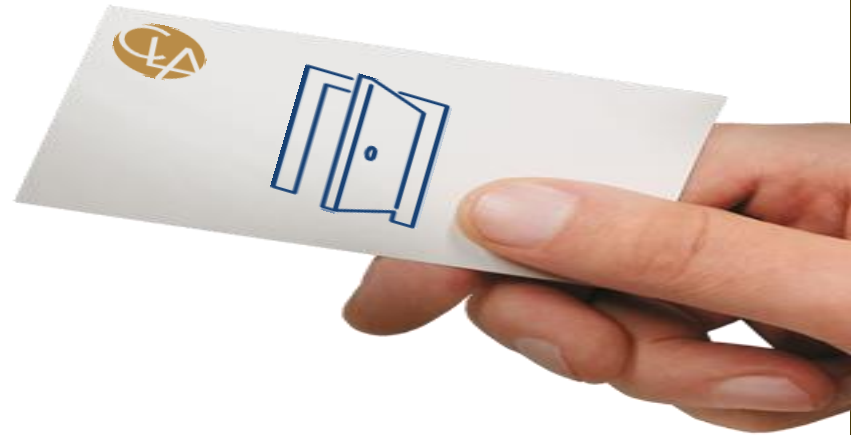
# Audit Results Year Ended 6/30/16

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



# Audit Results Year Ended 6/30/16 (continued)

- Single Audit – The District complied with all requirements of the major federal program tested (Child Nutrition Program). There were no findings reported in regard to the requirements for the major federal programs tested.
- Legal Compliance – No compliance issues were reported with respect to Minnesota Statutes.
- Student Activity Audit – Two findings were reported
  - Inactive student activity accounts were again noted
  - One improper disbursement was noted



# Statement of Net Position

	As of June 30,	
	2016	2015
Total Fund Balance for Governmental Funds	\$ 96,528,915	\$ 97,957,972
Capital Assets, Less Accumulated Depreciation	142,239,406	108,986,473
Long-Term Liabilities	(203,885,377)	(169,405,678)
Net Pension Liability-related Balances	(77,362,427)	(80,741,492)
Internal Service Funds Net Position	21,495,672	20,515,110
Other - Net	(1,967,607)	(1,393,993)
Total Net Position - Governmental Activities	<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>
Net Position:		
Net Investment in Capital Assets	\$ 22,196,478	\$ 27,062,458
Restricted	6,488,027	7,527,306
Unrestricted	(51,635,923)	(58,671,372)
Total Net Position - Governmental Activities	<u>\$ (22,951,418)</u>	<u>\$ (24,081,608)</u>

# Audited Fund Balances – General Fund

## ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2016 (UFARS basis)

FUND DESCRIPTION	6/30/2015 AUDITED BALANCE	2015-16 AUDITED REVENUES	2015-16 AUDITED EXPENDITURES	2015-16 APPROVED TRANSFER	6/30/2016 AUDITED BALANCE
<b>GENERAL FUND</b>					
<b>A. UNASSIGNED</b>	\$14,849,613	\$97,583,735	\$94,674,214	(\$2,011,126)	\$15,748,008
B. NONSPENDABLE FOR PREPAIDS	\$647,352	\$0	\$138,485	\$0	\$508,867
<b>B. NONSPENDABLE</b>	<b>\$647,352</b>	<b>\$0</b>	<b>\$138,485</b>	<b>\$0</b>	<b>\$508,867</b>
C. COMMITTED FOR PROGRAM CARRYOVER	\$1,037,994	\$0	\$271,965	\$0	\$766,029
PRO PAY PROGRAM	\$355,440	\$2,454,372	\$2,399,572	\$0	\$410,240
<b>C. COMMITTED</b>	<b>\$1,393,434</b>	<b>\$2,454,372</b>	<b>\$2,671,537</b>	<b>\$0</b>	<b>\$1,176,269</b>
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$129,116	\$680,834	\$551,718	\$0
CAREER AND TECH PROGRAM	\$0	\$195,445	\$651,360	\$455,915	\$0
LEARNING AND DEVELOPMENT	\$0	\$2,131,708	\$2,265,267	\$133,559	\$0
BASIC SKILLS	\$0	\$8,854,524	\$8,855,068	\$544	\$0
STAFF DEVELOPMENT	\$0	\$1,181,605	\$2,050,963	\$869,358	\$0
AREA LEARNING CENTER	\$2,206,150	\$3,270,121	\$3,493,293	\$0	\$1,982,978
ACHIEVEMENT & INTEGRATION	\$0	\$1,641,478	\$1,641,478	\$0	\$0
SAFE SCHOOLS	\$0	\$436,746	\$436,778	\$32	\$0
OPERATING CAPITAL	\$1,625,492	\$2,932,008	\$2,268,036	\$0	\$2,289,464
HEALTH & SAFETY	(\$44,175)	\$410,760	\$442,474	\$0	(\$75,889)
<b>D. RESTRICTED</b>	<b>\$3,787,467</b>	<b>\$21,183,511</b>	<b>\$22,785,551</b>	<b>\$2,011,126</b>	<b>\$4,196,553</b>
BUDGET		\$118,046,063	\$121,229,440		\$17,494,489
<b>TOTAL GENERAL FUND</b>	<b>\$20,677,866</b>	<b>\$121,221,618</b>	<b>\$120,269,787</b>	<b>\$0</b>	<b>\$21,629,697</b>
DIFFERENCE		\$3,175,555	(\$959,653)		\$4,135,208
% VARIANCE		2.69%	-0.79%		

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# Audited Fund Balances – Other Funds (continued)

## ISD #191 - BURNSVILLE-EAGAN-SAVAGE

AUDITED FUND BALANCES THROUGH JUNE 30, 2016 (UFARS basis)

FUND DESCRIPTION	6/30/2015 AUDITED BALANCE	2015-16 AUDITED REVENUES	2015-16 AUDITED EXPENDITURES	2015-16 APPROVED TRANSFER	6/30/2016 AUDITED BALANCE
<b>FOOD SERVICE</b>					
NONSPENDABLE FOR INVENTORY	\$67,157	\$55,107	\$0	\$0	\$122,264
RESTRICTED FOR FOOD SERVICE	\$1,688,302	\$5,523,539	\$5,591,466	\$0	\$1,620,375
BUDGET		\$5,459,059	\$5,501,902		\$1,712,616
<b>TOTAL FOOD SERVICE</b>	<b>\$1,755,459</b>	<b>\$5,578,646</b>	<b>\$5,591,466</b>	<b>\$0</b>	<b>\$1,742,639</b>
DIFFERENCE		\$119,587	\$89,564		\$30,023
% VARIANCE		2.19%	1.63%		
<b>COMMUNITY EDUCATION</b>					
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	\$392,880	\$4,709,666	\$4,888,951	(\$85,196)	\$128,399
EARLY CHILDHOOD FAMILY ED	\$192,407	\$576,215	\$667,103	\$0	\$101,519
SCHOOL READINESS	\$199,726	\$484,226	\$386,407	\$0	\$297,545
ADULT BASIC EDUCATION	\$0	\$504,773	\$589,969	\$85,196	\$0
OTHER PURPOSES	\$33,427	\$162,082	\$182,527	\$0	\$12,982
BUDGET		\$6,146,430	\$6,201,941		\$762,929
<b>TOTAL COMMUNITY EDUCATION</b>	<b>\$818,440</b>	<b>\$6,436,962</b>	<b>\$6,714,957</b>	<b>\$0</b>	<b>\$540,445</b>
DIFFERENCE		\$290,532	\$513,016	\$0	(\$222,484)
% VARIANCE		4.73%	8.27%		
<b>CAPITAL PROJECTS FUND</b>					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$63,009,834	\$340,984	\$36,890,911		\$26,459,907
ALTERNATIVE FACILITIES PROGRAM	\$8,527,905	\$1,210,469	\$5,624,476	\$0	\$4,113,898
BUDGET		\$1,318,000	\$70,046,291		\$2,809,448
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$71,537,739</b>	<b>\$1,551,453</b>	<b>\$42,515,387</b>	<b>\$0</b>	<b>\$30,573,805</b>
DIFFERENCE		\$233,453	(\$27,530,904)		\$27,764,357
% VARIANCE		17.71%	-39.30%		

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# Audited Fund Balances – Other Funds

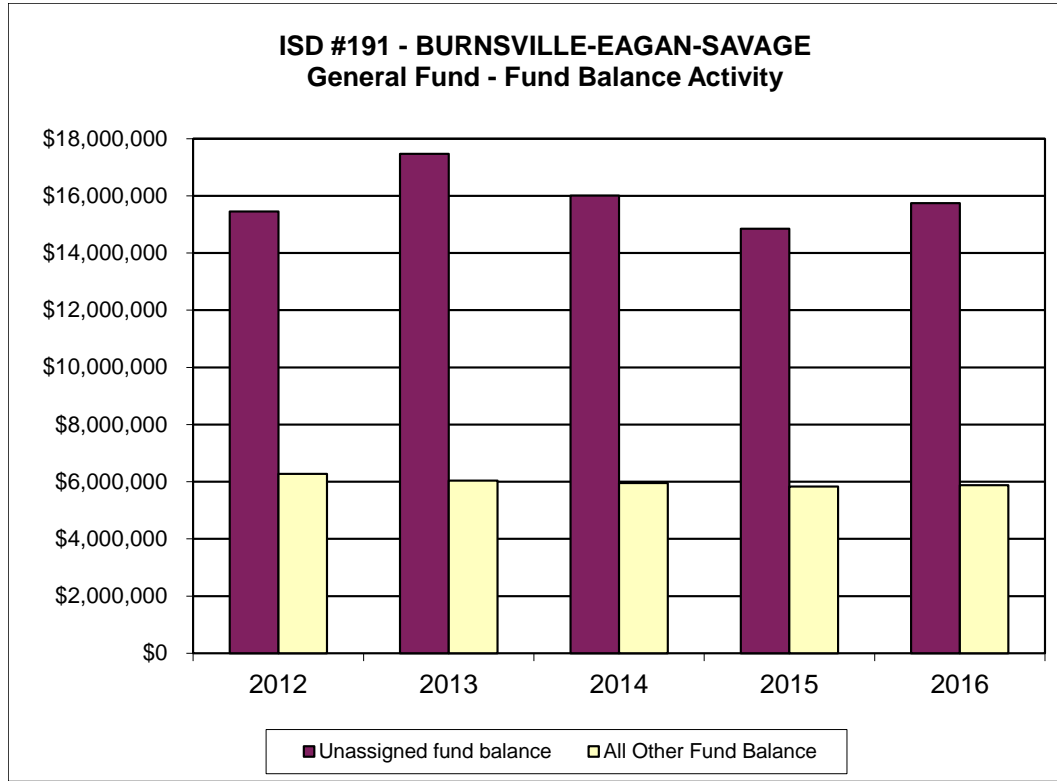
## ISD #191 - BURNSVILLE-EAGAN-SAVAGE

AUDITED FUND BALANCES THROUGH JUNE 30, 2016 (UFARS basis)

FUND DESCRIPTION	6/30/2015 AUDITED BALANCE	2015-16 AUDITED REVENUES	2015-16 AUDITED EXPENDITURES	2015-16 APPROVED TRANSFER	6/30/2016 AUDITED BALANCE
<b>DEBT SERVICE</b>					
A. RESTRICTED FOR					
OPERATING	\$2,842,921	\$8,346,271	\$10,119,299	\$0	\$1,069,893
BOND REFUNDING	\$20,233	\$40,628,835	\$0	\$0	\$40,649,068
OPEB BOND DEBT SERVICE	\$305,314	\$1,601,954	\$1,583,900	\$0	\$323,368
BUDGET		\$10,013,006	\$11,242,968		\$1,938,506
<b>TOTAL DEBT SERVICE</b>	<b>\$3,168,468</b>	<b>\$50,577,060</b>	<b>\$11,703,199</b>	<b>\$0</b>	<b>\$42,042,329</b>
DIFFERENCE		\$40,564,054	\$460,231		\$40,103,823
% VARIANCE		405.11%	4.09%		
<b>INTERNAL SERVICE FUNDS</b>					
DENTAL SELF-INSURANCE	\$276,439	\$859,878	\$946,068	\$0	\$190,249
HEALTH BENEFITS SELF-INSURANCE	\$4,134,942	\$19,309,908	\$17,513,234	\$0	\$5,931,616
SEVERANCE BENEFITS	\$2,676,860	\$441,535	\$516,016	\$0	\$2,602,379
OTHER POST-EMPLOYMENT BENEFITS	\$13,426,869	\$668,247	\$1,323,688	\$0	\$12,771,428
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$20,515,110</b>	<b>\$21,279,568</b>	<b>\$20,299,006</b>	<b>\$0</b>	<b>\$21,495,672</b>
<b>TRUST FUNDS</b>					
EMPLOYEE BENEFITS TRUST FUND	\$93,451	\$920,091	\$908,172	\$0	\$105,370
PRIVATE-PURPOSE TRUST FUND	\$67,654	\$64,818	\$36,794	\$0	\$95,678
<b>TOTAL TRUST FUNDS</b>	<b>\$161,105</b>	<b>\$984,909</b>	<b>\$944,966</b>	<b>\$0</b>	<b>\$201,048</b>

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# General Fund – Fund Balance Activity

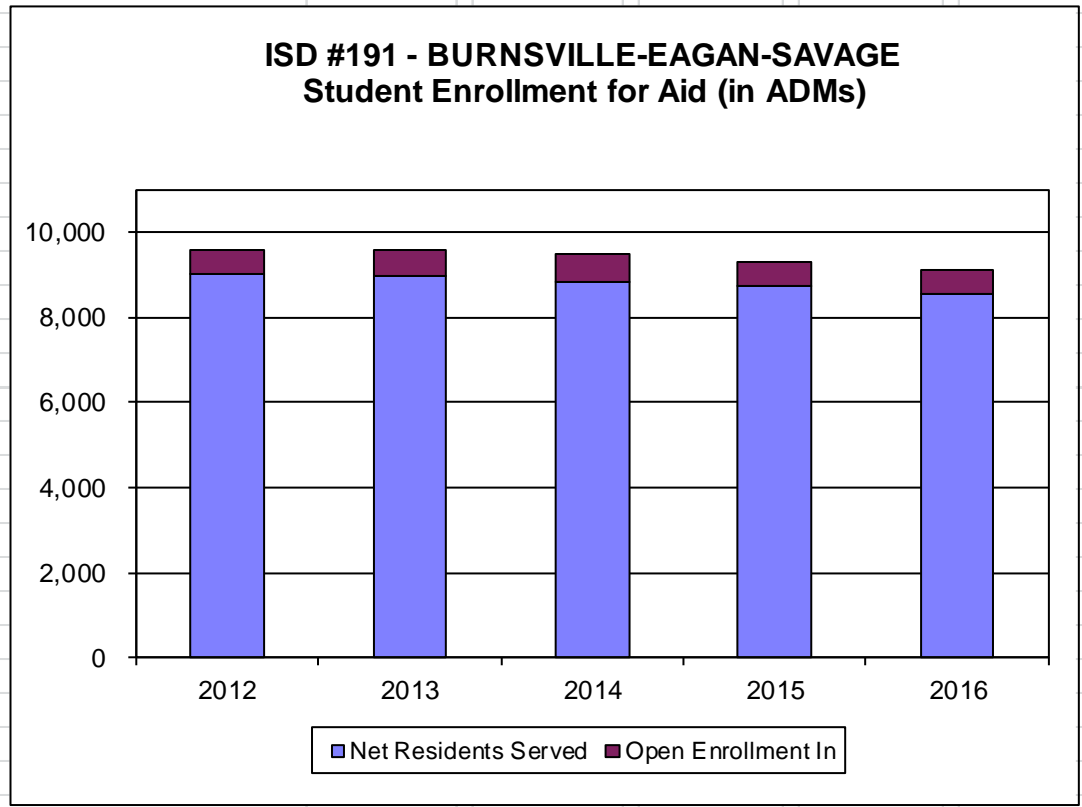


<u>UFARS Basis</u>	2012	2013	2014	2015	2016
Unassigned Fund Balance	\$ 15,451,213	\$ 17,472,471	\$ 16,003,177	\$ 14,849,613	\$ 15,748,008
All Other Fund Balance	6,271,068	6,041,360	5,957,414	5,828,253	5,881,689
Total Fund Balance	<u>\$ 21,722,281</u>	<u>\$ 23,513,831</u>	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,629,697</u>
Total Expenditures	<u>\$ 106,139,763</u>	<u>\$ 110,325,578</u>	<u>\$ 116,179,878</u>	<u>\$ 120,386,631</u>	<u>\$ 120,269,787</u>
Unassigned Fund Balance as					
a % of Total Expenditures	14.56%	15.84%	13.77%	12.33%	13.09%

# Student Enrollment – Open Enrollment

	2012	2013	2014	2015	2016
Total Residents	10,402.10	10,452.71	10,489.52	10,623.96	10,652.34
Open Enrollment Out *	(1,382.10)	(1,498.23)	(1,656.60)	(1,894.81)	(2,091.33)
Net Residents Served	9,020.00	8,954.48	8,832.92	8,729.15	8,561.01
Open Enrollment In	565.34	621.92	635.75	573.79	560.01
Net ADM Served	9,585.34	9,576.40	9,468.67	9,302.94	9,121.02
Net Pupil Units Served	11,068.65	10,976.75	10,864.36	10,127.25	9,932.80

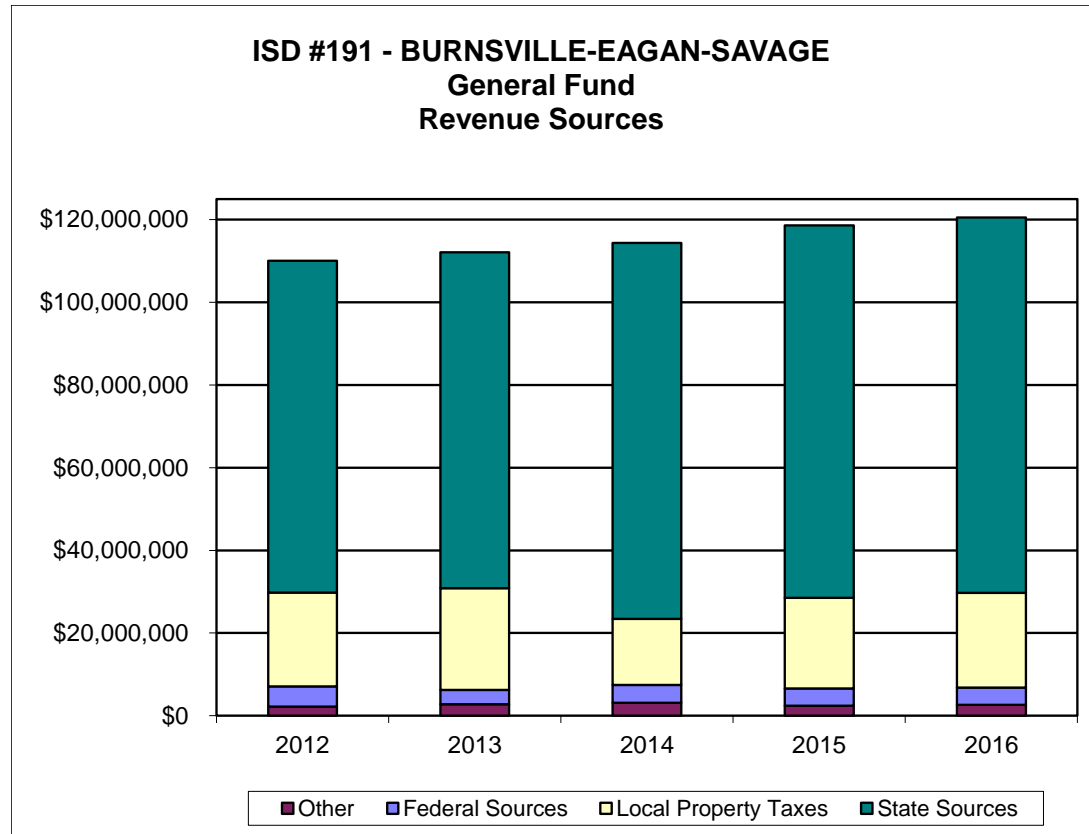
\* - includes enrolled in charter schools



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# General Fund – Revenue Sources

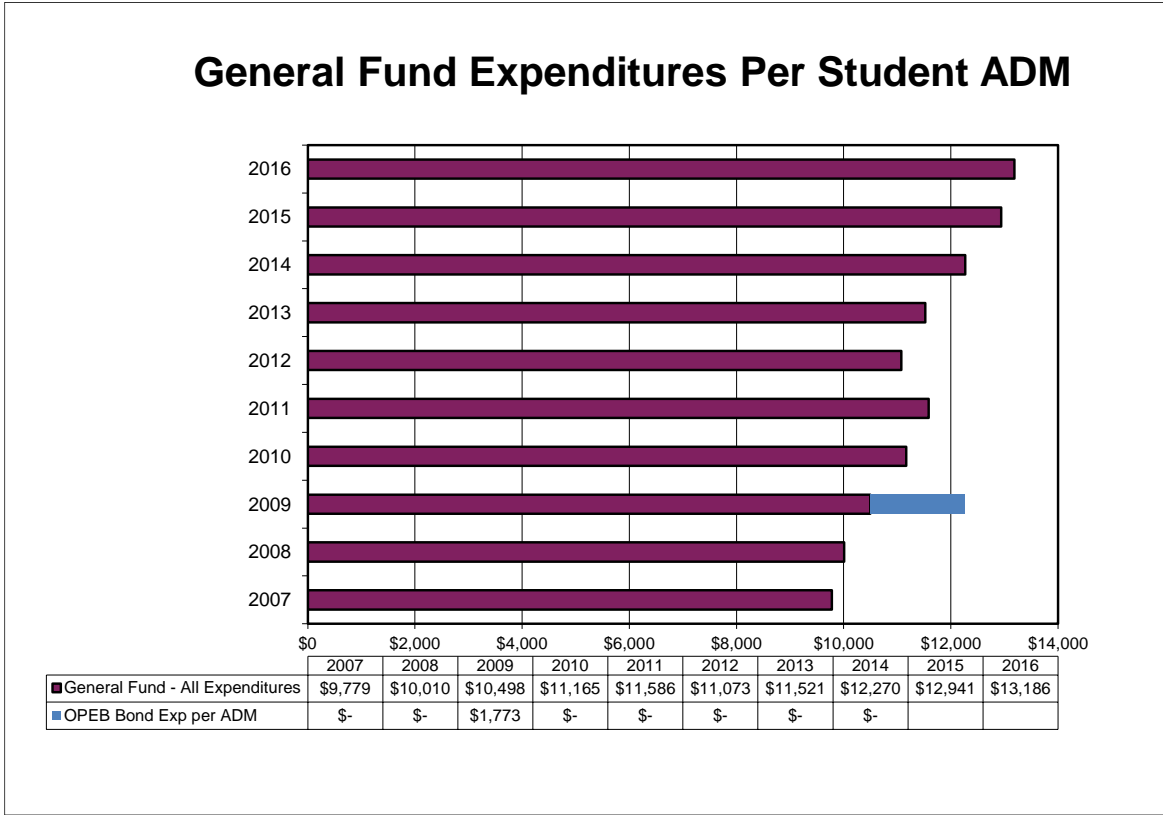
996



	2012	2013	2014	2015	2016
Local Property Taxes	\$ 22,730,154	\$ 24,610,109	\$ 15,949,634	\$ 21,933,388	\$ 22,874,885
State Sources	80,263,558	81,229,337	90,985,769	90,062,883	90,837,480
Federal Sources	4,849,495	3,438,114	4,326,228	4,200,632	4,170,967
Other	2,214,800	2,803,851	3,119,710	2,398,540	2,659,840
<b>Total Revenues</b>	<b>\$ 110,058,007</b>	<b>\$ 112,081,411</b>	<b>\$ 114,381,341</b>	<b>\$ 118,595,443</b>	<b>\$ 120,543,172</b>

# General Fund – Expenditures per Student

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General Fund Expenditures for fiscal 2009 were grossed up by the impact of OPEB bonds which added approximately \$17.7 million of employee benefit costs on a one-time basis to move the bond proceeds to a trust fund that can only be used to pay employee postemployment benefit costs. Fiscal 2016 was grossed up by approximately \$1.5 million due to a TRA payment the State of Minnesota made on behalf of the school district.

# General Fund – Expenditures by Object

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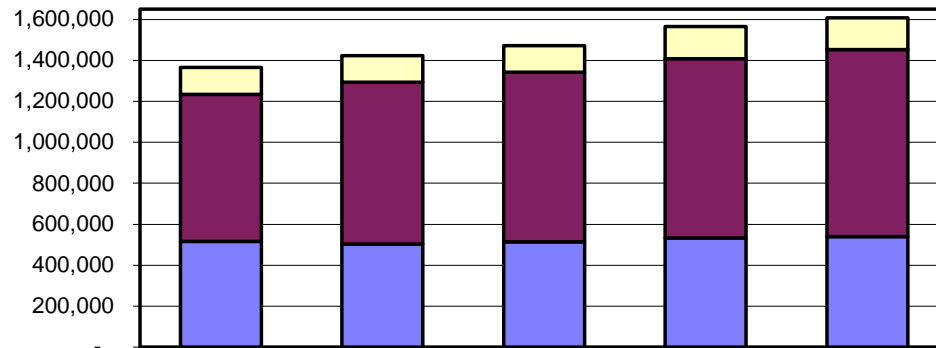
	2016				2015	2014
	Final		Over			
	Amended		(Under)	Var		
	Budget	Actual	Budget	%	Actual	Actual
Salaries	\$ 71,921,475	\$ 69,637,631	\$ (2,283,844)	(3.18)%	\$ 70,515,119	\$ 67,484,759
Employee Benefits	27,457,863	28,715,880	1,258,017	4.58 %	26,975,116	24,979,928
Purchased Services	16,177,135	16,336,479	159,344	0.98 %	16,484,220	16,305,814
Supplies and Materials	2,751,794	2,909,043	157,249	5.71 %	2,921,709	3,285,761
Capital Expenditures	1,360,515	1,566,645	206,130	15.15 %	2,232,646	3,025,027
Other Expenditures	1,560,658	1,104,109	(456,549)	(29.25)%	1,257,821	1,098,589
<b>Total Expenditures</b>	<b>\$ 121,229,440</b>	<b>\$ 120,269,787</b>	<b>\$ (959,653)</b>	<b>(0.79)%</b>	<b>\$ 120,386,631</b>	<b>\$ 116,179,878</b>

As reflected above, total expenditures of the General Fund were 0.79% under the budgeted amount. On a budget of \$120 million this outcome reflects good budget development and monitoring.

# Food Service Fund – Meals Served

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**MEALS SERVED TO STUDENTS (INCLUDING BREAKFAST)**



	2012	2013	2014	2015	2016
Reduced Meals	130,900	131,435	130,701	157,493	154,021
Free Meals	717,988	788,801	827,264	873,816	913,873
Full-Price Meals	515,967	503,678	514,003	534,136	539,304
<b>Total meals served</b>	<b>1,364,855</b>	<b>1,423,914</b>	<b>1,471,968</b>	<b>1,565,445</b>	<b>1,607,198</b>

■ Full-Price Meals   
 ■ Free Meals   
 ■ Reduced Meals

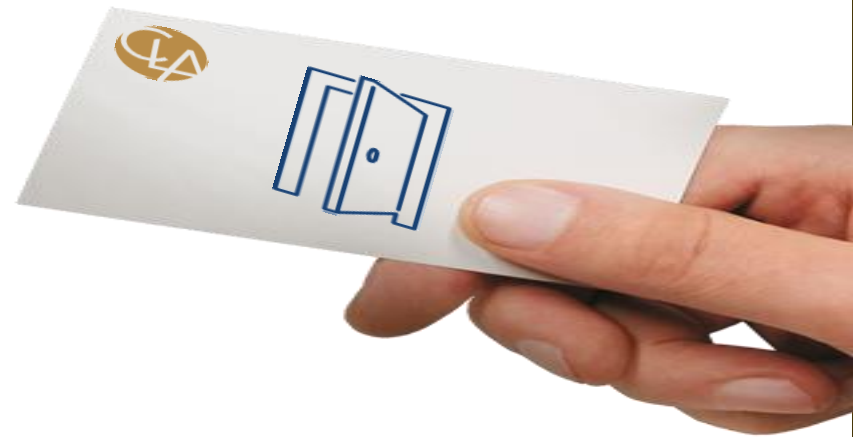
# Expenditures per ADM - Comparison

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Expenditures Per Student (ADM) Served						
	Statewide					
	All	Seven County	Enrollment	ISD No. 191		
	Districts	Metro Area	> than 4,000	Burnsville-Eagan-Savage		
	2015	2015	2015	2014	2015	2016
District and School Admin and Support Services	\$ 991	\$ 951	\$ 913	\$ 821	\$ 932	\$ 960
Regular Instruction (including Co- & Extra-Curricular)	5,266	5,635	5,477	5,295	5,612	5,762
Vocational Instruction (Career & Technical)	140	136	141	127	142	153
Special Education Instruction	2,050	2,196	2,231	2,269	2,501	2,599
Instructional Support Services	572	689	666	971	1,034	1,104
Pupil Support Services (Including Transportation)	989	1,072	1,041	1,064	1,096	1,045
Operations and Maintenance and Other	868	832	843	1,093	1,024	1,065
Food Service	525	523	523	498	520	593
Community Service	521	642	612	588	624	707
Capital Expenditure	649	493	510	339	244	182
Debt Service	1,406	1,701	1,465	1,030	1,019	1,251
<b>Total Pre-K - 12 Expenditures, including OPEB</b>	<b>\$ 13,977</b>	<b>\$ 14,870</b>	<b>\$ 14,422</b>	<b>\$ 14,095</b>	<b>\$ 14,747</b>	<b>\$ 15,419</b>
Percent Change from Prior Year, excluding OPEB				6.72%	4.63%	4.56%

# Questions and Feedback

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



# Thank You!

**Dennis Hoogeveen**

**Principal**

**612.397.3063**

**[dennis.hoogeveen@claconnect.com](mailto:dennis.hoogeveen@claconnect.com)**



**CliftonLarsonAllen**



**Agenda III.C.  
November 17, 2016**

**To:** Board of Education, Members  
**From:** Dan Luth, Chair  
**Date:** November 11, 2016  
**Re:** **Accept Director Mackall's resignation from the Board of Education**

**RECOMMENDATION:** that the Board of Education accepts Director Mackall's resignation from the Board of Education effective December 1, 2016.

Director Sandy Mackall was first elected to the Board of Education in 2008 and re-elected in 2012. Her current term expires on December 31, 2016. Director Mackall will no longer be a resident of the District as of December 1. Her position on the board will be vacant until newly elected Board Members begin their terms in January.

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**Agenda III.D.  
November 17, 2016**

**To:** Board of Education, Members

**From:** Dan Luth, Chair

**Date:** November 11, 2016

**Re:** **Appoint a Treasurer**

**RECOMMENDATION:** that the Board of Education approves appointing Director DeeDee Currier as treasurer effective December 1, 2016.

Director Sandy Mackall is the current treasurer and has resigned from the Board of Education effective December 1, 2016. Director DeeDee Currier has been asked by Chair Dan Luth to serve as the treasurer until the Board of Education reorganizes on January 12, 2017.

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**Agenda III.E.  
November 17, 2016**

**To:** Board of Education, Members  
**From:** Dr. Joe Gothard, Superintendent  
**Date:** November 11, 2016  
**Re:** Approve First Reading of Policy 533: *Wellness*

**RECOMMENDATION:** that the Board of Education approves the first reading of Policy 533: *Wellness*.

A statement regarding food prepared at home was added to the policy to bring clarity and align the policy with the Student/Parent Handbook.

Policy 533 with revisions is attached for your review.

*Each Student Real-World Ready!*

Adopted: 6/2006

Burnsville-Eagan-Savage School District Policy 533

Reviewed: 11/19/2015, 9/12/2016

Revised: 5/2009, 12/3/2015

Rescinds: JFCI and JFCI-E

## **533 WELLNESS**

### **I. PURPOSE**

Independent School District 191 is committed to providing a school environment that promotes healthy behaviors and habits relating to nutrition and physical activity. These behaviors and habits will serve as a foundation for a healthy lifestyle during adulthood.

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

This policy will provide guidelines to create an optimal learning environment to support student health through education, healthy food choices, and physical activity so that students can develop skills and knowledge needed to maintain a healthy lifestyle. To achieve this purpose the Burnsville-Eagan-Savage School District will endeavor to:

- A. Establish nutrition guidelines for all food choices made available to students through the school district.
- B. Establish guidelines for students' physical activity.
- C. Ensure information is shared with staff, families, and the broader community to positively impact student health and to serve as role models for students.
- D. Ensure basic nutrition education and the importance of physical activity is incorporated into all levels of education.

### **III. NUTRITION EDUCATION AND PROMOTION**

Given that schools are well positioned to provide credible nutrition education, the Burnsville-Eagan-Savage School District will endeavor to:

- A. Provide evidence-based nutrition education through a well-articulated curriculum to promote and protect student health.
- B. Review the health curriculum, including nutrition education, to align with the established curriculum review cycle.
- C. Include nutrition education in all educational sites, including elementary grades and required secondary classes in health or other appropriate courses.

- D. Encourage staff and families to make healthy food choices at school and home.

#### **IV. PHYSICAL ACTIVITY**

Developing active, fit, and healthy students requires the integration of physical activity into school life. Quality Physical Education in conjunction with co-curricular activities and recess enables students to develop physical competence, health related fitness, personal responsibility, and enjoyment of movement so that they can be physically active for a lifetime. For purposes of this policy, physical activity is defined as any body movement produced by skeletal muscles which results in an expenditure of energy.

Recognizing the importance of physical activity to a learner's physical and emotional well-being and academic achievement, the Burnsville-Eagan-Savage School District will endeavor to:

- A. Provide evidence-based fitness information to students through a well-articulated curriculum.
- B. Promote a physically active lifestyle for students.
- C. Provide physical activity and/or physical educational opportunities for students in all grade levels.
- D. View physical activity as an educational support component for elementary students that should be provided on a regular basis and not withheld as a form of punishment or behavior management, i.e.: recess, physical education.
- E. Encourage staff to integrate physical activity into the curriculum whenever appropriate.
- F. Partner with nonprofit agencies, athletic clubs and organizations, city park, and recreation departments, and community education to more effectively articulate programs to families.
- G. Encourage families to be physically active with their children at home and in the community.
- H. Review the physical education curriculum regularly through the curriculum renewal cycle.

#### **V. FOOD AND NUTRITION SERVICES PROGRAM**

The Burnsville-Eagan-Savage School District recognizes that good nutrition during the school year is vitally important for helping children grow strong, succeed in school, and establish healthy habits for a lifetime. Studies suggest that healthy eating habits help students achieve their full academic potential and decrease discipline and emotional

problems. School meals offer a variety of healthy choices that are tasty, attractive and of excellent quality that meet and/or exceed the nutrition standards established by the United States Department of Agriculture (USDA). Recognizing the importance of the impact of healthy eating habits on student success, the Burnsville-Eagan-Savage School District will endeavor to:

- A. Utilize marketing strategies to promote healthy food choices. Education regarding USDA standards is encouraged in school-based marketing of foods and beverages.
- B. Minimize barriers to apply for free and reduced-priced meals.
- C. Strive to prevent the overt identification of students who receive free and reduced-price school meals and use best efforts to eliminate any social stigma attached to eating school meals.
- D. Provide nutritional information per USDA standards.
- E. Provide accommodations for students with special dietary needs due to a chronic health condition.
- F. Provide adequate time for students to eat meals.

## **VI. FOOD AND BEVERAGES**

Good nutrition is linked to better learning, and the environments in which we live affect the food choices we make. Realizing that some beverages and food of minimal nutritional value can jeopardize a student's health and nutrition, the Burnsville-Eagan-Savage School District will endeavor to:

- A. Assure that all future food and beverage vending contracts are negotiated to include the following provisions:
  - 1. Elementary students will not have access to food and beverage vending machines at school.
  - 2. Secondary students may have access to vending machines with healthy food/beverage options that comply with USDA standards.
- B. Assure all school district sponsored programs that sell or serve foods and/or beverages comply with the school district wellness policy and USDA standards.
- C. Assure individuals and organizations that bring food and/or beverages for student consumption follow the district wellness policy and USDA standards.
- D. Minimize the use of food and/or beverages as a reward. If food and/or beverages are used as a reward, they should follow the district wellness policy.

- E. Assure school district sanctioned organizations make healthy food choices when determining fundraisers involving food and beverages sold on school property.
- F. Discourage meetings or activities during mealtimes, unless students may eat during such activities.
- G. Promote hand washing or hand sanitizing before they eat meals or snacks.
- G.H. The State Department of Health requires that food served in schools be obtained from appropriate sources. Food prepared in a home will not be distributed during the instructional parts of the day or as part of a classroom activity in school.

## VII. IMPLEMENTATION AND MONITORING

- A. The wellness policy will be implemented throughout the Burnsville-Eagan- Savage School District.
- B. The superintendent or designee will ensure compliance with this wellness policy and will provide a periodic assessment of compliance with the policy to the public.
- C. School food and nutrition services staff will ensure that the school food and nutrition services program complies with the wellness policy and will report to the School Food and Nutrition Services Director or designee.
- D. The school board will review and revise this policy as necessary or appropriate.
- E. The school district will post this wellness policy on its website.

**Legal References:** Minn. Stat. § 121A.215 (Local School District Wellness Policy)  
 42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)  
 42 U.S.C. § 1758b (Local School Wellness Policy)  
 42 U.S.C. § 1771 *et seq.* (Child Nutrition Act of 1966)  
 7 U.S.C. § 5341 (Establishment of Dietary Guidelines)  
 7 C.F.R. § 210.10 (School Lunch Program Regulations)  
 7 C.F.R. § 220.8 (School Breakfast Program Regulations)

**Local Resources:** Minnesota Department of Education, [www.education.state.mn.us](http://www.education.state.mn.us)  
 Minnesota Department of Health, [www.health.state.mn.us](http://www.health.state.mn.us)  
 County Health Departments  
 Action for Healthy Kids Minnesota, [www.actionforhealthykids.org](http://www.actionforhealthykids.org)  
 United States Department of Agriculture, [www.fns.usda.gov](http://www.fns.usda.gov)

**Cross References:** Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)

Burnsville-Eagan-Savage School District Policy 418 (Drug-Free Workplace/Drug-Free School)

Burnsville-Eagan-Savage School District Policy 419 (Tobacco-Free Environment)

Burnsville-Eagan-Savage School District Policy 420 (Students with Sexually Transmitted Infections and Diseases and Certain Other Communicable Diseases and Infectious Conditions)

Burnsville-Eagan-Savage School District Policy 530 (Immunization Requirements)



**Agenda III.F.  
November 17, 2016**

**To:** Board of Education, Members  
**From:** Dr. Joe Gothard, Superintendent  
**Date:** November 11, 2016  
**Re:** Policy 902: *Community Use of School Facilities* Addendum A and 902R

**RECOMMENDATION:** that the Board of Education approves, on a first reading basis, updates to Addendum A and Regulation 902R of Policy 902: *Community Use of School Facilities*.

The addendum to Policy 902 has been updated to include rental pricing for new spaces. Regulation 902R has been updated to clarify that district approval is required before changing an initial facility reservation and it also specifies which supplies must be furnished when renting a kitchen. The policy itself has not been changed.

Addendum A and Regulation 902R with edits are attached for your review. Addendum B and Policy 902, which have not been revised since June 9, 2016, are also included for your reference.

*Each Student Real-World Ready!*

ISD 191 Policy 902 Facilities Addendum A: Rental Fee Schedule 2016-17

**Class A:** School and school- sponsored activities, such as athletics, concerts and school productions, activities sponsored by Community Education or school organizations such as parent-teacher groups and booster groups; governmental units conducting regular business; and students meeting under the Equal Access Act.

**Class B:** Community or non-profit groups composed primarily of District 191 residents and organized to promote civic, education, charitable or recreational activities for youth.

**Class C:** Community or non-profit groups composed primarily of District 191 residents and organized to promote civic, educational, faith-based, charitable or recreational activities for adults.

**Class D:** Groups, private agencies, companies or vendors that use district facilities for commercial purposes or profit.

**Fee Schedule** (rate per hour)

There is an hourly rate assigned for each indoor space available to be scheduled (and outdoor areas as listed). Additional costs may be charged for custodial support, technical staff, event supervision, lifeguards or other district personnel as necessary for individual events.

	<b>Class A</b>	<b>Class B</b>	<b>Class C</b>	<b>Class D</b>
<b>Elementary</b>				
Classroom	No rental fee	\$ 10.00	\$ 20.00	\$ 40.00
Music/Art/Science Room	No rental fee	\$ 10.00	\$ 30.00	\$ 60.00
Cafeteria, Media Center	No rental fee	\$ 12.00	\$ 60.00	\$120.00
Kitchen	No rental fee	\$ 25.00	\$ 35.00	\$ 50.00
Gymnasium	No rental fee	\$ 12.00	\$ <del>75.00</del> <b>\$60.00</b>	\$150.00
<b>Secondary Facility</b>				
Classroom	No rental fee	\$ 10.00	\$ 20.00	\$ 40.00
Music/Art Room	No rental fee	\$ 10.00	\$ 30.00	\$ 60.00
Lecture Room, FACs Lab, PAC	No rental fee	\$ 15.00	\$ 35.00	\$ 70.00
Media Center	No rental fee	\$ 15.00	\$ 60.00	\$120.00
Cafeteria	No rental fee	\$ 15.00	\$ 60.00	\$120.00
<b>Large Meeting Room</b>	<b>No rental fee</b>	<b>\$ 15.00</b>	<b>\$ 35.00</b>	<b>\$ 70.00</b>
<b>Outdoor Patio</b>	<b>No rental fee</b>	<b>\$ 15.00</b>	<b>\$ 35.00</b>	<b>\$ 70.00</b>
Kitchen	No rental fee	\$ 25.00	\$ 35.00	\$ 50.00
J.H. Gymnasium	No rental fee	\$ 15.00	\$ 75.00	\$150.00
H.S. Gymnasium (per court)	No rental fee	\$ 20.00	\$ 75.00	\$150.00
Auxiliary Gym	No rental fee	\$ 12.00	\$ 60.00	\$120.00
Locker rooms	No rental fee	\$ 15.00	\$ 75.00	\$150.00
Grass Practice Football Field	No rental fee	\$ 25.00	\$ 50.00	\$ 75.00
Pates Stadium (field only)	No rental fee	\$ 80.00	\$100.00	\$150.00
Pates Stadium (field, bleachers)	No rental fee	\$100.00	\$120.00	\$170.00
Pates Stadium (field, bleachers, and press box)	No rental fee	\$120.00	\$140.00	\$190.00
Pates Stadium (field, bleachers, press box and lights)	No rental fee	\$150.00	\$180.00	\$280.00
Tennis Courts (4)	No rental fee	\$ 12.00	\$ 75.00	\$150.00
Swimming Pool	No rental fee	\$ 15.00	\$ 90.00	\$180.00
Mraz Center	No rental fee	\$ 15.00	\$ 90.00	\$180.00
(Wrestling gyms are not available for public use.)				
<b>Diamondhead Education Center</b>				
<del>Great Room</del> <b>Large Meeting Room</b>	No rental fee	\$ 15.00	\$ 35.00	\$ 70.00
<b>Dance Studio</b>	<b>No rental fee</b>	<b>\$ 15.00</b>	<b>\$ 60.00</b>	<b>\$120.00</b>

Elementary and junior high fields are reservable at a seasonal rate of \$30 each for Class B groups and \$75 each for Class C groups.

## ISD 191 Policy 902 Facilities Addendum A: Rental Fee Schedule 2016-17

A separate permit will be issued for each activity scheduled at each site. There will be a permit processing fee of \$20 attached to each permit issued for Class B through Class D users.

*Adopted:*  
*Reviewed:*  
*Revised:*  
*Rescinds:*

*Burnsville-Eagan-Savage School District Regulation 902*

## **902R COMMUNITY USE OF SCHOOL FACILITIES AND EQUIPMENT**

### **Table of Contents**

- I. Request for Facilities
- II-III. User Classification and Scheduling Priority
- VI. Fee Schedule (Addendum A)
- V. Supervision/ Personnel Rates (Addendum B)
- VI. Other Fees and Considerations
- VII. Limitations of Use

## **Community Use of School Facilities and Equipment**

The Director of Community Education is authorized to approve and schedule the use of school facilities by non-school groups in accordance with approved regulations.

Regulations are intended to accomplish the purpose of permitting and encouraging full use of school facilities by the general public without decreasing the use of such facilities as needed for the school programs.

### **I. Request for Facilities**

Requests for use of school facilities should be submitted to the Community Education office not more than five months nor less than two weeks prior to the anticipated use. Organizations must provide current W-9.

After the facility request has been approved by School District 191 authorities, it becomes a contract/permit issued to that applicant or organization, who may not sublet or transfer rights or privileges to any individual, group or organization. Facility users must carry a copy of their contract/permit with them when occupying district facilities.

There is an hourly rate assigned for each indoor space available to be scheduled. A separate permit will be issued for each program<sup>1</sup> scheduled at each site, with a permit processing fee of \$20 attached to each permit issued. An additional \$20 charge may be assessed if there are any changes after a permit has been issued.

Time of occupancy shall begin and terminate as stated on the user's facilities contract/permit. Any use beyond the issued contract/permit time will be billed at the applicable rate.

Each contract/permit holder shall be responsible for the cost of his own custodial/maintenance time. Costs incurred for custodial time beyond regularly scheduled shifts or if additional custodial staff is required will be charged to individual groups. Additional personnel costs may apply to specific events as necessary.

The contract/permit shall include the name and contact information of the person responsible for the activity and the person who will supervise the activity.

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<sup>1</sup> The term "program" shall be defined as each individual sport or activity scheduled, such as Boys Traveling Basketball league, Girl Scout meeting, Democratic Caucus, Homeowners' Association meeting, scheduled within a given time frame and requested at one time.

Access to the facility will not be allowed until the supervisor designated on the permit is present to assume responsibility.

Any organization using school facilities shall be expected to have an internal mechanism for communicating and managing the use of facilities and for resolving internal disputes concerning use of facilities.

All charges will be billed by the Community Education office. Permit fee and one-half of original contract/permit costs must be received in the Community Education office before the date of the event. Final billing must be paid within 30 days after receipt of invoice.

Only those ~~facilities~~ **spaces** specified on the contract/permit may be used. Organizations receiving permission to use school facilities are responsible for the conduct of both participants and spectators. Adequate provision must be made to handle anticipated crowds. Large tournaments/events may require on-site police security at the discretion of the director of Community Education. The cost for this service will be charged to the user group.

Users of school facilities must leave the facility in the condition they find it. Any expense incurred by the district as a result of activities may be charged against the user.

School District 191 retains the right to cancel or preempt any activity at its discretion.

In the event that circumstances beyond the control of ~~the~~ district staff or facilities causes a Class I or a Class II activity to preempt a scheduled activity of an organization in a class with a lower priority, notice of such action will be given by the Community Education office at least seven business days in advance, or as timely as possible under the given circumstances.

In the event that an applicant/organization cancels a reservation, a \$20 cancellation fee ~~charge~~ will be charged unless seven business days advance notice of cancellation is received by the Community Education office.

When buildings are closed due to bad weather or other emergencies, activities scheduled during the day or immediately after school are also cancelled. Notice of evening activity cancellations will be communicated via the district's website and other local media outlets.

School District 191 policy prohibits all forms of sexual harassment and sexual violence. All organizations using school facilities are expected to have similar policies; however, the School District 191 policy also applies to individuals using school facilities. Specifically, sexual harassment consists of unwelcome sexual advances, request for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual

nature. Individuals who believe they have been the victims of sexual harassment or sexual violence should report the alleged acts immediately to the Human Rights officer of their organization or the Human Resources office of School District 191. A complete copy of the School District 191 policy is available in the Human Resources office or the Community Education office.

### **II-III User Classification and Scheduling Priority**

The term “priority” as used in this regulation is intended to mean first consideration for access to facilities rather than exclusive use at the expense of all groups’ assigned lower priority.

#### **Class A - Priority I**

School and school-related activities, such as athletics, concerts and school productions.

To facilitate planning on the part of other users of school facilities, building administrators will schedule school and school-related activities for the full year by June 1. Principals may modify the schedule for the second half of the school year by December 1, based on available space.

#### **Class A - Priority 2**

Activities sponsored by Community Education or school organizations such as parent-teacher groups and booster groups who provide current W-9. Must be reserved by building administrator or designee with Community Education office.

No permit filing fee shall be charged for the use of school facilities by Class II groups during regular operating hours. Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

#### **Class A - Priority 3**

Organized school-sponsored youth groups when holding regular meetings or activities on school days during after-school hours, (until 6 p.m.).<sup>2</sup>

When buildings are regularly staffed by a district employee, there shall be no charge for the use of school facilities.

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<sup>2</sup> From 34CFR parts 75, 76, and 108: RIN 1870-AA12

“Explaining that in order to be equal, the access provided to any group officially affiliated with the Boy Scouts or any other Title 36 youth group must be on terms that are no less favorable than the most favorable terms provided to one or more outside youth or community groups. Clarifying that public schools, LEAs, and SEAs can charge fees for this access, but only on terms that are no less favorable than the most favorable terms provided to one or more outside youth or community groups.”

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

(Note: School facilities are generally reserved for District-sponsored activities such as professional staff meetings, co-curricular, and Community Education child care and enrichment programs until 6 p.m., although community groups such as Scout troops will be accommodated as space permits.)

**Class B - Priority 3**

Community individuals or non-profit groups composed primarily of District 191 residents and organized to promote civic, education, charitable or recreational activities for youth.

Class B groups shall pay user fees according to the fee schedule.

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

**Class C - Priority 4**

Community individuals or non-profit groups composed primarily of District 191 residents and organized to promote civic, educational, charitable or recreational activities for adults. It includes colleges, universities, trade schools and other institutions of higher learning.

Class C groups shall pay user fees according to the fee schedule.

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

**Class C - Priority 5**

Groups using facilities for faith-based services or education.

Class C groups shall pay user fees according to the fee schedule.

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

**Class A - Priority 5**

Governmental units conducting regular business.

When buildings are regularly staffed by a district employee, there shall be no charge for the use of school facilities.

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

**Class A - Priority 5**

Students meeting under the Equal Access Act.

When buildings are staffed by a district employee, there shall be no charge for the use of school facilities.

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

Meetings held under the provisions of the Equal Access Act must adhere to the following guidelines:

- The meeting is voluntary and student initiated;
- There is no sponsorship by the school or its agents;
- Presence of school employees shall be in a non-participatory role;
- The meeting does not interfere with the conduct of education activities;
- Non-school persons may not direct, conduct, control or regularly attend.

**Class D - Priority 6**

Individuals, private agencies, companies or vendors that use facilities for commercial purposes or profit.

Class D groups shall pay user fees according to the fee schedule.

Additional fees shall be charged as stated for tech use, kitchen use and for additional staff costs beyond regular hours.

**IV. Facilities Rental Fee Schedule** (rates per hour) - see attached Addendum A.

**V. Supervision/Personnel Rates** - see attached Addendum B.

Groups which use school facilities when a district employee is not on regular duty shall be assessed the appropriate staff costs.

**VI. Other Fees and Considerations**

**The Community Education Department will coordinate community use of baseball, soccer, and football fields.**

Recreational leagues may reserve fields for an entire season. Adult leagues will pay \$75 per field per season and youth leagues will pay \$30 per field per season, plus an additional \$20 permit processing fee per site.<sup>3</sup> Teams and individuals may use fields during unscheduled times without prior approval, as long as they do not interfere with scheduled activities.

Fields will be mowed and lined as time and personnel permit. Football, baseball, soccer, lacrosse and rugby fields can be rented and lined with advance notice. Additional costs will be incurred for this service.

Tennis Court fees are for large groups who plan regular use of courts. Individuals may play without prior approval as long as they do not interfere with scheduled activities.

If snow removal is required beyond that regularly scheduled by the district, the cost will be charged to the user.

Class B and C groups selling concessions or charging admission to an event may be subject to a Class D hourly rate for a maximum of \$600 per day. Additional custodial rates will apply.

**Any non-school group making a combined application for the use of 2,000 hours or more of district indoor facility time may be eligible for a reduction in the hourly fees charged if the following conditions are met:**

1. A combined facility use application of 2,000 hours or more is submitted and a facility use schedule is completed within a two-week period.
2. The total facility use fee is paid in full or in equal installments within a six-month period.
3. **No changes may be made to the initial reservation without prior district approval.** No reimbursements will be given for any facility scheduled as part of the combined application which was unused.

If the preceding conditions are met, the following fee reduction schedule will apply:

- An organization scheduling 2,000 to 2,499 hours of facility use time will receive a 10 percent reduction in the applicable hourly fee schedule.
- An organization scheduling 2,500 to 2,999 hours of facility use time will receive a 12 percent reduction in the applicable hourly fee schedule.
- An organization scheduling 3,000 or more hours of facility use time will receive a 15 percent reduction in the applicable hourly fee schedule.

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<sup>3</sup> The term "site" shall mean each district building and the athletic fields/spaces contained on its grounds.

## **VII. Limitations of Use**

The School Board reserves the final right to deny the use of school facilities when deemed necessary in the public interest.

No group which limits membership or attendance at its activities on the basis of race/color or gender shall be allowed to use school buildings or grounds.

There shall be no use of tobacco products on school property. Alcoholic beverages or liquor shall not be permitted on school property at any time.

No firearms shall be brought on school property with the exception of those in the possession of legally authorized officials and those utilized in an authorized firearms safety program.

Due to allergies/health concerns, latex products are prohibited in all buildings in the district at all times.

Use of School District 191 facilities on school holidays or weekends is at the discretion of the district, and is permitted only when a district employee is willing to work for the event. In such cases, staff overtime fees will be charged. Contract/permit holders shall be advised of this provision to ensure that there is no misunderstanding about the availability of buildings particularly during holiday periods.

Community groups using District 191 sports facilities shall provide evidence of insurance for activity participants. Use of the pool **also** requires a certificate of liability insurance showing appropriate insurance coverage.

The use of school supplies and equipment such as classroom materials, physical education equipment, musical instruments and audio visual equipment is generally not permitted. Exceptions will be made only with advance approval and permission must be noted on the facility contract/permit. Additional fees may apply.

Users requesting a kitchen must ~~supply~~ **furnish** all kitchen equipment and supplies ~~except disposables, such as paper towels and soap~~ **disposables (pan liners, foil, gloves, paper food boats, spoons, etc.) or be prepared to pay for supplies requested.** A Catering Request Form may need to be completed.

The applicant and/or organization agrees to assume all responsibility for damage or liability of any kind and further agrees to hold harmless School District 191 from any expenses or cost in connection with the use of the school facilities under this agreement. Applicants may be required

to furnish a certificate of insurance to guarantee the conditions of this agreement or any liability incurred by it.

Groups using the schools will not be allowed to store materials or equipment in the schools.

The district is not responsible for the loss of personal items.

Additional costs may be charged for custodial support, technical staff, event supervision, lifeguards or other district personnel as necessary for individual events.

**Events occurring outside of regular building hours:** Custodial oversight is mandatory during every event taking place in School District 191 buildings. Whenever a building is requested to be used during a time it is normally closed, custodial overtime rates will apply. Availability of School District 191 facilities on school holidays or weekends is at the discretion of the district, and is permitted only when a district employee is willing to work for the event. In such cases, staff overtime fees will be charged.

**Events requesting the use of a school kitchen:** Use of kitchens requires the presence of a School District 191 Food Service employee to supervise. This employee’s regular rate of pay will be charged against the user. If additional personnel is needed, the applicable rate of pay will also be charged to the user. <sup>1</sup>

**Events requesting use of the pool:** An American Red Cross certified lifeguard must be on duty during the pool rental period. Lifeguards must be hired through Community Education at the current hourly rate. There is a 25:1 ratio of swimmers to lifeguards required for community groups renting the pool.

**Events requesting technology for speeches, presentations or performances:** Events requesting technical equipment may require attendance by a School District 191 Technology Department staff member. Any user group requesting the Mraz Center will require the services of a Mraz Center supervisor. If other personnel is deemed necessary for an event, the applicable rate of pay will also be charged to the user. <sup>2</sup>

**Events being attended by many participants or large audiences:** School District 191 may require additional supervisory personnel during large events, including on-site police security, at the discretion of the director of Community Education. These costs will be charged to the user group. School District 191 may require a second custodian attend during large events. User group will be charged the applicable rate for this service.

**Personnel Fee Schedule** (rate per hour)

There is an hourly salary rate assigned for personnel who may be needed during an event.

<b>Personnel Required</b>	<b>Straight Time</b>	<b>1.5x Overtime</b>	<b>2x Overtime</b>
Custodian	varies	\$35 (3-hr min.)	\$50 (3-hr min.)
Food Service Associate	n/a	\$30	
Lifeguard	\$9.75 (2-hr min.)		
Tech Support	stipend (\$25 hr)		
Other Event Supervision	varies		

<sup>1</sup> A Catering Request Form may need to be completed.

<sup>2</sup> A Technology Request Form may need to be completed.

*Adopted:* 4/2002  
*Reviewed:* 5/26/2016  
*Revised:* 6/9/2016  
*Rescinds:* KG, KG-R

*Burnsville-Eagan-Savage School District Policy 902*

**902 USE OF SCHOOL DISTRICT FACILITIES AND EQUIPMENT**

**I. PURPOSE**

The purpose of this policy is to provide guidelines for community use of school facilities and equipment.

**II. GENERAL STATEMENT OF POLICY**

The school board encourages maximum use of school facilities and equipment for community purposes if, in its judgment, that use will not interfere with use for school purposes.

**III. SCHEDULED COMMUNITY EDUCATION CLASSES AND ACTIVITIES**

- A. The Director of Community Education shall be charged with the process of scheduling rooms and special areas for community education classes and activities planned to be offered during each session.
- B. Procedures for providing publicity, registration, and collection of fees shall be the responsibility of the Director of Community Education.
- C. Registration fees may be structured to include a pro-rata portion of costs for custodial services that may be needed.

**IV. GENERAL COMMUNITY USE OF SCHOOL FACILITIES**

- A. The school board may authorize the use of school facilities by community groups or individuals. It may impose reasonable regulations and conditions upon the use of school facilities as it deems appropriate.
- B. Requests for use of school facilities by community groups or individuals shall be made through the Director of Community Education office. The Director of Community Education will present recommended procedures for the processing and review of requests to the school board. Upon approval by the school board, such procedures shall be an addendum to this policy.
- C. The school board may require a rental fee for the use of school facilities. Such fee may include the cost of custodial and supervisory service if deemed necessary. It may also require a deposit or surety bond for the proper use and repair of damage to school facilities. A rental fee schedule, deposit or surety bond

schedule, and payment procedure shall be presented for review and approval by the school board. The fee schedule shall be an addendum to this policy.

- D. When emergencies or unusual circumstances arise that necessitate rescheduling the use of school facilities, every effort will be made to find acceptable alternative meeting space.

## **V. USE OF SCHOOL EQUIPMENT**

The Director of Community Education will present a procedure to the school board for review and approval regarding the type of equipment that is available for community use, the extent to which it may be utilized, and the manner by which it may be scheduled for use and any charges to be made relating thereto. Upon approval of the school board, such procedure shall be an addendum to this policy.

## **VI. RULES FOR USE OF FACILITIES AND EQUIPMENT**

The school board expects members of the community who use facilities and equipment to do so with respect for school district property and an understanding of proper use. Individuals and groups shall be responsible for damage to facilities and equipment. A certificate of insurance may be required by the school district to ensure payment for these damages and any liability for injuries.

***Legal References:*** Minn. Stat. § 123B.51 (Schoolhouses and Sites; Access for Noncurricular Purposes)

***Cross References:*** Burnsville-Eagan-Savage School District Policy 801 (Equal Access to School Facilities)  
Burnsville-Eagan-Savage School District Policy 901 (Community Education)



**Agenda IV.A.  
November 17, 2016**

**To:** Board of Education, Members  
**From:** Dan Luth, Chair  
**Date:** November 11, 2016  
**Re:** Committee Reports

The following committees may provide updates to the School Board:

Student Performance and Achievement - Director Currier, Committee Chair  
Technology Committee - Director Hill, Committee Chair  
Policy Review Committee - Director Alt, Committee Chair  
Negotiating Committee